

## **BILL ANALYSIS**

Senate Research Center  
80R11696 SMH-D

H.B. 538  
By: Callegari (Nichols)  
Intergovernmental Relations  
5/12/2007  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Current statute authorizes a property owner to postpone an appraisal hearing to protest the appraised value of the owner's property if the property owner or the property owner's agent shows good cause for the postponement. However, this postponement is for only a brief period of time. As a result, property owners have little flexibility in setting a protest hearing before an appraisal review board.

H.B. 538 requires property owners protesting an appraisal before an appraisal review board to be given a fair opportunity to schedule a protest hearing to a convenient time.

### **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 41.12, Tax Code, by adding Subsection (c), as follows:

(c) Authorizes the board of directors of an appraisal district established for a county with a population of at least one million by resolution to postpone the deadline established by Subsection (a) for the performance of the functions listed in that subsection to a date not later than August 30, or provide that the appraisal review board may approve the appraisal records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined does not exceed 10 percent of the total appraised value of all other taxable properties.

SECTION 2. Amends Section 41.45(e), Tax Code, as follows:

(e) Entitles a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing to one postponement of the hearing to a later date without showing cause on request made to the appraisal review board (board) before the date of the hearing. Requires the board, in addition and without limitation as to the number of postponements, to postpone the hearing to a later date if the property owner or the owner's agent at any time shows reasonable cause, rather than good 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, rather than 15 days, after the date scheduled for the hearing, rather than the original hearing, when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the appraisal review board, 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 appraisal review board, a panel of the board, or the chairman of the board. Authorizes the chairman or the chairman's representative to grant, but prohibits the chairman or the chairman's representative from denying, a postponement under this subsection without the necessity of action by the full board. Provides that 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.

SECTION 3. Amends Section 41.46(a), Tax Code, to require the appraisal review board before which a protest hearing is scheduled to deliver written notice to the property owner initiating a protest of the date, time, and place fixed for the hearing on the protest and of the property owner's entitlement to a postponement of the hearing as provided by Section 41.45 unless the property owner waives in writing notice of the hearing.

SECTION 4. Makes application of this Act prospective.

SECTION 5. Effective date: January 1, 2008.