

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.

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

SECTION 1. 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, the property owner is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the [The] board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows reasonable [~~good~~] cause for the postponement or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 [~~15~~] days after the date scheduled for the [~~original~~] hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the appraisal review board, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection is not required to be in writing, and the granting by the board of a postponement [~~Postponement~~] under this subsection does not require the delivery of additional written notice to the property owner.

SECTION 2. Section 41.46(a), Tax Code, is amended to read as

1 follows:

2 (a) The appraisal review board before which a protest
3 hearing is scheduled shall deliver written notice to the property
4 owner initiating a protest of the date, time, and place fixed for
5 the hearing on the protest and of the property owner's entitlement
6 to a postponement of the hearing as provided by Section 41.45 unless
7 the property owner waives in writing notice of the hearing. The
8 board shall deliver the notice not later than the 15th day before
9 the date of the hearing.

10 SECTION 3. This Act applies only to a protest notice of
11 which is filed with an appraisal review board on or after the
12 effective date of this Act.

13 SECTION 4. This Act takes effect September 1, 2007.