

BILL ANALYSIS

H.B. 3440
By: Otto
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that current training requirements are insufficient for appraisal review board members and that some board members are rendering judgments with very limited knowledge of state property law or the comptroller of public accounts' Appraisal Review Board Manual. H.B. 3440 seeks to ensure that board members are well acquainted with the hearing procedures and valuation techniques needed to conduct an efficient and fair hearing.

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. 3440 amends the Tax Code to prohibit a member of an appraisal review board from participating in a hearing conducted by the board or performing any other action authorized or required by law to be performed by a member of an appraisal review board until the member has submitted to the chief appraiser of the appraisal district for which the board is established an affidavit signed by the member stating that the member has read, understands, and will abide by the current version of the comptroller of public accounts' Appraisal Review Board Manual and any local procedural rules adopted to govern the hearings or actions of the appraisal review board to which the member has been appointed.

H.B. 3440 applies only to a member of an appraisal review board who is appointed for a term beginning on or after January 1, 2014.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.