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The Senate of  
The State of Texas

September 16, 2004

RQ-0274-GA

PRESIDENT PRO TEMPORE  
OF THE TEXAS SENATE

COMMITTEES

Jurisprudence, Chairman  
Administration  
Infrastructure Development and Security  
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COUNTIES IN  
SENATE DISTRICT 25

Bexar (north)	Hays
Comal	Kendall
Guadalupe	Travis (south)

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SEP 20 2004

OPINION COMMITTEE

The Honorable Greg Abbott  
Attorney General of Texas  
Attn: Opinion Committee  
P.O. Box 12548  
Austin, Texas 78711-2548

FILE # ML-43940-04

I.D. # 043940

Re: Is the filing of a property appraisal protest pursuant to Texas Tax Code section 41.44 a condition precedent to an appraisal review board setting a hearing on the protest?

Dear General Abbott:

The purpose of this letter is to request an opinion on whether a property appraisal protest must be filed before an appraisal review board may set a hearing on the protest.

To be entitled to a hearing and determination of a property appraisal protest, Texas Tax Code section 41.44 requires a property owner to file a written notice of protest with the appropriate appraisal review board before June 1 or not later than the 30th day after the date that notice of the appraised value was delivered to the property owner, whichever is later. TEXAS TAX CODE §41.44(a)(1), Vernon's Ann. (2004).

Section 41.45 states that "[o]n filing of a notice [of protest] as required by Section 41.44, the appraisal review board shall schedule a hearing on the protest." Some appraisal review boards have adopted the practice of setting protest hearings *sua sponte* for several pieces of property, sometimes prior to June 1, notifying the property owners of the date, time and location of the hearing should they protest,

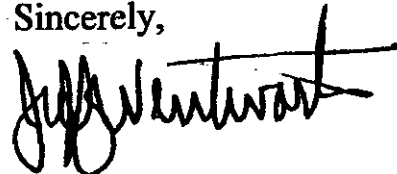


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and then holding a hearing at the specified date only *if* the respective owner files a timely protest.

I respectfully request an opinion on whether filing a property appraisal protest pursuant to Texas Tax Code section 41.44 is a condition precedent to an appraisal review board's setting a hearing on the protest.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Wentworth", with a horizontal line extending from the end of the signature.

Jeff Wentworth

Chairman

Senate Jurisprudence Committee

JW/kh