

AN ACT

relating to the entitlement of a lessee of property who is required to pay the ad valorem taxes on the property to receive notice of the appraised value of the property.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 41.413, Tax Code, is amended by amending Subsection (d) and adding Subsections (e), (f), and (g) to read as follows:

(d) A [The] property owner shall [timely] send to a [the] person leasing [the] property under a contract described by this section a copy of any notice of appraised value of the property [the property's reappraisal] received by the property owner. The property owner must send the notice not later than the 10th day after the date the property owner receives the notice. Failure of the property owner to send a copy of the notice to the person leasing the property does not affect the time within which the person leasing the property may protest the appraised value. This subsection does not apply if the property owner and the person leasing the property have agreed in the contract to waive the requirements of this subsection or that the person leasing the property will not protest the appraised value of the property.

(e) A person leasing property under a contract described by this section may request that the chief appraiser of the appraisal district in which the property is located send the notice described

1 by Subsection (d) to the person. Except as provided by Subsection
2 (f), the chief appraiser shall send the notice to the person leasing
3 the property not later than the fifth day after the date the notice
4 is sent to the property owner if the person demonstrates that the
5 person is contractually obligated to reimburse the property owner
6 for the taxes imposed on the property.

7 (f) A chief appraiser who receives a request under
8 Subsection (e) is not required to send the notice requested under
9 that subsection if the appraisal district in which the property
10 that is the subject of the notice is located posts the appraised
11 value of the property on the district's Internet website not later
12 than the fifth day after the date the notice is sent to the property
13 owner.

14 (g) A person leasing property under a contract described by
15 this section may designate another person to act as the agent of the
16 lessee for any purpose under this title. The lessee must make the
17 designation in the manner provided by Section 1.111. An agent
18 designated under this subsection has the same authority and is
19 subject to the same limitations as an agent designated by a property
20 owner under Section 1.111.

21 SECTION 2. The changes in law made by this Act apply only to
22 a notice of appraised value sent to a property owner on or after the
23 effective date of this Act.

24 SECTION 3. This Act takes effect September 1, 2017.

President of the Senate

Speaker of the House

I certify that H.B. No. 804 was passed by the House on May 9, 2017, by the following vote: Yeas 145, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 804 on May 21, 2017, by the following vote: Yeas 138, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 804 was passed by the Senate, with amendments, on May 18, 2017, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor