

1-1 By: Howard of Fort Bend (Senate Sponsor - Patrick) H.B. No. 896
1-2 (In the Senate - Received from the House April 26, 2011;
1-3 April 29, 2011, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 21, 2011, reported favorably by
1-5 the following vote: Yeas 3, Nays 0; May 21, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to auxiliary members of an appraisal review board.

1-9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-10 SECTION 1. Subchapter C, Chapter 6, Tax Code, is amended by
1-11 adding Section 6.414 to read as follows:

1-12 Sec. 6.414. AUXILIARY APPRAISAL REVIEW BOARD MEMBERS. (a)
1-13 The board of directors of an appraisal district by resolution of a
1-14 majority of the members may provide for a number of auxiliary
1-15 appraisal review board members that the board considers appropriate
1-16 to hear taxpayer protests before the appraisal review board and to
1-17 assist the board in performing its duties.

1-18 (b) An auxiliary board member is appointed in the same
1-19 manner and for the same term as an appraisal review board member
1-20 under Section 6.41 and is subject to the same eligibility
1-21 requirements and restrictions as a board member under Sections
1-22 6.41, 6.411, 6.412, and 6.413.

1-23 (c) An auxiliary board member may attend meetings of the
1-24 appraisal review board but may not vote in a determination made by
1-25 the board or serve as chairman or secretary of the board. An
1-26 auxiliary board member is not included in determining what
1-27 constitutes a quorum of the board or whether a quorum is present at
1-28 any meeting of the board.

1-29 (d) An auxiliary board member may hear taxpayer protests
1-30 before the appraisal review board. If one or more auxiliary board
1-31 members sit on a panel established under Section 41.45 to conduct a
1-32 protest hearing, the number of regular appraisal review board
1-33 members required by that section to constitute the panel is reduced
1-34 by the number of auxiliary board members sitting. An auxiliary
1-35 board member sitting on a panel is considered a regular board member
1-36 for all purposes related to the conduct of the hearing.

1-37 (e) An auxiliary board member is entitled to make a
1-38 recommendation to the appraisal review board regarding a protest
1-39 heard by the member but is not entitled to vote on the determination
1-40 of the protest by the board.

1-41 (f) An auxiliary board member is entitled to compensation as
1-42 provided by the appraisal district budget and is not entitled to a
1-43 per diem or reimbursement of expenses under Section 6.42(c).

1-44 (g) Except as provided by this section, in this title,
1-45 "appraisal review board member" includes an auxiliary appraisal
1-46 review board member.

1-47 SECTION 2. Section 6.412(f), Tax Code, is amended to read
1-48 as follows:

1-49 (f) In this section, a reference to an auxiliary board
1-50 member includes ~~means~~ an appraisal review board auxiliary member
1-51 appointed under Section 6.411, as that law existed before January
1-52 1, 2002.

1-53 SECTION 3. Section 6.414, Tax Code, as added by this Act,
1-54 applies only to the appointment of an auxiliary member of an
1-55 appraisal review board for a term beginning on or after January 1,
1-56 2012.

1-57 SECTION 4. This Act takes effect immediately if it receives
1-58 a vote of two-thirds of all the members elected to each house, as
1-59 provided by Section 39, Article III, Texas Constitution. If this
1-60 Act does not receive the vote necessary for immediate effect, this
1-61 Act takes effect September 1, 2011.

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