

BILL ANALYSIS

H.B. 1229
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

In addition to their grievances with the appraisal system in general, taxpayers are frustrated that members of the appraisal review board are appointed by the same entities that increase their taxes. Many taxpayers request a review of their appraisal only to receive the same value. Appraisal review boards are not accountable to the public, so they may not always act in the best interest of the taxpayer.

H.B. 1229 transfers the authority for appointing and removing members of an appraisal review board from the appraisal district board of directors to the county judge of the county in which the appraisal district is established.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1229 amends the Tax Code to establish that members of an appraisal review board are appointed by the county judge of the county in which the appraisal district is established, rather than by resolution of a majority of the appraisal district board of directors; that a member of the appraisal review board may be removed by that county judge, rather than by a majority vote of the appraisal district board of directors; and that the county judge, rather than the appraisal district board of directors, in making the initial or subsequent appointments to the appraisal review board, designates those members who serve terms of one year in order to establish staggered terms. The bill provides that the term of an appraisal review board member serving on December 31, 2009, expires on January 1, 2010.

EFFECTIVE DATE

January 1, 2010.