

BILL ANALYSIS

Senate Research Center

C.S.H.B. 1030
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Intergovernmental Relations
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Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

In 2007, the 80th Legislature, Regular Session, enacted H.B. 538 to allow a property owner protesting an appraisal before an appraisal review board to schedule a protest hearing at a time of convenience. The statute allows a property owner not represented by a consultant to postpone the property tax protest at least once without showing cause and to seek an additional postponement upon showing reasonable cause for the postponement. Additionally, the law requires the appraisal review board chair to grant, but not to deny, this subsequent postponement without action by the board. As a result, an appraisal review board chair does not have the discretionary authority to grant or deny a subsequent postponement request by a property owner and is obligated to grant the postponement regardless of the reasonableness of the owner's cause for postponement.

C.S.H.B. 1030 amends current law relating to the scheduling of hearings before appraisal review boards on property tax protests.

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 Section 41.45, Tax Code, by amending Subsection (e) and adding Subsections (e-1) and (e-2), as follows:

(e) Entitles a property owner who has not designated an agent under Section 1.111 (Representation of Property Owner), on request made to the appraisal review board (board) before the date of the hearing, to represent the owner at the hearing, to one postponement of the hearing to a later date without showing cause. Requires that the board, in addition and without limitation as to the number of postponements, postpone the hearing to a later date if the property owner or the owner's agent at any time shows good, rather than reasonable, cause for the postponement or if the chief appraiser consents to the postponement. Prohibits the hearing from being 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 board or the chairman's representative, the property owner, and the chief appraiser. Authorizes a request by a property owner for a postponement under this subsection to be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the board, a panel of the board, or the chairman of the board. Authorizes the chairman or the chairman's representative to take action on, rather than grant but not to deny, a postponement under this subsection without the necessity of action by the board if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the board. Provides that the granting by the 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) Entitles a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing and who fails to appear at the hearing to a new hearing if the property owner files, not later than the fourth day after the date the hearing

occurred, a written statement with the board showing good cause for the failure to appear and requesting a new hearing.

(e-2) Defines, for purposes of Subsections (e) and (e-1), "good cause."

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2009.