

## **BILL ANALYSIS**

Senate Research Center  
83R1570 DDT-D

S.B. 359  
By: Hinojosa  
Intergovernmental Relations  
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As Filed

### **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.

As proposed, 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. 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 3. Effective date: upon passage or September 1, 2013.