

By: Hughes, Kolthorst

S.B. No. 1163

A BILL TO BE ENTITLED

AN ACT

relating to the circumstances under which an appraisal review board is required to postpone a protest hearing.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 41.45, Tax Code, is amended by amending Subsections (e) and (e-1) and adding Subsection (e-3) to read as follows:

(e) On request made to the appraisal review board before the date of the hearing, a property owner or a person ~~[who has not]~~ designated by the property owner as the owner's ~~[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

1 telephone, or in person to the appraisal review board, a panel of  
2 the board, or the chairman of the board. The chairman or the  
3 chairman's representative may take action on a postponement under  
4 this subsection without the necessity of action by the full board if  
5 the hearing for which the postponement is requested is scheduled to  
6 occur before the next regular meeting of the board. The granting by  
7 the appraisal review board, the chairman, or the chairman's  
8 representative of a postponement under this subsection does not  
9 require the delivery of additional written notice to the property  
10 owner.

11 (e-1) A property owner or a person designated by the  
12 property owner as the owner's agent to represent the owner at the  
13 hearing who fails to appear at the hearing is entitled to a new  
14 hearing if the property owner or the owner's agent files, not later  
15 than the fourth day after the date the hearing occurred, a written  
16 statement with the appraisal review board showing good cause for  
17 the failure to appear and requesting a new hearing. For purposes of  
18 this subsection, "good cause" includes that the property owner or  
19 the owner's agent was unable to attend the scheduled hearing  
20 because the owner or agent was appearing before a different panel of  
21 the same appraisal review board at the time of the scheduled  
22 hearing.

23 (e-3) For purposes of Subsections (e) and (e-1), a property  
24 owner's agent does not include a person who is a property tax  
25 consultant as defined by Section 1152.001, Occupations Code.

26 SECTION 2. This Act takes effect September 1, 2025.