

By: Shine

H.B. No. 1285

A BILL TO BE ENTITLED

AN ACT

relating to the duties of the taxpayer liaison officer of an appraisal district.

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

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

Sec. 6.052 TAXPAYER LIAISON OFFICER

(a) The board of directors for an appraisal district created for a county with a population of more than 120,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The board may appoint one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer in performance of the officer's duties. The taxpayer liaison officer is the taxpayer assistance officer for the appraisal district. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments, complaints, and suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established

1 for the appraisal district. The taxpayer liaison officer shall
2 forward to the comptroller comments, complaints, and suggestions
3 filed under this subsection in the form and manner prescribed by the
4 comptroller not later than December 31 of each year.

5 (b) The taxpayer liaison officer shall provide to the public
6 information and materials designed to assist property owners in
7 understanding the appraisal process, protest procedures, the
8 procedure for filing comments, complaints, and suggestions under
9 Subsection (a) of this section, ~~[or]~~ a complaint under Section
10 6.04(g), a complaint under Sec. 41.66(q), limited binding
11 arbitration under Sec. 41A.015, and other matters. Information
12 concerning the process for submitting comments, complaints, and
13 suggestions to the comptroller concerning an appraisal review board
14 shall be provided at each protest hearing.

15 (b-1) A property owner may file a complaint with the
16 taxpayer liaison officer requesting resolution of a dispute with
17 the appraisal district or the appraisal review board about a matter
18 that does not involve the appraisal of property. The taxpayer
19 liaison officer may resolve complaints filed in writing with the
20 taxpayer liaison officer or the board of directors by:

21 (1) referring the complainant to materials published
22 under subsection (b) or to the appropriate official;

23 (2) meeting informally with the parties involved to
24 facilitate informal resolution;

25 (3) treating the matter as a complaint under Sec.
26 41.66(q) if appropriate;

27 (4) assisting the complainant in identifying

1 appropriate complaint procedures; or
2 (5) recommending in writing to the chief appraiser,
3 board of directors, chairman of the appraisal review board, or the
4 owner or the owner's agent, as applicable, a course of action that
5 the taxpayer liaison officer believes to be appropriate. The
6 taxpayer liaison officer shall dismiss a complaint in part or
7 entirely if the complaint challenges the appraised value of a
8 property or the appraisal methodology used in appraising a
9 property. If a complaint involves the assessment or collection of a
10 tax or delinquent tax, the taxpayer liaison officer shall resolve
11 the matter by referring the complainant to the appropriate
12 official. The taxpayer liaison officer may dismiss a complaint
13 that is repetitive or that fails to state a legitimate concern. The
14 taxpayer liaison officer shall notify a complainant of the
15 resolution of a complaint within 90 days or as soon thereafter as
16 practicable.

17 (b-2) The failure or refusal of a taxpayer liaison officer
18 to resolve a complaint filed under subsection (b-1) to the
19 complainant's satisfaction is not:

20 (1) an action that a property owner is entitled to
21 protest under Section 41.41; or

22 (2) an action that may be appealed under Chapter 42.

23 (b-3) The comptroller shall describe the functions of the
24 taxpayer liaison officer in publications prepared under Sec. 5.06
25 and shall establish and supervise a program for the training and
26 education of taxpayer liaison officers. The training program must
27 include information concerning:

1 (1) the duties and responsibilities of an appraisal
2 review board, an appraisal review board chairman, the appraisal
3 district board of directors, the chief appraiser, and the taxpayer
4 liaison officer;

5 (2) the requirements regarding the independence of an
6 appraisal review board from the board of directors and the chief
7 appraiser and other employees of the appraisal district;

8 (3) the prohibitions against ex parte communications
9 applicable to appraisal review board members;

10 (4) the right of a property owner to protest the
11 appraisal of the property as provided by Chapter 41;

12 (5) a detailed explanation of each of the procedural
13 requirements imposed by Chapter 41;

14 (6) a detailed explanation of the provisions of Sec.
15 41A.015;

16 (7) a segment on informal resolution of disputes;

17 (8) a detailed explanation of the contents of the
18 comptroller's model appraisal review board hearing procedures and
19 their effect on the appraisal review board; and

20 (9) be at least two hours in length.

21 (b-4) The training program may be provided online. The
22 comptroller shall provide a certificate of completion to each
23 person who completes the program and shall retain a copy of the
24 certificate for a minimum of three years. A person who is appointed
25 as a taxpayer liaison officer must complete the program along with
26 the training required of appraisal review board members by Section
27 5.041(a)(2) within one year of appointment. A taxpayer liaison

1 officer shall repeat the training program described by subsection
2 (b-3) in each even-numbered year following the officer's
3 appointment. A person who fails to complete training required by
4 this section is ineligible to serve as a taxpayer liaison officer.

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

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

27 (h) The name, official contact information, and a

1 description of the duties of the taxpayer liaison officer shall be
2 listed on the appraisal district website. The appraisal district
3 shall prominently include a link to the information required by
4 this subsection on the home page of the appraisal district website.

5 (i) The Board of Directors shall annually evaluate the
6 performance of the taxpayer liaison officer. The evaluation shall
7 include a review of the timeliness of the officer's resolution of
8 complaints. The comptroller shall ascertain whether the
9 evaluations have been performed in the course of a review under Sec.
10 5.102.

11 SECTION 2. 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
8 determination, the judge shall remove the chairman and appoint a
9 new chairman.

10 SECTION 3. A taxpayer liaison officer serving on the
11 effective date of this act shall take the training required by
12 Section 6.052(b-3) as added by this act and the training required of
13 appraisal review board members by Section 5.041(a)(2) within one
14 year of the effective date of this act.

15 SECTION 4. Effective Date. This act takes effect January 1,
16 2024.