

## **BILL ANALYSIS**

S.B. 1163  
By: Hughes  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The bill sponsor has informed the committee that property owners often protest property valuations on multiple properties and that when this happens, a property owner may be scheduled for more than one appraisal review board (ARB) hearing at the same time. S.B. 1163 seeks to ensure that property owners can attend all of their hearings before an ARB without being penalized.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **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. 1163 amends the Tax Code to replace the entitlement of a property owner who has not designated an agent to represent the owner at an appraisal review board (ARB) hearing on a taxpayer protest, on request made to the ARB before the date of the hearing, to one postponement of the hearing to a later date without showing cause with an entitlement of a property owner or a person designated by the property owner as the owner's agent to represent the owner at such a hearing, on such a request, to one postponement of the hearing to a later date without showing cause. The bill, for purposes of the entitlement of a property owner or a person designated by the property owner as the owner's agent to represent the owner at an ARB hearing on a taxpayer protest who fails to appear at the hearing to a new hearing if the property owner or the owner's agent files a written statement with the ARB showing good cause for the failure to appear and requesting a new hearing, establishes that "good cause" includes that the property owner or the owner's agent was unable to attend the scheduled hearing because the owner or agent was appearing before a different panel of the same ARB at the time of the scheduled hearing. For purposes of these provisions, a property owner's agent does not include a person who is a property tax consultant as defined by applicable Occupations Code provisions.

### **EFFECTIVE DATE**

September 1, 2025.