

Summary of Changes to the Title One, Tax Code

Section 1.085 Bill HB 3216

Notices from the CAD, the Chief Appraiser, or the ARB may be sent electronically if the Chief Appraiser and the taxpayer/agent agree. In counties of 200,000 or more, property owners with 25 or more accounts may force delivery by e-mail.

Section 1.111 Bill HB 1887

Non-tax consultants who act on behalf of a property owner must file statements showing their authority and exemption from registration as a tax consultant.

Section 5.041 Bill HB 1887

Neither the basic or advanced ARB training may be provided by an Appraisal District, a CAD Board, or an ARB member. No employee or board member of a CAD, officer/employee of a participating tax unit, or attorney for the CAD or participating taxing unit may communicate with an ARB member concerning what was discussed at training.

Section 6.05 Bill HB 2387

Authorizes the CAD Board to hire General Counsel for the CAD. No in-house counsel allowed.

Section 6.412 Bill HB 1887

Close relatives of CAD directors are ineligible for ARB.

Section 6.43 Bill HB 1887

An ARB may have legal counsel if so budgeted by the CAD. The statute also sets eligibility requirements for said counsel and requires that counsel not act as an advocate.

Section 22.01 Bill HB 533

Personal property included in the real property appraisal need not be rendered.

Section 31.01 Bill HB 843

If the taxpayer and the tax collector agree in writing, tax bills may be delivered by e-mail. If e-mail is authorized, no paper bill is required.

Section 41.47 Bill HB 1887

ARB order must include the CAD value submitted to the ARB and the final determined value.

Section 42.4226 Bill 1887

Either party to an appeal may ask for and receive an order of mediation.

Section 42.30 Bill HB 1887

In a protest appeal, evidence presented before the ARB may be used to deny a no-evidence motion for summary judgment.

Section 42.30 Bill HB 1887

Attorneys hired and paid for by agents to represent a property owner, must provide disclosure to the property owner as to their duties to the owner.

Govt Code Chapter 2003 Bill HB 2203

Expands the SOAH project by five counties and extends the pilot by an additional two years.