

BILL ANALYSIS

C.S.S.B. 359
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Current law provides for representation of incorporated cities and towns, school districts, and conservation and reclamation districts, if applicable, on the boards of directors for the appraisal districts in which they participate. Interested parties note, however, that the law makes no express provision for the representation of junior college districts on such appraisal district boards and cite Del Mar College in Nueces County as an example of an under-represented junior college with regard to the county's appraisal board. C.S.S.B. 359 seeks to address this issue as it relates to the selection of certain members of the board of directors of an appraisal district.

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

C.S.S.B. 359 amends the Tax Code to include the governing bodies of junior college districts among the taxing units participating in an appraisal district that are entitled to vote for the appointment of members to the appraisal district's board of directors. The bill requires a chief appraiser, after calculating the number of votes to which each eligible taxing unit is entitled, to deliver to the presiding officer of the governing body of each junior college district participating in the appraisal district and to the president, chancellor, or other chief executive officer of those junior college districts written notice of the number of votes to which the junior college district is entitled.

C.S.S.B. 359 requires the board of directors of an appraisal district by resolution, if the appraisal district increases the number of members on the district's board of directors or changes the method or procedure for appointing the members, 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 that participate in the appraisal district. The bill exempts such a resolution from being subject to rejection by a resolution opposing the change filed with the board of directors by a taxing unit participating in the district.

C.S.S.B. 359 establishes that its provisions apply only to the selection of appraisal district directors for terms beginning on or after January 1, 2014.

EFFECTIVE DATE

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

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.S.B. 359 may differ from the engrossed version in minor or nonsubstantive ways, the

following comparison is organized and highlighted in a manner that indicates the substantial differences between the engrossed and committee substitute versions of the bill.

SENATE ENGROSSED

SECTION 1. Subsections (c) and (e), Section 6.03, Tax Code, are amended.

No equivalent provision.

SECTION 2. 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. The change in law made by this Act does not affect the selection of appraisal district directors for terms beginning before that date.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Same as engrossed version.

SECTION 2. Section 6.031, Tax Code, is amended by adding Subsection (b-1) to read as follows:

(b-1) If an appraisal district increases the number of members on the board of directors of the district or changes the method or procedure for appointing the members as provided by this section, the board of directors by resolution shall 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 that participate in the appraisal district. A resolution adopted under this section is not subject to rejection by a resolution opposing the change filed with the board of directors by a taxing unit under Subsection (a).

SECTION 3. Same as engrossed version.

SECTION 4. Same as engrossed version.