

BILL ANALYSIS

Senate Research Center
81R14350 JD-D

H.B. 3611
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The quality and qualifications of appraisal review board (ARB) members vary around the state. Current law requires ARB members to complete an ARB training course authorized by the comptroller of public accounts (comptroller). ARB members are also required to complete at least two hours of open government training, consisting of a one-hour educational course on open meetings laws and a one-hour educational course on public information laws. However, there is currently no requirement for ARB members to be knowledgeable about real estate or property taxation prior to their service on an ARB. In less populated areas, it can be difficult to find well-qualified individuals with experience in property valuation. Allowing adjoining ARBs to consolidate means a greater talent pool for ARB membership will be available in those areas.

H.B. 3611 authorizes the boards of directors in two or more adjoining appraisal districts to consolidate their ARBs by interlocal contract.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 6.41, Tax Code, by adding Subsections (g) and (h), as follows:

(g) Provides that Subsection (a) (relating to providing that the appraisal review board is established for each appraisal district) does not preclude the boards of directors of two or more adjoining appraisal districts from providing for the operation of a consolidated appraisal review board by interlocal contract.

(h) Provides that when adjoining appraisal districts by interlocal contract have provided for the operation of a consolidated appraisal review board:

(1) a reference in this or another section of this code to the appraisal district means the adjoining appraisal districts;

(2) a reference in this or another section of this code to the appraisal district board of directors means the boards of directors of the adjoining appraisal districts;

(3) a provision of this code that applies to an appraisal review board also applies to the consolidated appraisal review board; and

(4) requires that a reference in this code to the appraisal review board be construed to also refer to the consolidated appraisal review board.

SECTION 2. Provides that this Act is contingent upon approval by the voters of the constitutional amendment authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations. Makes application of this Act prospective.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: January 1, 2010.