

By: Phillips

H.B. No. 3090

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the appraisal and assessment of property for ad valorem  
3 tax purposes and the collection of ad valorem taxes.

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

5 SECTION 1. Chapter 5, Tax Code, is amended by adding Section  
6 5.071 to read as follows:

7 Sec. 5.071. REGISTRY OF CERTIFIED SOFTWARE. (a) The  
8 comptroller shall maintain a registry listing software certified by  
9 the comptroller for use in the appraisal of property for tax  
10 purposes or the assessment or collection of taxes under this title.

11 (b) To be certified under this section, software must meet  
12 uniform standards prescribed by the comptroller.

13 (c) Each appraisal district, assessor, and collector shall  
14 use appropriate software listed in the registry in connection with  
15 the appraisal of property for tax purposes or the assessment or  
16 collection of taxes by the district, assessor, or collector.

17 (d) The comptroller shall adopt rules necessary to  
18 administer this section.

19 SECTION 2. Section 5.12(b), Tax Code, is amended to read as  
20 follows:

21 (b) At the written request of the governing bodies of a  
22 majority of the taxing units participating in an appraisal district  
23 [~~or of a majority of the taxing units entitled to vote on the~~  
24 ~~appointment of appraisal district directors], the comptroller~~

1 shall audit the performance of the appraisal district. The  
2 governing bodies may request a general audit of the performance of  
3 the appraisal district or may request an audit of only one or more  
4 particular duties, practices, functions, departments, or other  
5 appraisal district matters.

6 SECTION 3. Section 5.13(h), Tax Code, is amended to read as  
7 follows:

8 (h) At any time after the request for an audit is made, the  
9 comptroller may discontinue the audit in whole or in part if  
10 requested to do so by:

11 (1) the governing bodies of a majority of the taxing  
12 units participating in the district, if the audit was requested by a  
13 majority of those units; or

14 ~~(2) [the governing bodies of a majority of the taxing~~  
15 ~~units entitled to vote on the appointment of appraisal district~~  
16 ~~directors, if the audit was requested by a majority of those units,~~  
17 ~~or~~

18 ~~[(3)]~~ if the audit was requested under Section 5.12(c)  
19 ~~[of this code]~~, by the taxpayers who requested the audit.

20 SECTION 4. Section 6.02(c), Tax Code, is amended to read as  
21 follows:

22 (c) A taxing unit that has chosen to participate in a single  
23 appraisal district under Subsection (b) ~~[of this section]~~ may  
24 revoke that choice and, if permitted to do so by Subsection (b),  
25 choose to participate in a single appraisal district other than the  
26 one previously chosen. ~~[A taxing unit that has withdrawn from an~~  
27 ~~appraisal district under this subsection and chosen to participate~~

1 ~~in another single appraisal district may not under this subsection~~  
2 ~~withdraw from that district.]~~

3 SECTION 5. Section 6.03, Tax Code, is amended by amending  
4 Subsections (a), (b), (c), (k), (l), and (m) and adding Subsections  
5 (a-1), (a-2), and (l-1) to read as follows:

6 (a) The appraisal district is governed by a board of seven  
7 directors. Two directors are elected at the general election for  
8 state and county officers by the voters of the county for which the  
9 district is established, and five [~~Five~~] directors are appointed by  
10 the taxing units that participate in the district as provided by  
11 this section.

12 (a-1) If the county assessor-collector is not appointed to  
13 the board of directors, the county assessor-collector serves as a  
14 nonvoting director. The county assessor-collector is ineligible to  
15 serve if the board enters into a contract under Section 6.05(b) or  
16 if the commissioners court of the county enters into a contract  
17 under Section 6.24(b).

18 (a-2) To be eligible to serve on the board of directors, an  
19 individual, other than a county assessor-collector serving as a  
20 nonvoting director, must be a resident of the appraisal district  
21 and must have resided in the district for at least two years  
22 immediately preceding the date the individual takes office. To be  
23 eligible to be elected to the board, an individual must be a  
24 resident of the county for which the district is established. An  
25 individual who is otherwise eligible to serve on the board as a  
26 member appointed by the taxing units participating in the district  
27 is not ineligible because of membership on the governing body of a

1 taxing unit. An employee of a taxing unit that participates in the  
2 district is not eligible to serve on the board as a member appointed  
3 by the taxing units participating in the district unless the  
4 individual is also a member of the governing body or an elected  
5 official of a taxing unit that participates in the district.

6 (b) Members of the board of directors, other than a county  
7 assessor-collector serving as a nonvoting director, serve two-year  
8 terms. The terms of directors elected at a general election begin  
9 on January 1 of odd-numbered years. The terms of directors  
10 appointed by the taxing units begin [~~beginning~~] on January 1 of  
11 even-numbered years.

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

27 (k) The governing body of each taxing unit entitled to vote

1 shall determine its vote by resolution and submit it to the chief  
2 appraiser before December 15. The chief appraiser shall count the  
3 votes, declare the five candidates who receive the largest  
4 cumulative vote totals appointed [~~elected~~], and submit the results  
5 before December 31 to the governing body of each taxing unit in the  
6 district and to the candidates. For purposes of determining the  
7 number of votes received by the candidates, the candidate receiving  
8 the most votes of the conservation and reclamation districts is  
9 considered to have received all of the votes cast by conservation  
10 and reclamation districts and the other candidates are considered  
11 not to have received any votes of the conservation and reclamation  
12 districts. The chief appraiser shall resolve a tie vote by any  
13 method of chance.

14 (1) If a vacancy occurs in an appointive position on the  
15 board of directors, other than a vacancy in the position held by a  
16 county assessor-collector serving as a nonvoting director, each  
17 taxing unit that is entitled to vote by this section may nominate by  
18 resolution adopted by its governing body a candidate to fill the  
19 vacancy. The unit shall submit the name of its nominee to the chief  
20 appraiser within 45 days after notification from the board of  
21 directors of the existence of the vacancy, and the chief appraiser  
22 shall prepare and deliver to the board of directors within the next  
23 five days a list of the nominees. The board of directors shall  
24 appoint [~~elect~~] by majority vote of its members one of the nominees  
25 to fill the vacancy.

26 (1-1) If a vacancy occurs in an elective position on the  
27 board of directors, the board of directors shall appoint by

1 majority vote of its members a person to fill the vacancy. A person  
2 appointed to fill a vacancy in an elective position must have the  
3 qualifications required of a director elected at a general  
4 election.

5 (m) If a school district participates in an appraisal  
6 district in which the only property of the school district located  
7 in the appraisal district is property annexed to the school  
8 district under Subchapter C or G, Chapter 41, Education Code, an  
9 individual who does not meet the residency requirements of  
10 Subsection (a-2) [~~(a)~~] is eligible to be appointed to an appointive  
11 position on the board of directors of the appraisal district by the  
12 taxing units participating in the appraisal district if:

13 (1) the individual is a resident of the school  
14 district; and

15 (2) the individual is nominated as a candidate for the  
16 board of directors by the school district or, if the taxing units  
17 have adopted a change in the method of appointing board members that  
18 does not require a nomination, the school district appoints or  
19 participates in the appointment of the individual.

20 SECTION 6. Section 6.031, Tax Code, is amended to read as  
21 follows:

22 Sec. 6.031. CHANGES IN BOARD MEMBERSHIP [~~OR SELECTION~~].

23 (a) The board of directors of an appraisal district, by resolution  
24 adopted and delivered to each taxing unit participating in the  
25 district before May [~~August~~] 15, may increase the number of members  
26 on the board of directors of the district to not more than 13 or [~~7~~]  
27 change the method or procedure for appointing the members appointed

1 by the taxing units participating in the district, or both, unless  
2 the governing body of a taxing unit that is entitled to vote on the  
3 appointment of board members adopts a resolution opposing the  
4 change in the method or procedure for appointing those members~~[7]~~  
5 and files it with the board of directors before June ~~[September]~~ 1.  
6 If a change in the method or procedure for appointing those members  
7 is rejected, the board shall notify, in writing, each taxing unit  
8 participating in the district before June ~~[September]~~ 15.

9 (b) The taxing units participating in an appraisal district  
10 may increase the number of members on the board of directors of the  
11 district to not more than 13 or~~[7]~~ change the method or procedure  
12 for appointing the members appointed by the taxing units  
13 participating in the district, or both, if the governing bodies of  
14 three-fourths of the taxing units that are entitled to vote on the  
15 appointment of board members adopt resolutions providing for the  
16 change. However, a change under this subsection in the method or  
17 procedure for selecting members appointed by the taxing units  
18 participating in the district is not valid if it reduces the voting  
19 entitlement of one or more taxing units that do not adopt a  
20 resolution proposing it to less than a majority of the voting  
21 entitlement under Section 6.03 ~~[of this code]~~ or if it reduces the  
22 voting entitlement of any taxing unit that does not adopt a  
23 resolution proposing it to less than 50 percent of its voting  
24 entitlement under Section 6.03 ~~[of this code]~~ and if that taxing  
25 unit's allocation of the budget is not reduced to the same  
26 proportional percentage amount, or if it expands the types of  
27 taxing units that are entitled to vote on appointment of board

1 members.

2 (c) An official copy of a resolution under Subsection (b)  
3 ~~[this section]~~ must be filed with the chief appraiser of the  
4 appraisal district after May ~~[June]~~ 30 and before August ~~[October]~~  
5 1 ~~[of a year in which board members are appointed]~~ or the resolution  
6 is ineffective.

7 (d) Before August 15 ~~[October 5 of each year in which board~~  
8 ~~members are appointed]~~, the chief appraiser shall determine whether  
9 a sufficient number of eligible taxing units have filed valid  
10 resolutions proposing a change under Subsection (b) for the change  
11 to take effect. The chief appraiser shall notify each taxing unit  
12 participating in the district of each change that is adopted before  
13 August 30 ~~[October 10]~~. A change in the method or procedure for  
14 selecting members appointed by the taxing units participating in  
15 the district that is adopted takes effect on the date the chief  
16 appraiser notifies the taxing units of the change. An increase in  
17 the number of members of the board takes effect on January 1 of the  
18 first year after the date the chief appraiser notifies the taxing  
19 units of the increase.

20 (e) If the number of members of the board is increased under  
21 this section, at least one-half of the number of new members shall  
22 be elected to the board in the manner provided by Section 6.03. The  
23 board of directors by majority vote of its members may increase the  
24 number of members to be elected to more than the minimum number  
25 required by this subsection.

26 (f) A change in ~~[membership or]~~ selection of the board  
27 members appointed by the taxing units participating in the district



1 made as provided by this section remains in effect until changed in  
2 a manner provided by this section or rescinded by resolution of a  
3 majority of the governing bodies that are entitled to vote on  
4 appointment of board members under Section 6.03 [~~of this code~~].

5 (g) [~~(f)~~] A provision of Section 6.03 [~~of this code~~] that is  
6 subject to change under this section but is not expressly changed by  
7 resolution of a sufficient number of eligible taxing units remains  
8 in effect.

9 (h) [~~(g)~~] For purposes of this section, the conservation  
10 and reclamation districts in an appraisal district are considered  
11 to be entitled to vote on the appointment of appraisal district  
12 directors if:

13 (1) a conservation and reclamation district has filed  
14 a request to the chief appraiser to nominate and vote on directors  
15 in the current year as provided by Section 6.03(c); or

16 (2) conservation and reclamation districts were  
17 entitled to vote on the appointment of directors in the appraisal  
18 district in the most recent year in which directors were appointed  
19 under Section 6.03.

20 SECTION 7. Subchapter A, Chapter 6, Tax Code, is amended by  
21 adding Section 6.032 to read as follows:

22 Sec. 6.032. BALLOT PROCEDURES FOR ELECTED DIRECTORS; FILING  
23 FEE. (a) Except as provided by this section, Chapter 144, Election  
24 Code, applies to a candidate for an elective position on an  
25 appraisal district board of directors.

26 (b) An application for a place on the ballot must be filed  
27 with the county judge of the county for which the appraisal district

1 is established and be accompanied by either a filing fee of \$200 or  
2 a petition that contains at least 25 signatures of registered  
3 voters of the county.

4 (c) A candidate's name may appear on the ballot only as an  
5 independent candidate.

6 (d) A filing fee received under this section shall be  
7 deposited in the county treasury to the credit of the county general  
8 fund.

9 SECTION 8. Section 6.033, Tax Code, is amended to read as  
10 follows:

11 Sec. 6.033. RECALL OF APPOINTED DIRECTOR. (a) The  
12 governing body of a taxing unit may call for the recall of a member  
13 of the board of directors of an appraisal district appointed by the  
14 taxing units participating in the district under Section 6.03 [~~of~~  
15 ~~this code~~] for whom the unit cast any of its votes in the  
16 appointment of the appointive board members. The call must be in  
17 the form of a resolution, be filed with the chief appraiser of the  
18 appraisal district, and state that the unit is calling for the  
19 recall of the member. If a resolution calling for the recall of a  
20 board member is filed under this subsection, the chief appraiser,  
21 not later than the 10th day after the date of filing, shall deliver  
22 a written notice of the filing of the resolution and the date of its  
23 filing to the presiding officer of the governing body of each taxing  
24 unit entitled to vote in the appointment of board members.

25 (b) On or before the 30th day after the date on which a  
26 resolution calling for the recall of a member of the board appointed  
27 by the taxing units participating in the district is filed, the

1 governing body of a taxing unit that cast any of its votes in the  
2 appointment of the board for that member may vote to recall the  
3 member by resolution submitted to the chief appraiser. Each taxing  
4 unit is entitled to the same number of votes in the recall as it cast  
5 for that member in the member's appointment to [~~of~~] the board. The  
6 governing body of the taxing unit calling for the recall may cast  
7 its votes in favor of the recall in the same resolution in which it  
8 called for the recall.

9 (c) Not later than the 10th day after the last day provided  
10 by this section for voting in favor of the recall, the chief  
11 appraiser shall count the votes cast in favor of the recall. If the  
12 number of votes in favor of the recall equals or exceeds a majority  
13 of the votes cast for the member in the member's appointment to [~~of~~]  
14 the board, the member is recalled and ceases to be a member of the  
15 board. The chief appraiser shall immediately notify in writing the  
16 presiding officer of the appraisal district board of directors and  
17 of the governing body of each taxing unit that voted in the recall  
18 election of the outcome of the recall election. If the presiding  
19 officer of the appraisal district board of directors is the member  
20 whose recall was voted on, the chief appraiser shall also notify the  
21 secretary of the appraisal district board of directors of the  
22 outcome of the recall election.

23 (d) If a vacancy occurs on the board of directors after the  
24 recall of a member of the board under this section, the taxing units  
25 that were entitled to vote in the recall election shall appoint a  
26 new board member to the vacancy. Each taxing unit is entitled to  
27 the same number of votes as it originally cast to appoint the

1 recalled board member. Each taxing unit entitled to vote may  
2 nominate one candidate by resolution adopted by its governing body.  
3 The presiding officer of the governing body of the unit shall submit  
4 the name of the unit's nominee to the chief appraiser on or before  
5 the 30th day after the date it receives notification from the chief  
6 appraiser of the result of the recall election. On or before the  
7 15th day after the last day provided for a nomination to be  
8 submitted, the chief appraiser shall prepare a ballot, listing the  
9 candidates nominated alphabetically according to each candidate's  
10 surname, and shall deliver a copy of the ballot to the presiding  
11 officer of the governing body of each taxing unit that is entitled  
12 to vote. On or before the 15th day after the date on which a taxing  
13 unit's ballot is delivered, the governing body of the taxing unit  
14 shall determine its vote by resolution and submit it to the chief  
15 appraiser. On or before the 15th day after the last day on which a  
16 taxing unit may vote, the chief appraiser shall count the votes,  
17 declare the candidate who received the largest vote total  
18 appointed, and submit the results to the presiding officer of the  
19 governing body of the appraisal district and of each taxing unit in  
20 the district and to the candidates. The chief appraiser shall  
21 resolve a tie vote by any method of chance.

22 (e) If the members appointed by the taxing units  
23 participating in the district to the board of directors of an  
24 appraisal district are ~~is~~ appointed by a method or procedure  
25 adopted under Section 6.031 ~~[of this code]~~, the governing bodies of  
26 the taxing units that voted for or otherwise participated in the  
27 appointment of a member of the board may recall that member and

1 appoint a new member to the vacancy by any method adopted by  
2 resolution of a majority of those governing bodies. If the  
3 appointment was by election by the taxing units participating in  
4 the district, the method of recall and of appointing a new member to  
5 the vacancy is not valid unless it provides that each taxing unit is  
6 entitled to the same number of votes in the recall and in the  
7 appointment to fill the vacancy as the unit [~~it~~] originally cast for  
8 the member being recalled.

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

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

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

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

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

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

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

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

20           SECTION 10. Section 6.036(a), Tax Code, is amended to read  
21 as follows:

22           (a) An individual is not eligible to be a candidate for the  
23 office of appraisal district director [~~appointed to~~] or to serve on  
24 the board of directors of an appraisal district if the individual or  
25 a business entity in which the individual has a substantial  
26 interest is a party to a contract with:

27           (1) the appraisal district; or

1           (2) a taxing unit that participates in the appraisal  
2 district, if the contract relates to the performance of an activity  
3 governed by this title.

4           SECTION 11. The heading to Section 6.05, Tax Code, is  
5 amended to read as follows:

6           Sec. 6.05. APPRAISAL OFFICE; CHIEF APPRAISER.

7           SECTION 12. Section 6.05, Tax Code, is amended by amending  
8 Subsections (b) and (c) and adding Subsections (c-1) and (j) to read  
9 as follows:

10           (b) The board of directors of an appraisal district may  
11 contract with an appraisal office in another district [~~or with a~~  
12 ~~taxing unit in the district~~] to perform the duties of the appraisal  
13 office for the district.

14           (c) The chief appraiser is the chief administrator of the  
15 appraisal office. The chief appraiser is elected at the general  
16 election for state and county officers by the voters of the county  
17 for which the appraisal district is established. The chief  
18 appraiser serves a two-year term beginning on January 1 of each  
19 odd-numbered year. To be eligible to be a candidate for or to serve  
20 as chief appraiser, an individual must be a registered voter of the  
21 county [~~appointed by and serves at the pleasure of the appraisal~~  
22 ~~district board of directors. If a taxing unit performs the duties~~  
23 ~~of the appraisal office pursuant to a contract, the assessor for the~~  
24 ~~unit is the chief appraiser~~].

25           (c-1) Section 6.032 applies to a candidate for the office of  
26 chief appraiser of an appraisal district in the same manner as that  
27 section applies to a candidate for an elective position on an

1 appraisal district board of directors.

2 (j) If a vacancy occurs in the office of chief appraiser,  
3 the county judge of the county for which the appraisal district is  
4 established shall appoint a qualified person to fill the vacancy. A  
5 person appointed to fill a vacancy serves for the remainder of the  
6 unexpired term.

7 SECTION 13. Section 6.051(b), Tax Code, is amended to read  
8 as follows:

9 (b) The acquisition or conveyance of real property or the  
10 construction or renovation of a building or other improvement by an  
11 appraisal district must be approved by the governing bodies of  
12 three-fourths of the taxing units that participate in the district  
13 [~~entitled to vote on the appointment of board members~~]. The board  
14 of directors by resolution may propose a property transaction or  
15 other action for which this subsection requires approval of the  
16 taxing units. The chief appraiser shall notify the presiding  
17 officer of each governing body entitled to vote on the approval of  
18 the proposal by delivering a copy of the board's resolution,  
19 together with information showing the costs of other available  
20 alternatives to the proposal. On or before the 30th day after the  
21 date the presiding officer receives notice of the proposal, the  
22 governing body of a taxing unit by resolution may approve or  
23 disapprove the proposal. If a governing body fails to act on or  
24 before that 30th day or fails to file its resolution with the chief  
25 appraiser on or before the 10th day after that 30th day, the  
26 proposal is treated as if it were disapproved by the governing body.

27 SECTION 14. Sections 6.411(a) and (b), Tax Code, are



1 amended to read as follows:

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

6 (b) A chief appraiser or an [~~another~~] employee of an  
7 appraisal district commits an offense if the chief appraiser or  
8 [~~other~~] employee communicates with a member of the appraisal review  
9 board established for the appraisal district in a circumstance in  
10 which the appraisal review board member is prohibited by Section  
11 41.66(f) from communicating with the chief appraiser or [~~other~~]  
12 employee.

13 SECTION 15. Section 6.42, Tax Code, is amended by adding  
14 Subsection (d) to read as follows:

15 (d) In an appraisal district established for a county with a  
16 population of 50,000 or more the board may not own, lease, rent,  
17 occupy, or otherwise maintain administrative office space in the  
18 appraisal office or a branch appraisal office.

19 SECTION 16. Section 23.0101, Tax Code, is amended to read as  
20 follows:

21 Sec. 23.0101. CONSIDERATION OF ALTERNATE APPRAISAL  
22 METHODS. In determining the market value of property, the chief  
23 appraiser shall consider the cost, income, and market data  
24 comparison methods of appraisal and use the most appropriate method  
25 based on the individual characteristics of the property.

26 SECTION 17. Section 25.195, Tax Code, is amended by adding  
27 Subsections (f), (g), (h), and (i) to read as follows:

1       (f) If a property owner or the owner's designated agent  
2 requests to inspect and copy appraisal records under Subsection (a)  
3 or if at any time the owner or agent requests information relating  
4 to sales of property similar to the property owner's property that  
5 were used in the appraisal of the property owner's property, the  
6 chief appraiser shall provide the owner with information relating  
7 to not fewer than three sales of similar property used in the  
8 appraisal of the property of the owner.

9       (g) If the owner or agent makes a request under Subsection  
10 (a) and fewer than three sales of similar property were used in the  
11 appraisal of the property or the appraisal was made without using  
12 information relating to sales of similar property, the chief  
13 appraiser shall provide the owner or agent with a statement to that  
14 effect that includes as appropriate:

15             (1) information relating to each sale of similar  
16 property that was used in the appraisal; or

17             (2) an explanation of the method other than the  
18 comparable sales method used to appraise the property.

19       (h) If the owner or agent makes a request under Subsection  
20 (a) in preparation for an appraisal review board hearing under  
21 Chapter 41, the chief appraiser shall provide the owner or agent  
22 with the information required by Subsection (f) or (g) not later  
23 than the seventh day before the date scheduled for the hearing.

24       (i) For purposes of this section, the information provided  
25 to a property owner or the property owner's designated agent  
26 relating to a sale of property must include at least a general  
27 description of the property, its location, and the sales price or

1 other consideration for the sale.

2 SECTION 18. Section 43.01, Tax Code, is amended to read as  
3 follows:

4 Sec. 43.01. AUTHORITY TO BRING SUIT. (a) A taxing unit may  
5 sue the appraisal district that appraises property for the unit to  
6 compel the appraisal district to comply with the provisions of this  
7 title, rules of the comptroller, or other applicable law.

8 (b) A person may sue an appraisal district or appraisal  
9 review board to compel the appraisal district or appraisal review  
10 board to comply with the provisions of this title, rules of the  
11 comptroller, or other applicable law if the failure to comply  
12 causes or will cause substantial economic harm to or denial of a  
13 statutory or constitutional right of that person. A person  
14 bringing an action under this subsection must pay \$250 into the  
15 registry of the court. The court shall distribute that amount to  
16 the prevailing party on entry of final judgment in the action.

17 (c) If the party bringing an action under this section  
18 prevails on the merits, the court shall enter an order compelling  
19 the appraisal district or appraisal review board to comply with the  
20 applicable law and ordering that the prevailing party recover its  
21 court costs and reasonable attorney's fees.

22 (d) This section applies only to a matter that may not be the  
23 subject of a motion under Section 25.25(c) or (d) or a protest or  
24 challenge under Chapter 41.

25 SECTION 19. Section 52.092, Election Code, is amended by  
26 adding Subsection (k) to read as follows:

27 (k) The secretary of state shall prescribe procedures for

1 listing the offices of appraisal district director and chief  
2 appraiser of an appraisal district on the ballot.

3 SECTION 20. Sections 6.034 and 6.10, Tax Code, are  
4 repealed.

5 SECTION 21. (a) The appropriate number of appraisal  
6 district directors holding elective positions shall be elected in  
7 each appraisal district as provided by Section 6.03, Tax Code, as  
8 amended by this Act, and Section 6.032, Tax Code, as added by this  
9 Act, beginning with the general election for state and county  
10 officers conducted in 2008. Members then elected take office  
11 January 1, 2009.

12 (b) The chief appraiser of an appraisal district shall be  
13 elected as provided by Section 6.05(c), Tax Code, as amended by this  
14 Act, beginning with the general election for state and county  
15 officers conducted in 2008. A chief appraiser then elected takes  
16 office January 1, 2009.

17 SECTION 22. (a) The change in law made by this Act does not  
18 affect the selection of appraisal district directors or a chief  
19 appraiser serving before January 1, 2009.

20 (b) The term of an appraisal district director serving on  
21 December 31, 2008, expires on January 1, 2009.

22 (c) A person serving as chief appraiser on December 31,  
23 2008, vacates the position on January 1, 2009, unless the person is  
24 elected as chief appraiser for the term of that office that begins  
25 on January 1, 2009.

26 SECTION 23. (a) As soon as practicable after the effective  
27 date of this Act, the comptroller shall adopt the rules required by

1 Section 5.071, Tax Code, as added by this Act. In the initial  
2 rules, the comptroller shall adopt a schedule for appraisal  
3 districts, assessors, and collectors to which that section applies  
4 to replace software that the appraisal districts, assessors, or  
5 collectors are using on the effective date of this Act with  
6 appropriate software listed in the registry established under that  
7 section.

8 (b) Notwithstanding Section 5.071, Tax Code, as added by  
9 this Act, an appraisal district, assessor, or collector may  
10 continue to use software in the appraisal of property for ad valorem  
11 tax purposes or in the assessment or collection of ad valorem taxes  
12 that the appraisal district, assessor, or collector is using on the  
13 effective date of this Act until the software must be replaced in  
14 accordance with the schedule adopted under Subsection (a) of this  
15 section.

16 SECTION 24. (a) Except as provided by Subsection (b) of  
17 this section, this Act takes effect January 1, 2009.

18 (b) This section and Sections 19, 21, 22, and 23 of this Act  
19 take effect September 1, 2007.