

By: Hughes

S.B. No. 1163

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the circumstances under which an appraisal review board  
3 is required to postpone a protest hearing.

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

5 SECTION 1. Sections 41.45(e) and (e-1), Tax Code, are  
6 amended to read as follows:

7 (e) On request made to the appraisal review board before the  
8 date of the hearing, a property owner or a person [~~who has not~~]  
9 designated by the property owner as the owner's [~~an~~] agent under  
10 Section 1.111 to represent the owner at the hearing is entitled to  
11 one postponement of the hearing to a later date without showing  
12 cause. In addition and without limitation as to the number of  
13 postponements, the board shall postpone the hearing to a later date  
14 if the property owner or the owner's agent at any time shows good  
15 cause for the postponement or if the chief appraiser consents to the  
16 postponement. The hearing may not be postponed to a date less than  
17 five or more than 30 days after the date scheduled for the hearing  
18 when the postponement is sought unless the date and time of the  
19 hearing as postponed are agreed to by the chairman of the appraisal  
20 review board or the chairman's representative, the property owner,  
21 and the chief appraiser. A request by a property owner for a  
22 postponement under this subsection may be made in writing,  
23 including by facsimile transmission or electronic mail, by  
24 telephone, or in person to the appraisal review board, a panel of

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

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

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