

BILL ANALYSIS

Senate Research Center

S.B. 359
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Intergovernmental Relations
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Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Section 6.03 (Board of Directors), Chapter 6 (Local Administration), Tax Code, stipulates that the tax appraisal boards of Texas counties include representation from incorporated cities and towns, school districts, and conservation/reclamation districts, if applicable. No provision exists to ensure that the taxing authority of community colleges is represented on county appraisal boards.

Del Mar College in Nueces County is one of the largest taxing entities for most county residents. However, the Tax Code makes no provision to ensure that Del Mar College has input in decisions regarding tax assessments and collections.

Appraisal boards may include as many as 13 members. Currently, the Nueces County Tax Appraisal Board has eight members.

S.B. 359 amends current law relating to the selection of certain members of the board of directors 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 Sections 6.03(c) and (e), Tax Code, as follows:

(c) Adds junior college districts to the list of certain entities whose governing bodies appoint, by vote, the members of the board of directors of the appraisal district.

(e) Requires the chief appraiser to deliver written notice of the number of votes to which each taxing unit is entitled to certain persons, including to the presiding officer of the governing body of each junior college district participating in the district and to the president, chancellor, or other chief executive officer of those junior college districts, in addition to certain other entities.

SECTION 2. Amends Section 6.031, Tax Code, by adding Subsection (b-1), as follows:

(b-1) Requires the board of directors of an appraisal district by resolution, if the appraisal district increases the number of members on the board of directors of the appraisal district or changes the method or procedure for appointing the members as provided by this section, to provide for the junior college districts that participate in the appraisal district to collectively participate in the selection of directors in the same manner as the school district that imposes the lowest total dollar amount of property taxes in the appraisal district among all of the school districts with representation in the appraisal district. Provides that a resolution adopted under this section is not subject to rejection by a resolution opposing the change filed with the board of directors of the appraisal district by a taxing unit under Subsection (a) (relating to authorizing a taxing unit to increase the number of members on the board of directors of an appraisal district to not more than 13,

change method or procedure for appointing the members, or both, under certain circumstances).

SECTION 3. Provides that the change in law made by this Act applies only to the selection of appraisal district directors for terms beginning on or after January 1, 2014, and does not affect the selection of appraisal district directors for terms beginning before that date.

SECTION 4. Effective date: upon passage or September 1, 2013.