

By: Shine

H.B. No. 1285

A BILL TO BE ENTITLED

AN ACT

relating to the training and duties of a taxpayer liaison officer for an appraisal district.

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

SECTION 1. Section 5.06, Tax Code, is amended to read as follows:

Sec. 5.06. ~~[EXPLANATION OF]~~ TAXPAYER ASSISTANCE PAMPHLET ~~[REMEDIES]~~. The comptroller shall prepare and electronically publish a pamphlet that:

(1) explains ~~[explaining]~~ the remedies available to a dissatisfied taxpayer ~~[taxpayers]~~ and the procedures to be followed in seeking remedial action;

(2) describes the functions of a taxpayer liaison officer appointed under Section 6.052 for an appraisal district with a population of more than 120,000; and

(3) provides advice on preparing and presenting a protest under Chapter 41 ~~[. The comptroller shall include in the pamphlet advice on preparing and presenting a protest].~~

SECTION 2. Section 6.052, Tax Code, is amended by amending Subsections (a), (b), (d), (e), (f), and (g) and adding Subsections (b-1), (b-2), (b-3), (b-4), (b-5), (b-6), (b-7), (b-8), (b-9), (h), and (i) to read as follows:

(a) The board of directors of ~~[for]~~ an appraisal district created for a county with a population of more than 120,000 shall

1 appoint a taxpayer liaison officer who shall serve at the pleasure  
2 of the board. The board may appoint one or more deputy taxpayer  
3 liaison officers to assist the taxpayer liaison officer in the  
4 performance of the officer's duties. The taxpayer liaison officer  
5 is the appraisal district officer primarily responsible for  
6 providing assistance to taxpayers for the district. The taxpayer  
7 liaison officer shall administer the public access functions  
8 required by Sections 6.04(d), (e), and (f), and is responsible for  
9 resolving disputes not involving matters that may be protested  
10 under Section 41.41. In addition, the taxpayer liaison officer is  
11 responsible for receiving, and compiling a list of, comments,  
12 complaints, and suggestions filed by the chief appraiser, a  
13 property owner, or a property owner's agent concerning the matters  
14 listed in Section 5.103(b) or any other matter related to the  
15 fairness and efficiency of the appraisal review board established  
16 for the appraisal district. The taxpayer liaison officer shall  
17 forward to the comptroller comments, complaints, and suggestions  
18 filed under this subsection in the form and manner prescribed by the  
19 comptroller not later than December 31 of each year.

20 (b) The taxpayer liaison officer shall provide to the public  
21 information and materials designed to assist property owners in  
22 understanding:

23 (1) the appraisal process;

24 (2)  protest procedures;

25 (3)  the procedure for filing:

26 (A) comments, complaints, and suggestions under  
27 Subsection (a);

1                    (B) [~~of this section or~~] a complaint under  
2 Section 6.04(g);

3                    (C) a complaint under Section 41.66(q); and

4                    (D) a request for limited binding arbitration  
5 under Section 41A.015; [7] and

6                    (4) other matters.

7            (b-1) Information concerning the process for submitting  
8 comments, complaints, and suggestions to the comptroller  
9 concerning an appraisal review board shall be provided at each  
10 protest hearing.

11            (b-2) A property owner may file a written complaint with the  
12 taxpayer liaison officer requesting resolution of a dispute with  
13 the appraisal district or the appraisal review board about a matter  
14 that does not relate to the appraisal of property. The taxpayer  
15 liaison officer may resolve a complaint filed with the officer or  
16 with the board of directors of the appraisal district by:

17                    (1) referring the property owner to information and  
18 materials described by Subsection (b) or to the appropriate  
19 employee or officer of the appraisal district or appraisal review  
20 board;

21                    (2) meeting with the parties to the dispute that is the  
22 subject of the complaint to facilitate an informal resolution;

23                    (3) treating the matter as a complaint under Section  
24 41.66(q), as appropriate;

25                    (4) assisting the property owner in filing a request  
26 for limited binding arbitration under Section 41A.015, as  
27 appropriate; or

1           (5) recommending in writing to the chief appraiser,  
2 board of directors, chairman of the appraisal review board, or the  
3 property owner or the owner's agent, as applicable, a course of  
4 action that the taxpayer liaison officer believes to be  
5 appropriate.

6           (b-3) The taxpayer liaison officer:

7           (1) shall dismiss any part of a complaint filed under  
8 Subsection (b-2) that relates to the appraised value of a property  
9 or the appraisal methodology used in appraising the property; and

10           (2) may dismiss a complaint that is repetitive or that  
11 fails to state a legitimate concern.

12           (b-4) If a complaint involves the assessment or collection  
13 of a tax, the taxpayer liaison officer shall resolve the matter by  
14 referring the property owner to the appropriate person who can  
15 assist the owner with the assessment or collection of the tax.

16           (b-5) The taxpayer liaison officer shall notify a property  
17 owner of the resolution of a complaint filed by the owner not later  
18 than the 90th day after the date the complaint is filed.

19           (b-6) The resolution of a complaint filed under Subsection  
20 (b-2) is not an action that a property owner is entitled to:

21           (1) protest under Chapter 41;

22           (2) request limited binding arbitration for under  
23 Section 41A.015; or

24           (3) appeal under Chapter 42.

25           (b-7) The comptroller shall establish and supervise a  
26 program for the training and education of taxpayer liaison officers  
27 and deputy taxpayer liaison officers. The training program may be

1 provided online and must:

2 (1) include information on the duties and  
3 responsibilities of a taxpayer liaison officer and a deputy  
4 taxpayer liaison officer, including procedures for the informal  
5 resolution of disputes;

6 (2) be at least two hours in length; and

7 (3) provide a certificate of completion for the  
8 officer who completes the training.

9 (b-8) A person appointed as a taxpayer liaison officer or  
10 deputy taxpayer liaison officer shall complete the training program  
11 described by Subsection (b-7) and the course established under  
12 Section 5.041 for the training and education of appraisal review  
13 board members not later than the first anniversary of the date the  
14 officer is appointed, and again in each even-numbered year after  
15 that first anniversary. A person may not serve as a taxpayer liaison  
16 officer or deputy taxpayer liaison officer unless the person has  
17 completed the training programs as required by this subsection.

18 (b-9) A taxpayer liaison officer and deputy taxpayer  
19 liaison officer shall submit a copy of the certificate provided to  
20 the officer under Subsection (b-7) to the board of directors of the  
21 appraisal district that appointed the officer. The taxpayer liaison  
22 officer and each deputy taxpayer liaison officer shall retain a  
23 copy of each certificate provided to the officer for at least three  
24 years, and the board shall retain each certificate submitted to the  
25 board under this subsection for the same period.

26 (d) The taxpayer liaison officer and each deputy taxpayer  
27 liaison officer is entitled to compensation as provided by the

1 budget adopted by the board of directors.

2 (e) The chief appraiser or any other person who performs  
3 appraisal or legal services for the appraisal district for  
4 compensation is not eligible to be the taxpayer liaison officer or a  
5 deputy taxpayer liaison officer.

6 (f) The taxpayer liaison officer is responsible for  
7 providing clerical assistance to the local administrative district  
8 judge in the selection of appraisal review board members and for  
9 publicizing the availability of positions on the appraisal review  
10 board. The officer shall deliver to the local administrative  
11 district judge any applications to serve on the board that are  
12 submitted to the officer and shall perform other duties as  
13 requested by the local administrative district judge. The officer  
14 may not influence the process for selecting appraisal review board  
15 members.

16 (g) Notwithstanding any other provision of this chapter, a  
17 taxpayer liaison officer or deputy taxpayer liaison officer acting  
18 under the taxpayer liaison officer's supervision does not commit an  
19 offense under this chapter if the officer or deputy communicates  
20 with the chief appraiser or another employee or agent of the  
21 appraisal district, a member of the appraisal review board  
22 established for the appraisal district, a member of the board of  
23 directors of the appraisal district, the local administrative  
24 district judge, a property tax consultant, a property owner, an  
25 agent of a property owner, or another person if the communication is  
26 made in the good faith exercise of the officer's statutory duties.

27 (h) If an appraisal district maintains an Internet website,

1 the chief appraiser of the district shall post on the Internet  
2 website the name, contact information, and a description of the  
3 duties of the taxpayer liaison officer. A link to the information  
4 described by this subsection must be prominently posted on the home  
5 page of the Internet website.

6 (i) The board of directors of the appraisal district shall  
7 annually evaluate the performance of the taxpayer liaison officer  
8 and each deputy taxpayer liaison officer, if applicable. The  
9 evaluation must include a review of the timeliness of the officer's  
10 resolution of complaints.

11 SECTION 3. Section 41.66(q), Tax Code, is amended to read as  
12 follows:

13 (q) A person who owns property in an appraisal district or  
14 the chief appraiser of an appraisal district may file a complaint  
15 with the taxpayer liaison officer for the appraisal district  
16 alleging that the appraisal review board established for the  
17 appraisal district has adopted or is implementing hearing  
18 procedures that are not in compliance with the model hearing  
19 procedures prepared by the comptroller under Section 5.103 or is  
20 not complying with procedural requirements under this chapter. The  
21 taxpayer liaison officer shall investigate the complaint and report  
22 the findings of the investigation to the board of directors of the  
23 appraisal district. The board of directors shall direct the  
24 chairman of the appraisal review board to take remedial action if,  
25 after reviewing the taxpayer liaison officer's report, the board of  
26 directors determines that the allegations contained in the  
27 complaint are true. The board of directors may refer the matter to

1 the local administrative district judge with a recommendation that  
2 the judge remove the member of the appraisal review board serving as  
3 chairman of the appraisal review board from that member's position  
4 as chairman if the board determines that the chairman has failed to  
5 take the actions necessary to bring the appraisal review board into  
6 compliance with Section 5.103(d) or this chapter, as applicable.  
7 If the local administrative district judge agrees with the board's  
8 recommendation, the judge shall remove the chairman from that  
9 office and appoint another member of the appraisal review board as  
10 chairman.

11 SECTION 4. A person serving as the taxpayer liaison officer  
12 for an appraisal district on January 1, 2024, shall complete the  
13 training and course required by Section 6.052(b-8), Tax Code, as  
14 added by this Act, not later than December 31, 2024.

15 SECTION 5. This Act takes effect January 1, 2024.