

BILL ANALYSIS

Senate Research Center
83R11537 DDT-F

H.B. 3438
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, in counties with a population of greater than 100,000, a person who has appeared before an appraisal review board (ARB) for compensation, may never serve on the ARB.

However, people who have been members of an appraisal district or taxing units are only barred from serving on an ARB until the fourth anniversary of the date when the member stops serving in that capacity.

H.B. 3438 will only make a person ineligible to serve on an ARB if the person appeared before the ARB for compensation during the two-year period preceding the date the person is appointed. This bill seeks to help taxpayers by making former property tax and real estate professionals with a working knowledge of the Texas Property Tax Code eligible to serve on an appraisal review board once a suitable period of time following any appearance before the board for compensation has elapsed.

H.B. 3438 amends current law relating to the eligibility of a person to serve on the appraisal review board of an appraisal district.

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 6.412(d), Tax Code, as follows:

(d) Provides that a person is ineligible to serve on the appraisal review board of an appraisal district established for a county having a population of more than 100,000:

- (1) Makes a nonsubstantive change;
- (2) Makes no change to this subdivision; or
- (3) if the person appeared before the appraisal review board for compensation during the two-year period preceding the date the person is appointed, rather than if the person has ever appeared before the appraisal review board for compensation.

SECTION 2. Effective date: September 1, 2013.