

1-1 By: Hughes S.B. No. 1163
1-2 (In the Senate - Filed February 7, 2025; February 28, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 March 31, 2025, reported favorably by the following vote: Yeas 5,
1-5 Nays 0; March 31, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez			X	
1-11 Nichols			X	
1-12 Paxton	X			
1-13 West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the circumstances under which an appraisal review board
1-18 is required to postpone a protest hearing.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Sections 41.45(e) and (e-1), Tax Code, are
1-21 amended to read as follows:

1-22 (e) On request made to the appraisal review board before the
1-23 date of the hearing, a property owner or a person ~~[who has not]~~
1-24 designated by the property owner as the owner's [an] agent under
1-25 Section 1.111 to represent the owner at the hearing is entitled to
1-26 one postponement of the hearing to a later date without showing
1-27 cause. In addition and without limitation as to the number of
1-28 postponements, the board shall postpone the hearing to a later date
1-29 if the property owner or the owner's agent at any time shows good
1-30 cause for the postponement or if the chief appraiser consents to the
1-31 postponement. The hearing may not be postponed to a date less than
1-32 five or more than 30 days after the date scheduled for the hearing
1-33 when the postponement is sought unless the date and time of the
1-34 hearing as postponed are agreed to by the chairman of the appraisal
1-35 review board or the chairman's representative, the property owner,
1-36 and the chief appraiser. A request by a property owner for a
1-37 postponement under this subsection may be made in writing,
1-38 including by facsimile transmission or electronic mail, by
1-39 telephone, or in person to the appraisal review board, a panel of
1-40 the board, or the chairman of the board. The chairman or the
1-41 chairman's representative may take action on a postponement under
1-42 this subsection without the necessity of action by the full board if
1-43 the hearing for which the postponement is requested is scheduled to
1-44 occur before the next regular meeting of the board. The granting by
1-45 the appraisal review board, the chairman, or the chairman's
1-46 representative of a postponement under this subsection does not
1-47 require the delivery of additional written notice to the property
1-48 owner.

1-49 (e-1) A property owner or a person designated by the
1-50 property owner as the owner's agent to represent the owner at the
1-51 hearing who fails to appear at the hearing is entitled to a new
1-52 hearing if the property owner or the owner's agent files, not later
1-53 than the fourth day after the date the hearing occurred, a written
1-54 statement with the appraisal review board showing good cause for
1-55 the failure to appear and requesting a new hearing. For purposes of
1-56 this subsection, "good cause" includes that the property owner or
1-57 the owner's agent was unable to attend the scheduled hearing
1-58 because the owner or agent was appearing before a different panel of
1-59 the same appraisal review board at the time of the scheduled
1-60 hearing.

1-61 SECTION 2. This Act takes effect September 1, 2025.

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