

BILL ANALYSIS

Senate Research Center
89R5599 LHC-D

S.B. 1163
By: Hughes
Local Government
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Sections 41.45(e) and (e-1) of the Tax Code provide certain protections to property owners in the hearing process before appraisal review boards. Section 41.45(e) states that a property owner is entitled to one postponement of a hearing without showing cause. In addition, a hearing may be postponed multiple times for showing good cause. Section 41.45(e-1) states that a property owner who fails to appear for a hearing is entitled to a new hearing if good cause is shown for the absence.

Property owners may protest an appraisal valuation on multiple properties. When this happens, it is possible for the property owner to be scheduled for more than one appraisal review board hearing at the same time. S.B. 1163 amends Section 41.45 of the Tax Code to ensure that property owners can attend all of their hearings before an appraisal review board. This bill amends Section 41.45(e) to make it clear that a representative of the property owner may act on the property owner's behalf to secure the protections under that section. Also, this bill amends Section 41.45(e-1) to state that "good cause" includes being unable to attend the scheduled hearing because another hearing was scheduled at the same time.

As proposed, S.B. 1163 amends current law relating to the circumstances under which an appraisal review board is required to postpone a protest hearing.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 41.45(e) and (e-1), Tax Code, as follows:

(e) Entitles a property owner or a person designated by the property owner as the owner's agent under Section 1.111 (Representation of Property Owner) to represent the owner at the hearing on a protest, rather than a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing, to one postponement of the hearing to a later date without showing cause.

(e-1) Provides that "good cause," for purposes of this subsection, 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 appraisal review board at the time of the scheduled hearing.

SECTION 2. Effective date: September 1, 2025.