

BILL SUMMARY
1st Session of the 57th Legislature

Bill No.:	HB 1962
Version:	CS
Request Number:	7978
Author:	Rep. Kiger
Date:	2/11/2019
Impact:	No Anticipated Measureable Impact

Research Analysis

The committee substitute for HB1962 modifies the deadline for several procedures related to the appeals process for protesting property valuation changes by a county assessor. The deadline for:

- Filing a written protest is clarified to mean 30 calendar days from the date the change in valuation notice was mailed;
- Filing a protest when the valuation of a property remains unchanged from the previous year is changed from the first Monday in May to the first Monday in April;
- The assessor to issue a written decision is changed from 5 working days to 7 calendar days after the date of the informal hearing;
- Filing an appeal to the county board of equalization is changed from 10 working days to 15 calendar days of the date the written decision was mailed;
- Filing an appeal in district court is changed from 10 days to 30 calendar days of the date the board of equalization order was mailed or delivered.

Current law defines *working days* as Monday through Friday and excludes Saturday, Sundays and any legal holidays.

Prepared By: Quyen Do

Fiscal Analysis

The measure modifies certain reporting and filing periods related to protests and disputes between taxpayers and county assessors. The provisions do not modify any eventual ad valorem tax payments and are not expected to result in measureable impacts to revenue or costs.

Prepared By: Mark Tygret

Other Considerations

None.