

BILL ANALYSIS

C.S.H.B. 3442
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Under current law, a property owner or the owner's agent may request a postponement of an appraisal review board hearing on the owner's protest of an action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner. Interested parties have expressed concern that there currently is no requirement for the appraisal review board to provide an adequate response to such a request for a postponement of that hearing. C.S.H.B. 3442 seeks to address this concern.

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

C.S.H.B. 3442 amends the Tax Code to require a request by a property owner for the postponement of a hearing on the owner's protest before an appraisal review board to include the mailing address and e-mail address of the owner or agent making the request. The bill removes a statutory provision specifying that the granting by an appraisal review board, the chairman of the board, or the chairman's representative of such a postponement does not require the delivery of additional written notice to the property owner. The bill instead requires the board, the chairman of the board, or the chairman's representative, not later than the seventh day after the date a request for a postponement is received, to respond in writing or by electronic mail to the property owner or agent making the request and, if the request is granted, to provide notice of the date, time, and place fixed for the hearing.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 3442 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and highlighted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

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, a property owner who has not designated an

HOUSE COMMITTEE SUBSTITUTE

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, 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 of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows 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 days after the date scheduled for the hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the chairman of the [appraisal review] board or the chairman's representative, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the [appraisal review] board, a panel of the board, or the chairman of the board.

The chairman or the chairman's representative may take action on a postponement under this subsection without the necessity of 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. Not later than the seventh day after the date a request for a postponement is received, the [The granting by the appraisal review] board, the chairman of the board, or the chairman's representative must respond in writing to the property owner or agent making the request and, if the request is granted, provide notice of the date, time, and place fixed for the hearing [of a postponement under this subsection does not require the delivery of additional written notice to the property owner].

SECTION 2. The change in law made by this Act applies only to a request for a postponement of an appraisal review board hearing received by an appraisal review board on or after the effective date of this Act. A request for a postponement of 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 of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows 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 days after the date scheduled for the hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the chairman of the [appraisal review] board or the chairman's representative, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the [appraisal review] board, a panel of the board, or the chairman of the board. The request must include the mailing address and electronic mail address of the property owner or agent making the request.

The chairman or the chairman's representative may take action on a postponement under this subsection without the necessity of 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. Not later than the seventh day after the date a request for a postponement is received, the [The granting by the appraisal review] board, the chairman of the board, or the chairman's representative must respond in writing or by electronic mail to the property owner or agent making the request and, if the request is granted, provide notice of the date, time, and place fixed for the hearing [of a postponement under this subsection does not require the delivery of additional written notice to the property owner].

SECTION 2. Same as introduced version.

appraisal review board hearing received before the effective date of this Act is governed by the law in effect when the request was received, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.

SECTION 3. Same as introduced version.