

By: Callegari

H.B. No. 538

A BILL TO BE ENTITLED

AN ACT

relating to the scheduling of hearings before appraisal review boards on property tax protests; making conforming changes.

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

SECTION 1. Section 41.12, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) The board of directors of an appraisal district established for a county with a population of at least one million by resolution may:

(1) postpone the deadline established by Subsection (a) for the performance of the functions listed in that subsection to a date not later than August 30; or

(2) provide that the appraisal review board may approve the appraisal records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined does not exceed 10 percent of the total appraised value of all other taxable properties.

SECTION 2. Section 41.45(e), Tax Code, is amended to read as follows:

(e) On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number

1 of postponements, the [~~The~~] board shall postpone the hearing to a
2 later date if the property owner or the owner's agent at any time
3 shows reasonable [~~good~~] cause for the postponement or if the chief
4 appraiser consents to the postponement. The hearing may not be
5 postponed to a date less than five or more than 30 [~~15~~] days after
6 the date scheduled for the [~~original~~] hearing when the postponement
7 is sought unless the date and time of the hearing as postponed are
8 agreed to by the appraisal review board, the property owner, and the
9 chief appraiser. A request by a property owner for a postponement
10 under this subsection may be made in writing, including by
11 facsimile transmission or electronic mail, by telephone, or in
12 person to the appraisal review board, a panel of the board, or the
13 chairman of the board. The chairman or the chairman's
14 representative may grant, but may not deny, a postponement under
15 this subsection without the necessity of action by the full board.
16 The granting by the appraisal review board, the chairman, or the
17 chairman's representative of a postponement [~~Postponement~~] under
18 this subsection does not require the delivery of additional written
19 notice to the property owner.

20 SECTION 3. Section 41.46(a), Tax Code, is amended to read as
21 follows:

22 (a) The appraisal review board before which a protest
23 hearing is scheduled shall deliver written notice to the property
24 owner initiating a protest of the date, time, and place fixed for
25 the hearing on the protest and of the property owner's entitlement
26 to a postponement of the hearing as provided by Section 41.45 unless
27 the property owner waives in writing notice of the hearing. The

1 board shall deliver the notice not later than the 15th day before
2 the date of the hearing.

3 SECTION 4. This Act applies only to an ad valorem tax year
4 beginning on or after the effective date of this Act.

5 SECTION 5. This Act takes effect January 1, 2008.