

BILL ANALYSIS

H.B. 1030
By: Callegari
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

In 2007, the 80th Legislature, Regular Session, enacted H.B. 538 to allow a property owner protesting an appraisal before an appraisal review board to schedule a protest hearing at a time of convenience. The statute allows a property owner not represented by a consultant to postpone the property tax protest at least once without showing cause and to seek an additional postponement upon showing reasonable cause for the postponement. Additionally, the law requires the appraisal review board chair to grant, but not to deny, this subsequent postponement without action by the board. As a result, an appraisal review board chair does not have the discretionary authority to grant or deny a subsequent postponement request by a property owner and is obligated to grant the postponement regardless of the reasonableness of the owner's cause for postponement. This was an unintended consequence of the bill, for the intent of H.B. 538 was not to remove the chair's discretionary authority to evaluate and render a decision on the merits of a cause for a hearing postponement.

H.B. 1030 authorizes an appraisal review board chairman to grant or deny a request to postpone a property tax protest in circumstances where the hearing to be postponed is scheduled before the next regular meeting of the appraisal review board.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1030 amends the Tax Code to authorize the chairman of an appraisal review board or the chairman's representative to take action on a postponement of a protest hearing requested by a property owner without action by the full board if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the board. The bill removes the prohibition on a chairman denying a postponement without action by the full board. The bill specifies that an action on a request for postponement is final and may not be the subject of a protest under local review provisions.

EFFECTIVE DATE

On passage, or, if the act does not receive the necessary vote, the act takes effect September 1, 2009.