

By: Howard of Fort Bend

H.B. No. 896

A BILL TO BE ENTITLED

AN ACT

relating to auxiliary members of an appraisal review board.

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

SECTION 1. Subchapter C, Chapter 6, Tax Code, is amended by adding Section 6.414 to read as follows:

Sec. 6.414. AUXILIARY APPRAISAL REVIEW BOARD MEMBERS IN CERTAIN COUNTIES. (a) This section applies only to an appraisal district established in a county with a population of 3.3 million or more.

(b) The board of directors of an appraisal district by resolution of a majority of the members may provide for a number of auxiliary appraisal review board members that the board considers appropriate to hear taxpayer protests before the appraisal review board and to assist the board in performing its duties.

(c) An auxiliary board member is appointed in the same manner and for the same term as an appraisal review board member under Section 6.41 and is subject to the same eligibility requirements and restrictions as a board member under Sections 6.41, 6.411, 6.412, and 6.413.

(d) An auxiliary board member may attend meetings of the appraisal review board but may not vote in a determination made by the board or serve as chairman or secretary of the board. An auxiliary board member is not included in determining what constitutes a quorum of the board or whether a quorum is present at

1 any meeting of the board.

2 (e) An auxiliary board member may hear taxpayer protests  
3 before the appraisal review board. If one or more auxiliary board  
4 members sit on a panel established under Section 41.45 to conduct a  
5 protest hearing, the number of regular appraisal review board  
6 members required by that section to constitute the panel is reduced  
7 by the number of auxiliary board members sitting. An auxiliary  
8 board member sitting on a panel is considered a regular board member  
9 for all purposes related to the conduct of the hearing.

10 (f) An auxiliary board member is entitled to make a  
11 recommendation to the appraisal review board regarding a protest  
12 heard by the member but is not entitled to vote on the determination  
13 of the protest by the board.

14 (g) An auxiliary board member is entitled to compensation as  
15 provided by the appraisal district budget and is not entitled to a  
16 per diem or reimbursement of expenses under Section 6.42(c).

17 (h) Except as provided by this section, in this title,  
18 "appraisal review board member" includes an auxiliary appraisal  
19 review board member.

20 SECTION 2. Section 6.412(f), Tax Code, is amended to read  
21 as follows:

22 (f) In this section, a reference to an auxiliary board  
23 member includes ~~means~~ an appraisal review board auxiliary member  
24 appointed under Section 6.411, as that law existed before January  
25 1, 2002.

26 SECTION 3. Section 6.414, Tax Code, as added by this Act,  
27 applies only to the appointment of an auxiliary member of an

1 appraisal review board for a term beginning on or after January 1,  
2 2012.

3 SECTION 4. This Act takes effect immediately if it receives  
4 a vote of two-thirds of all the members elected to each house, as  
5 provided by Section 39, Article III, Texas Constitution. If this  
6 Act does not receive the vote necessary for immediate effect, this  
7 Act takes effect September 1, 2011.