

1-1 By: Callegari (Senate Sponsor - Nichols) H.B. No. 538  
1-2 (In the Senate - Received from the House April 30, 2007;  
1-3 May 2, 2007, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 15, 2007, reported favorably by  
1-5 the following vote: Yeas 4, Nays 0; May 15, 2007, sent to  
1-6 printer.)

1-7 A BILL TO BE ENTITLED  
1-8 AN ACT

1-9 relating to the scheduling of hearings before appraisal review  
1-10 boards on property tax protests; making conforming changes.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 41.12, Tax Code, is amended by adding  
1-13 Subsection (c) to read as follows:

1-14 (c) The board of directors of an appraisal district  
1-15 established for a county with a population of at least one million  
1-16 by resolution may:

1-17 (1) postpone the deadline established by Subsection  
1-18 (a) for the performance of the functions listed in that subsection  
1-19 to a date not later than August 30; or

1-20 (2) provide that the appraisal review board may  
1-21 approve the appraisal records if the sum of the appraised values, as  
1-22 determined by the chief appraiser, of all properties on which a  
1-23 protest has been filed but not determined does not exceed 10 percent  
1-24 of the total appraised value of all other taxable properties.

1-25 SECTION 2. Section 41.45(e), Tax Code, is amended to read as  
1-26 follows:

1-27 (e) On request made to the appraisal review board before the  
1-28 date of the hearing, a property owner who has not designated an  
1-29 agent under Section 1.111 to represent the owner at the hearing is  
1-30 entitled to one postponement of the hearing to a later date without  
1-31 showing cause. In addition and without limitation as to the number  
1-32 of postponements, the [The] board shall postpone the hearing to a  
1-33 later date if the property owner or the owner's agent at any time  
1-34 shows reasonable [good] cause for the postponement or if the chief  
1-35 appraiser consents to the postponement. The hearing may not be  
1-36 postponed to a date less than five or more than 30 [15] days after  
1-37 the date scheduled for the [original] hearing when the postponement  
1-38 is sought unless the date and time of the hearing as postponed are  
1-39 agreed to by the appraisal review board, the property owner, and the  
1-40 chief appraiser. A request by a property owner for a postponement  
1-41 under this subsection may be made in writing, including by  
1-42 facsimile transmission or electronic mail, by telephone, or in  
1-43 person to the appraisal review board, a panel of the board, or the  
1-44 chairman of the board. The chairman or the chairman's  
1-45 representative may grant, but may not deny, a postponement under  
1-46 this subsection without the necessity of action by the full board.  
1-47 The granting by the appraisal review board, the chairman, or the  
1-48 chairman's representative of a postponement [Postponement] under  
1-49 this subsection does not require the delivery of additional written  
1-50 notice to the property owner.

1-51 SECTION 3. Section 41.46(a), Tax Code, is amended to read as  
1-52 follows:

1-53 (a) The appraisal review board before which a protest  
1-54 hearing is scheduled shall deliver written notice to the property  
1-55 owner initiating a protest of the date, time, and place fixed for  
1-56 the hearing on the protest and of the property owner's entitlement  
1-57 to a postponement of the hearing as provided by Section 41.45 unless  
1-58 the property owner waives in writing notice of the hearing. The  
1-59 board shall deliver the notice not later than the 15th day before  
1-60 the date of the hearing.

1-61 SECTION 4. This Act applies only to an ad valorem tax year  
1-62 beginning on or after the effective date of this Act.

1-63 SECTION 5. This Act takes effect January 1, 2008.

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