

BILL ANALYSIS

S.B. 1546
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that current law relating to the right to a new hearing before an appraisal review board following a failure to attend a hearing is in need of revision. S.B. 1546 seeks to provide for that revision.

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

S.B. 1546 amends the Tax Code to entitle a property owner or a person designated by the property owner as the owner's agent for purposes of representing the owner at a hearing before an appraisal review board who fails to appear at the hearing to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the appraisal review board showing good cause for the failure to appear and requesting a new hearing. The bill removes language entitling a property owner who has not designated an agent and who fails to appear at such a hearing to a new hearing under the same conditions.

EFFECTIVE DATE

September 1, 2011.