

By: Hughes, et al.
(Hickland)

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

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. The granting by the appraisal review board, the chairman, or the chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.

(e-1) A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled 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. For purposes of this subsection, "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 appraisal review board at the time of the scheduled hearing.

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

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