By: Creighton S.B. No. 883

A BILL TO BE ENTITLED

1 AN ACT

- 2 relating to the selection of the chief appraiser of an appraisal
- 3 district in certain counties; authorizing a fee.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 5 SECTION 1. Section 1.15, Tax Code, is amended to read as
- 6 follows:
- 7 Sec. 1.15. APPRAISERS FOR TAXING UNITS PROHIBITED. (a)
- 8 Except as provided by Subsection (b), a [A] taxing unit may not
- 9 employ any person for the purpose of appraising property for
- 10 taxation purposes.
- 11 (b) A taxing unit that participates in an appraisal district
- 12 <u>established in a county other than a county to which Section 6.0502</u>
- 13 applies may employ a person for the purpose described by Subsection
- 14 (a) of this section [except] to the extent necessary to perform a
- 15 contract under Section 6.05(b) [of this code].
- SECTION 2. Sections 6.035(a), (b), and (d), Tax Code, are
- 17 amended to read as follows:
- 18 (a) An individual is ineligible to serve on an appraisal
- 19 district board of directors and is disqualified from service or
- 20 employment as chief appraiser if the individual:
- 21 (1) is related within the second degree by
- 22 consanguinity or affinity, as determined under Chapter 573,
- 23 Government Code, to an individual who is engaged in the business of
- 24 appraising property for compensation for use in proceedings under

- 1 this title or of representing property owners for compensation in
- 2 proceedings under this title in the appraisal district; or
- 3 (2) owns property on which delinquent taxes have been
- 4 owed to a taxing unit for more than 60 days after the date the
- 5 individual knew or should have known of the delinquency unless:
- 6 (A) the delinquent taxes and any penalties and
- 7 interest are being paid under an installment payment agreement
- 8 under Section 33.02; or
- 9 (B) a suit to collect the delinquent taxes is
- 10 deferred or abated under Section 33.06 or 33.065.
- 11 (b) A member of an appraisal district board of directors or
- 12 a chief appraiser commits an offense if the board member or chief
- 13 appraiser continues to hold office or [the chief appraiser] remains
- 14 employed knowing that an individual related within the second
- 15 degree by consanguinity or affinity, as determined under Chapter
- 16 573, Government Code, to the board member or chief appraiser is
- 17 engaged in the business of appraising property for compensation for
- 18 use in proceedings under this title or of representing property
- 19 owners for compensation in proceedings under this title in the same
- 20 appraisal district in which the board member or chief appraiser
- 21 serves or [the chief appraiser] is employed. An offense under this
- 22 subsection is a Class B misdemeanor.
- 23 (d) An appraisal performed by a chief appraiser in a private
- 24 capacity or by an individual related within the second degree by
- 25 consanguinity or affinity, as determined under Chapter 573,
- 26 Government Code, to the chief appraiser may not be used as evidence
- 27 in a protest or challenge under Chapter 41 or an appeal under

- 1 Chapter 42 concerning property that is taxable in the <u>same</u>
- 2 appraisal district in which the chief appraiser serves or is
- 3 employed.
- 4 SECTION 3. Subchapter A, Chapter 6, Tax Code, is amended by
- 5 adding Sections 6.0502 and 6.0503 to read as follows:
- 6 Sec. 6.0502. ADMINISTRATION OF APPRAISAL OFFICE IN CERTAIN
- 7 COUNTIES BY ELECTED CHIEF APPRAISER. (a) This section applies only
- 8 to a county that:
- 9 (1) has a population of more than 400,000; and
- 10 (2) is adjacent to a county with a population of more
- 11 than 3.3 million and no other counties with a population of more
- 12 than 300,000.
- (b) Sections 6.05(b), (c), and (d) do not apply to an
- 14 appraisal district established in a county to which this section
- 15 <u>applies.</u>
- 16 <u>(c) The board of directors of an appraisal district</u>
- 17 established in a county to which this section applies may contract
- 18 with an appraisal office in another district to perform the duties
- 19 of the appraisal office for the district.
- 20 (d) The chief appraiser is the chief administrator of the
- 21 appraisal office for an appraisal district established in a county
- 22 to which this section applies. The chief appraiser is elected at the
- 23 general election for state and county officers by the voters of the
- 24 county in which the appraisal district is established. The chief
- 25 <u>appraiser serves a two-year term beginning January 1 of each</u>
- 26 odd-numbered year. To be eligible to serve as chief appraiser, an
- 27 individual must be a resident of the county in which the appraisal

- 1 district is established and must have resided in the county for at
- 2 least four years preceding the date the individual takes office.
- 3 (e) The chief appraiser of an appraisal district
- 4 established in a county to which this section applies is entitled to
- 5 compensation as provided by the budget adopted by the board of
- 6 directors. The chief appraiser's compensation may not be directly
- 7 or indirectly linked to an increase in the total market, appraised,
- 8 or taxable value of property in the appraisal district. The chief
- 9 appraiser may employ and compensate professional, clerical, and
- 10 other personnel as provided by the budget, with the exception of a
- 11 general counsel to the appraisal district.
- 12 (f) A vacancy in the office of chief appraiser of an
- 13 appraisal district established in a county to which this section
- 14 applies is filled by the commissioners court of the applicable
- 15 county.
- 16 (g) For purposes of removal under Chapter 87, Local
- 17 Government Code, "incompetency" in the case of a chief appraiser of
- 18 an appraisal district established in a county to which this section
- 19 applies includes failure to complete the course of training
- 20 required by Section 5.042 within the period prescribed by that
- 21 <u>section.</u>
- (h) Section 6.0<u>501 does not apply to an appraisal district</u>
- 23 <u>established in a county to which this section applies.</u>
- (i) For purposes of an appraisal district established in a
- 25 county to which this section applies, a reference in law to a chief
- 26 appraiser as an employee of an appraisal district shall be
- 27 construed to refer to the elected chief appraiser of the applicable

- 1 appraisal district and may not be construed in a manner
- 2 inconsistent with this section.
- 3 Sec. 6.0503. BALLOT PROCEDURES FOR CHIEF APPRAISER; FILING
- 4 FEE. (a) This section applies only to a chief appraiser required
- 5 to be elected under Section 6.0502.
- 6 (b) Except as provided by this section, Chapter 144,
- 7 Election Code, applies to a candidate for the office of chief
- 8 appraiser of an appraisal district.
- 9 (c) An application for a place on the ballot must be filed
- 10 with the county judge of the county for which the appraisal district
- 11 is established and be accompanied by a filing fee of \$1,250.
- 12 <u>(d) A filing fee received under this section shall be</u>
- 13 deposited in the county treasury to the credit of the county general
- 14 fund.
- SECTION 4. Section 22.28(d), Tax Code, is amended to read as
- 16 follows:
- 17 (d) To help defray the costs of administering this chapter,
- 18 a collector who collects a penalty imposed under Subsection (a)
- 19 shall remit to the appraisal district of [that employs] the chief
- 20 appraiser who imposed the penalty an amount equal to five percent of
- 21 the penalty amount collected.
- 22 SECTION 5. Section 1151.164, Occupations Code, is amended
- 23 to read as follows:
- Sec. 1151.164. CHIEF APPRAISER TRAINING PROGRAM. (a) The
- 25 department shall implement a training program for newly elected or
- 26 appointed chief appraisers and shall prescribe the curriculum for
- 27 the training program as provided by this section.

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[appointee] with information regarding:
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 3
               (1)
                   this chapter;
                    the programs operated by the department;
 4
 5
               (3)
                    the role and functions of the department;
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               (4) the rules of the commission, with an emphasis on
 7
    the rules that relate to ethical behavior;
8
               (5) the role and functions of the chief appraiser, the
   appraisal district board of directors, and the appraisal review
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10
   board;
               (6) the importance of maintaining the independence of
11
12
   an appraisal office from political pressure;
               (7)
                    the importance of prompt and courteous treatment
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14
    of the public;
15
                    the finance and budgeting requirements for an
    appraisal district, including appropriate controls to ensure that
16
17
    expenditures are proper; and
               (9)
                    the requirements of:
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19
                     (A)
                         the open
                                      meetings
                                                 law,
                                                        Chapter
                                                                  551,
   Government Code;
20
21
                     (B)
                         the public information law, Chapter 552,
   Government Code;
22
                     (C)
                         the administrative procedure law, Chapter
23
24
   2001, Government Code;
25
                     (D) other laws relating to public officials,
   including conflict-of-interest laws; and
26
27
                     (E)
                         the standards of ethics imposed by
                                                                   the
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The training program must provide the chief appraiser

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- 1 Uniform Standards of Professional Appraisal Practice.
- 2 SECTION 6. (a) The chief appraisers of an appraisal
- 3 district established in a county described by Section 6.0502, Tax
- 4 Code, as added by this Act, shall be elected beginning with the
- 5 primary and general elections conducted in 2024. The chief
- 6 appraiser then elected takes office January 1, 2025.
- 7 (b) The change in the manner of selection of chief appraiser
- 8 made by this Act for an appraisal district established in a county
- 9 described by Section 6.0502, Tax Code, as added by this Act, does
- 10 not affect the selection of a chief appraiser who is appointed by
- 11 the appraisal district board of directors before January 1, 2024,
- 12 and that person continues to serve at the pleasure of the board of
- 13 directors as provided by the former law until removed by the board
- 14 of directors or until the person elected as chief appraiser for the
- 15 term that begins January 1, 2025, has qualified for office.
- 16 SECTION 7. (a) Except as otherwise provided by this
- 17 section, this Act takes effect January 1, 2025.
- 18 (b) This section, Section 6.0503, Tax Code, as added by this
- 19 Act, and Section 6 of this Act take effect September 1, 2023.