

By: Allen of Dallas

H.B. No. 85

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the election and duties of a chief appraiser of an
3 appraisal district.

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

5 SECTION 1. Sections 6.03(a), (b), (c), and (l), Tax Code,
6 are amended to read as follows:

7 (a) The appraisal district is governed by a board of
8 directors. Five directors are appointed by the taxing units that
9 participate in the district as provided by this section. The chief
10 appraiser of the appraisal district serves as a voting director. If
11 the county assessor-collector is not appointed to the board, the
12 county assessor-collector serves as a nonvoting director. The
13 county assessor-collector is ineligible to serve if the board
14 enters into a contract under Section 6.05(b) or if the
15 commissioners court of the county enters into a contract under
16 Section 6.24(b). To be eligible to serve on the board of directors,
17 an individual other than the chief appraiser or a county
18 assessor-collector serving as a nonvoting director must be a
19 resident of the district and must have resided in the district for
20 at least two years immediately preceding the date the individual
21 takes office. An individual who is otherwise eligible to serve on
22 the board is not ineligible because of membership on the governing
23 body of a taxing unit. An employee of a taxing unit that
24 participates in the district is not eligible to serve on the board

1 unless the individual is also a member of the governing body or an
2 elected official of a taxing unit that participates in the
3 district.

4 (b) Members of the board of directors other than the chief
5 appraiser and other than a county assessor-collector serving as a
6 nonvoting director serve two-year terms beginning on January 1 of
7 even-numbered years.

8 (c) Members of the board of directors other than the chief
9 appraiser and other than a county assessor-collector serving as a
10 nonvoting director are appointed by vote of the governing bodies of
11 the incorporated cities and towns, the school districts, and, if
12 entitled to vote, the conservation and reclamation districts that
13 participate in the district and of the county. A governing body may
14 cast all its votes for one candidate or distribute them among
15 candidates for any number of directorships. Conservation and
16 reclamation districts are not entitled to vote unless at least one
17 conservation and reclamation district in the district delivers to
18 the chief appraiser a written request to nominate and vote on the
19 board of directors by June 1 of each odd-numbered year. On receipt
20 of a request, the chief appraiser shall certify a list by June 15 of
21 all eligible conservation and reclamation districts that are
22 imposing taxes and that participate in the district.

23 (1) If a vacancy occurs on the board of directors other than
24 a vacancy in the position held by the chief appraiser or by a county
25 assessor-collector serving as a nonvoting director, each taxing
26 unit that is entitled to vote by this section may nominate by
27 resolution adopted by its governing body a candidate to fill the

1 vacancy. The unit shall submit the name of its nominee to the chief
2 appraiser within 45 days after notification from the board of
3 directors of the existence of the vacancy, and the chief appraiser
4 shall prepare and deliver to the board of directors within the next
5 five days a list of the nominees. The board of directors shall
6 elect by majority vote of its members one of the nominees to fill
7 the vacancy.

8 SECTION 2. Sections 6.035(a), (b), and (d), Tax Code, are
9 amended to read as follows:

10 (a) An individual is ineligible to serve on an appraisal
11 district board of directors or ~~[and is disqualified from~~
12 ~~employment]~~ as chief appraiser if the individual:

13 (1) is related within the second degree by
14 consanguinity or affinity, as determined under Chapter 573,
15 Government Code, to an individual who is engaged in the business of
16 appraising property for compensation for use in proceedings under
17 this title or of representing property owners for compensation in
18 proceedings under this title in the appraisal district; or

19 (2) owns property on which delinquent taxes have been
20 owed to a taxing unit for more than 60 days after the date the
21 individual knew or should have known of the delinquency unless:

22 (A) the delinquent taxes and any penalties and
23 interest are being paid under an installment payment agreement
24 under Section 33.02; or

25 (B) a suit to collect the delinquent taxes is
26 deferred or abated under Section 33.06 or 33.065.

27 (b) A member of an appraisal district board of directors or

1 a chief appraiser commits an offense if the board member or chief
2 appraiser continues to hold office [~~or the chief appraiser remains~~
3 ~~employed~~] knowing that an individual related within the second
4 degree by consanguinity or affinity, as determined under Chapter
5 573, Government Code, to the board member or chief appraiser is
6 engaged in the business of appraising property for compensation for
7 use in proceedings under this title or of representing property
8 owners for compensation in proceedings under this title in the
9 appraisal district in which the member or chief appraiser serves
10 [~~or the chief appraiser is employed~~]. An offense under this
11 subsection is a Class B misdemeanor.

12 (d) An appraisal performed by a chief appraiser in a private
13 capacity or by an individual related within the second degree by
14 consanguinity or affinity, as determined under Chapter 573,
15 Government Code, to the chief appraiser may not be used as evidence
16 in a protest or challenge under Chapter 41 or an appeal under
17 Chapter 42 concerning property that is taxable in the appraisal
18 district in which the chief appraiser serves [~~is employed~~].

19 SECTION 3. Section 6.04(a), Tax Code, is amended to read as
20 follows:

21 (a) A majority of the appraisal district board of directors
22 constitutes a quorum. The chief appraiser is the chairman of the
23 board. At its first meeting each calendar year, the board shall
24 elect from its members a [~~chairman and a~~] secretary.

25 SECTION 4. Sections 6.05(b) and (c), Tax Code, are amended
26 to read as follows:

27 (b) The board of directors of an appraisal district may

1 contract with an appraisal office in another district [~~or with a~~
2 ~~taxing unit in the district~~] to perform the duties of the appraisal
3 office for the district.

4 (c) The chief appraiser is the chief administrator of the
5 appraisal office. The chief appraiser is elected at the general
6 election for state and county officers by the voters of the county
7 in which the appraisal district is established. The chief
8 appraiser serves a two-year term beginning on January 1 of each
9 odd-numbered year. To be eligible to serve as chief appraiser, an
10 individual must be a resident of the county and must have resided in
11 the county for at least one year preceding the date the individual
12 takes office [~~appointed by and serves at the pleasure of the~~
13 ~~appraisal district board of directors. If a taxing unit performs~~
14 ~~the duties of the appraisal office pursuant to a contract, the~~
15 ~~assessor for the unit is the chief appraiser~~].

16 SECTION 5. Sections 6.411(a) and (b), Tax Code, are amended
17 to read as follows:

18 (a) A member of an appraisal review board commits an offense
19 if the member communicates with the chief appraiser or an [~~another~~]
20 employee of the appraisal district for which the appraisal review
21 board is established in violation of Section 41.66(f).

22 (b) A chief appraiser or an [~~another~~] employee of an
23 appraisal district commits an offense if the chief appraiser or
24 [~~other~~] employee communicates with a member of the appraisal review
25 board established for the appraisal district in a circumstance in
26 which the appraisal review board member is prohibited by Section
27 41.66(f) from communicating with the chief appraiser or [~~other~~]

1 employee.

2 SECTION 6. Chapter 25, Tax Code, is amended by adding
3 Section 25.191 to read as follows:

4 Sec. 25.191. APPRAISED VALUE REPORT. (a) Not later than
5 the 60th day after the date the chief appraiser prepares and
6 certifies the appraisal roll to the assessor for each taxing unit
7 participating in the appraisal district under Section 26.01, the
8 chief appraiser shall deliver to the comptroller and make available
9 to the public a report that:

10 (1) shows the change in the total appraised values of
11 property in the appraisal district and in each district or region
12 established in each taxing unit participating in the appraisal
13 district since the preceding tax year; and

14 (2) provides an explanation of any factors having a
15 significant effect on the change in total appraised values of
16 property in the appraisal district and each district or region in
17 each taxing unit.

18 (b) The comptroller shall prescribe the form of the report
19 required under this section, including standards for identifying
20 the districts or regions in a taxing unit for which separate
21 appraised values and an explanation of the factors affecting those
22 values is required.

23 SECTION 7. Section 52.092(e), Election Code, is amended to
24 read as follows:

25 (e) County offices shall be listed in the following order:

26 (1) county judge;

27 (2) judge, county court at law;

- 1 (3) judge, county criminal court;
- 2 (4) judge, county probate court;
- 3 (5) county attorney;
- 4 (6) district clerk;
- 5 (7) district and county clerk;
- 6 (8) county clerk;
- 7 (9) sheriff;
- 8 (10) sheriff and tax assessor-collector;
- 9 (11) county tax assessor-collector;
- 10 (12) county treasurer;
- 11 (13) county school trustee (county with population of
- 12 3.3 million or more);
- 13 (14) county surveyor;
- 14 (15) inspector of hides and animals;
- 15 (16) chief appraiser.

16 SECTION 8. Section 87.041(a), Local Government Code, is
17 amended to read as follows:

18 (a) The commissioners court of a county may fill a vacancy
19 in the office of:

- 20 (1) county judge;
- 21 (2) county clerk;
- 22 (3) district and county clerk;
- 23 (4) sheriff;
- 24 (5) county attorney;
- 25 (6) county treasurer;
- 26 (7) county surveyor;
- 27 (8) inspector of hides and animals;

1 (9) county tax assessor-collector;

2 (10) justice of the peace; [~~or~~]

3 (11) constable; or

4 (12) chief appraiser.

5 SECTION 9. (a) The chief appraiser of an appraisal district
6 shall be elected as provided by Section 6.05(c), Tax Code, as
7 amended by this Act, beginning with the primary and general
8 elections conducted in 2006. A chief appraiser then elected takes
9 office as chief appraiser and as a member of the board of directors
10 of an appraisal district on January 1, 2007.

11 (b) The change in the manner of selection of a chief
12 appraiser made by this Act does not affect the selection of a chief
13 appraiser who serves before January 1, 2007.

14 (c) A person serving as chief appraiser on December 31,
15 2006, vacates the position on January 1, 2007, unless the person is
16 elected as chief appraiser for the term of that office that begins
17 on that date.

18 (d) As soon as practicable after the effective date of this
19 section, but not later than January 1, 2006, the comptroller shall
20 prescribe the form of appraised value report forms as provided by
21 Section 25.191, Tax Code, as added by this Act. A chief appraiser
22 shall deliver to the comptroller and make available to the public
23 the report required by Section 25.191, Tax Code, as added by this
24 Act, beginning with the 2006 tax year.

25 SECTION 10. (a) Except as provided by Subsection (b) of
26 this section, this Act takes effect January 1, 2007.

27 (b) This section and Sections 6 and 7 of this Act take effect

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1 November 1, 2005.