

By: Villarreal, Workman, King of Parker

H.B. No. 585

Substitute the following for H.B. No. 585:

By: Hilderbran

C.S.H.B. No. 585

A BILL TO BE ENTITLED

AN ACT

relating to ad valorem taxation; creating an offense.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 5.041, Tax Code, is amended by adding Subsection (b-1) and amending Subsections (e-2) and (f) to read as follows:

(b-1) At the conclusion of a course established under Subsection (a), each member of an appraisal review board in attendance shall complete a statement, on a form prescribed by the comptroller, indicating that the member will comply with the requirements of this title in conducting hearings.

(e-2) During [As soon as practicable after the beginning of] the second year of an appraisal review board member's term of office, the member must successfully complete the course established under Subsection (e-1). At the conclusion of the course, the member must complete a statement described by Subsection (b-1). A person may not participate in a hearing conducted by the board, vote on a determination of a protest, or be reappointed to an additional term on the board until the person has completed [who fails to timely complete] the course established under Subsection (e-1) and has received a certificate of course completion [may not be reappointed to an additional term on the appraisal review board]. If the person is reappointed to an additional term on the appraisal review board, the person must

1 successfully complete the course established under Subsection
2 (e-1) and comply with the other requirements of this subsection in
3 each year the member continues to serve.

4 (f) The comptroller may not advise a property owner, a
5 property owner's agent, or the chief appraiser or another employee
6 of an appraisal district [~~or an appraisal review board~~] on a matter
7 that the comptroller knows is the subject of a protest to the
8 appraisal review board. The comptroller may provide advice to an
9 appraisal review board member as authorized by Subsection (a)(4) of
10 this section or Section 5.103 and may communicate with the chairman
11 of an appraisal review board or a taxpayer liaison officer
12 concerning a complaint filed under Section 6.052.

13 SECTION 2. Chapter 5, Tax Code, is amended by adding Section
14 5.103 to read as follows:

15 Sec. 5.103. APPRAISAL REVIEW BOARD OVERSIGHT. (a) The
16 comptroller shall prepare model hearing procedures for appraisal
17 review boards.

18 (b) The model hearing procedures shall address:

19 (1) the statutory duties of an appraisal review board;

20 (2) the process for conducting a hearing;

21 (3) the scheduling of hearings;

22 (4) the postponement of hearings;

23 (5) the notices required under this title;

24 (6) the determination of good cause under Section
25 41.44(b);

26 (7) the determination of good cause under Sections
27 41.45(e) and (e-1);

1 (8) a party's right to offer evidence and argument;

2 (9) a party's right to examine or cross-examine
3 witnesses or other parties;

4 (10) a party's right to appear by an agent;

5 (11) the prohibition of an appraisal review board's
6 consideration of information not provided at a hearing;

7 (12) ex parte and other prohibited communications;

8 (13) the exclusion of evidence at a hearing as
9 required by Section 41.67(d);

10 (14) the postponement of a hearing as required by
11 Section 41.66(h);

12 (15) conflicts of interest;

13 (16) the process for the administration of
14 applications for membership on an appraisal review board; and

15 (17) any other matter related to fair and efficient
16 appraisal review board hearings.

17 (c) The comptroller may:

18 (1) categorize appraisal districts based on the size
19 of the district, the number of protests filed in the district, or
20 similar characteristics; and

21 (2) develop different model hearing procedures for
22 different categories of districts.

23 (d) An appraisal review board shall follow the model hearing
24 procedures prepared by the comptroller when establishing its
25 procedures for hearings as required by Section 41.66(a).

26 (e) The comptroller shall prescribe the contents of a survey
27 form for the purpose of providing the public a reasonable

1 opportunity to offer comments and suggestions concerning the
2 appraisal review board established for an appraisal district. The
3 survey form must permit a person to offer comments and suggestions
4 concerning the matters listed in Subsection (b) or any other matter
5 related to the fairness and efficiency of the appraisal review
6 board. The survey form, together with instructions for completing
7 the form and submitting the form, shall be provided to each property
8 owner at or before each hearing on a protest conducted by an
9 appraisal review board. The appraisal office may provide clerical
10 assistance to the comptroller for purposes of the implementation of
11 this subsection, including assistance in providing and receiving
12 the survey form. The comptroller, or an appraisal office providing
13 clerical assistance to the comptroller, may provide for the
14 provision and submission of survey forms electronically.

15 (f) The comptroller shall issue an annual report
16 summarizing the survey forms submitted by property owners
17 concerning each appraisal review board. The report may not
18 disclose the identity of a person who submits a survey form.

19 SECTION 3. Section 6.052, Tax Code, is amended by amending
20 Subsections (a), (b), (c), and (e) and adding Subsection (f) to read
21 as follows:

22 (a) The board of directors for an appraisal district created
23 for a county with a population of more than 120,000 [~~125,000~~] shall
24 appoint a taxpayer liaison officer who shall serve at the pleasure
25 of the board. The taxpayer liaison officer shall administer the
26 public access functions required by Sections 6.04(d), (e), and (f),
27 and is responsible for resolving disputes not involving matters

1 that may be protested under Section 41.41. In addition, the
2 taxpayer liaison officer is responsible for receiving, and
3 compiling a list of, comments and suggestions filed by the chief
4 appraiser, a property owner, or a property owner's agent concerning
5 the matters listed in Section 5.103(b) or any other matter related
6 to the fairness and efficiency of the appraisal review board
7 established for the appraisal district. The taxpayer liaison
8 officer shall forward to the comptroller comments and suggestions
9 filed under this subsection in the form and manner prescribed by the
10 comptroller.

11 (b) The taxpayer liaison officer shall [~~may~~] provide to the
12 public information and materials designed to assist property owners
13 in understanding the appraisal process, protest procedures, the
14 procedure for filing comments and suggestions under Subsection (a)
15 of this section or a complaint under Section 6.04(g), and other
16 [~~related~~] matters. Information concerning the process for
17 submitting comments and suggestions to the comptroller concerning
18 an appraisal review board shall be provided at each protest
19 hearing.

20 (c) The taxpayer liaison officer shall report to the board
21 at each meeting on the status of all comments and suggestions
22 [~~complaints~~] filed with the officer under Subsection (a) of this
23 section and all complaints filed with the board under Section
24 6.04(g).

25 (e) The chief appraiser or any other person who performs
26 appraisal or legal services for the appraisal district for
27 compensation is not eligible to be the taxpayer liaison officer

1 ~~[for the appraisal district].~~

2 (f) The taxpayer liaison officer for an appraisal district
3 described by Section 6.41(d-1) is responsible for providing
4 clerical assistance to the local administrative district judge in
5 the selection of appraisal review board members. The officer shall
6 deliver to the local administrative district judge any applications
7 to serve on the board that are submitted to the officer and shall
8 perform other duties as requested by the local administrative
9 district judge. The officer may not influence the process for
10 selecting appraisal review board members.

11 SECTION 4. Section 6.41, Tax Code, is amended by amending
12 Subsections (d-1) and (f) and adding Subsections (i), (j), and (k)
13 to read as follows:

14 (d-1) In a county with a population of 120,000 ~~[3.3 million~~
15 ~~or more or a county with a population of 550,000 or more that is~~
16 ~~adjacent to a county with a population of 3.3 million]~~ or more the
17 members of the board are appointed by the local administrative
18 district judge under Subchapter D, Chapter 74, Government Code, in
19 the county in which the appraisal district is established. All
20 applications submitted to the appraisal district or to the
21 appraisal review board from persons seeking appointment as a member
22 of the appraisal review board shall be delivered to the local
23 administrative district judge. The appraisal district may provide
24 the local administrative district judge with information regarding
25 whether an applicant for appointment to or a member of the board
26 owes any delinquent ad valorem taxes to a taxing unit participating
27 in the appraisal district.

1 (f) A member of the board may be removed from the board by a
2 majority vote of the appraisal district board of directors, or by
3 the local administrative district judge or the judge's designee, as
4 applicable, that appointed the member. Grounds for removal are:

5 (1) a violation of Section 6.412, 6.413, 41.66(f), or
6 41.69; [~~or~~]

7 (2) good cause relating to the attendance of members
8 at called meetings of the board as established by written policy
9 adopted by a majority of the appraisal district board of directors;
10 or

11 (3) clear and convincing evidence of repeated bias or
12 misconduct.

13 (i) This subsection applies only to an appraisal district
14 described by Subsection (d-1). A chief appraiser or another
15 employee or agent of the appraisal district, a member of the
16 appraisal review board for the appraisal district, or a member of
17 the board of directors of the appraisal district commits an offense
18 if the person communicates with the local administrative district
19 judge regarding the appointment of appraisal review board members.
20 This subsection does not apply to:

21 (1) a communication between a member of the appraisal
22 review board and the local administrative district judge regarding
23 the member's reappointment to the board;

24 (2) a communication between the taxpayer liaison
25 officer for the appraisal district and the local administrative
26 district judge in the course of the performance of the officer's
27 clerical duties so long as the officer does not offer an opinion or

1 comment regarding the appointment of appraisal review board
2 members; or

3 (3) a communication between a chief appraiser or
4 another employee or agent of the appraisal district, a member of the
5 appraisal review board for the appraisal district, or a member of
6 the board of directors of the appraisal district and the local
7 administrative district judge regarding information described by
8 Subsection (d-1) of this section or Section 411.1296, Government
9 Code.

10 (j) A chief appraiser or another employee or agent of an
11 appraisal district commits an offense if the person communicates
12 with a member of the appraisal review board for the appraisal
13 district, a member of the board of directors of the appraisal
14 district, or, if the appraisal district is an appraisal district
15 described by Subsection (d-1), the local administrative district
16 judge regarding a ranking, scoring, or reporting of the percentage
17 by which the appraisal review board or a panel of the board reduces
18 the appraised value of property.

19 (k) An offense under Subsection (i) or (j) is a Class A
20 misdemeanor.

21 SECTION 5. Section 6.411(c-1), Tax Code, is amended to read
22 as follows:

23 (c-1) This section does not apply to communications with a
24 member of an appraisal review board by [~~involving~~] the chief
25 appraiser or another employee or a member of the board of directors
26 of an appraisal district or a property tax consultant or attorney
27 representing a party to a proceeding before [~~and a member of~~] the

1 appraisal review board:

2 (1) during a hearing on a protest or other proceeding
3 before the appraisal review board;

4 (2) that constitute social conversation;

5 (3) that are specifically limited to and involve
6 administrative, clerical, or logistical matters related to the
7 scheduling and operation of hearings, the processing of documents,
8 the issuance of orders, notices, and subpoenas, and the operation,
9 appointment, composition, or attendance at training of the
10 appraisal review board; or

11 (4) that are necessary and appropriate to enable the
12 board of directors of the appraisal district to determine whether
13 to appoint, reappoint, or remove a person as a member or the
14 chairman or secretary of the appraisal review board.

15 SECTION 6. Chapter 21, Tax Code, is amended by adding
16 Sections 21.09 and 21.10 to read as follows:

17 Sec. 21.09. ALLOCATION APPLICATION. (a) To receive an
18 allocation authorized by Section 21.03, 21.031, 21.05, or 21.055, a
19 person claiming the allocation must apply for the allocation. To
20 apply for an allocation, a person must file an allocation
21 application form with the chief appraiser in the appraisal district
22 in which the property subject to the claimed allocation has taxable
23 situs.

24 (b) A person claiming an allocation must apply for the
25 allocation each year the person claims the allocation. A person
26 claiming an allocation must file a completed allocation application
27 form before May 1 and must provide the information required by the

1 form. If the property was not on the appraisal roll in the
2 preceding year, the deadline for filing the allocation application
3 form is extended to the 45th day after the date of receipt of the
4 notice of appraised value required by Section 25.19(a)(3). For
5 good cause shown, the chief appraiser shall extend the deadline for
6 filing an allocation application form by written order for a period
7 not to exceed 60 days.

8 (c) The comptroller shall prescribe the contents of the
9 allocation application form and shall ensure that the form requires
10 an applicant to provide the information necessary to determine the
11 validity of the allocation claim.

12 (d) If the chief appraiser learns of any reason indicating
13 that an allocation previously allowed should be canceled, the chief
14 appraiser shall investigate. If the chief appraiser determines
15 that the property is not entitled to an allocation, the chief
16 appraiser shall cancel the allocation and deliver written notice of
17 the cancellation not later than the fifth day after the date the
18 chief appraiser makes the cancellation. A person may protest the
19 cancellation of an allocation.

20 (e) The filing of a rendition under Chapter 22 is not a
21 condition of qualification for an allocation.

22 Sec. 21.10. LATE APPLICATION FOR ALLOCATION. (a) The chief
23 appraiser shall accept and approve or deny an application for an
24 allocation under Section 21.09 after the deadline for filing the
25 application has passed if the application is filed before the date
26 the appraisal review board approves the appraisal records.

27 (b) If the application is approved, the property owner is

1 liable to each taxing unit for a penalty in an amount equal to 10
2 percent of the difference between the amount of tax imposed by the
3 taxing unit on the property without the allocation and the amount of
4 tax imposed on the property with the allocation.

5 (c) The chief appraiser shall make an entry on the appraisal
6 records for the property indicating the property owner's liability
7 for the penalty and shall deliver a written notice of imposition of
8 the penalty, explaining the reason for its imposition, to the
9 property owner.

10 (d) The tax assessor for a taxing unit that taxes the
11 property shall add the amount of the penalty to the property owner's
12 tax bill, and the tax collector for the unit shall collect the
13 penalty at the time and in the manner the collector collects the
14 tax. The amount of the penalty constitutes a lien against the
15 property against which the penalty is imposed, as if the penalty
16 were a tax, and accrues penalty and interest in the same manner as a
17 delinquent tax.

18 SECTION 7. Section 31.11, Tax Code, is amended by adding
19 Subsections (j) and (k) to read as follows:

20 (j) If the collector for a taxing unit does not respond to an
21 application for a refund on or before the 90th day after the date
22 the application is filed with the collector, the application is
23 presumed to have been denied.

24 (k) At any time after the collector for a taxing unit denies
25 an application for a refund, the taxpayer may file suit in district
26 court to compel the payment of the refund. If the taxpayer prevails
27 in the suit, the taxpayer may be awarded costs of court and

1 reasonable attorney's fees.

2 SECTION 8. Section 33.48(a), Tax Code, is amended to read as
3 follows:

4 (a) In addition to other costs authorized by law, a taxing
5 unit is entitled to recover the following costs and expenses in a
6 suit to collect a delinquent tax:

7 (1) all usual court costs, including the cost of
8 serving process and electronic filing fees;

9 (2) costs of filing for record a notice of lis pendens
10 against property;

11 (3) expenses of foreclosure sale;

12 (4) reasonable expenses that are incurred by the
13 taxing unit in determining the name, identity, and location of
14 necessary parties and in procuring necessary legal descriptions of
15 the property on which a delinquent tax is due;

16 (5) attorney's fees in the amount of 15 percent of the
17 total amount of taxes, penalties, and interest due the unit; and

18 (6) reasonable attorney ad litem fees approved by the
19 court that are incurred in a suit in which the court orders the
20 appointment of an attorney to represent the interests of a
21 defendant served with process by means of citation by publication
22 or posting.

23 SECTION 9. Section 33.49(a), Tax Code, is amended to read as
24 follows:

25 (a) Except as provided by Subsection (b), a taxing unit is
26 not liable in a suit to collect taxes for court costs, including any
27 fees for service of process or electronic filing, an attorney ad

1 litem, arbitration, or mediation, and may not be required to post
2 security for costs.

3 SECTION 10. Section 41.45, Tax Code, is amended by adding
4 Subsection (n) to read as follows:

5 (n) A property owner does not waive the right to appear in
6 person at the protest hearing by submitting an affidavit to the
7 appraisal review board. The board may consider the affidavit only
8 if the property owner does not appear at the protest hearing in
9 person. For purposes of scheduling the hearing, the property owner
10 shall state in the affidavit that the property owner does not intend
11 to appear at the hearing or that the property owner intends to
12 appear at the hearing and that the affidavit may be used only if the
13 property owner does not appear at the hearing. If the property
14 owner does not state in the affidavit whether the owner intends to
15 appear at the hearing, the board shall consider the submission of
16 the affidavit as an indication that the property owner does not
17 intend to appear at the hearing. If the property owner states in
18 the affidavit that the owner does not intend to appear at the
19 hearing or does not state in the affidavit whether the owner intends
20 to appear at the hearing, the appraisal review board is not required
21 to consider the affidavit at the scheduled hearing and may consider
22 the affidavit at a hearing designated for the specific purpose of
23 processing affidavits.

24 SECTION 11. Section 41.66, Tax Code, is amended by adding
25 Subsections (i), (j), (k), (l), (m), (n), and (o) to read as
26 follows:

27 (i) A hearing on a protest filed by a property owner who is

1 not represented by an agent designated under Section 1.111 shall be
2 set for a time and date certain. If the hearing is not commenced
3 within two hours of the time set for the hearing, the appraisal
4 review board shall postpone the hearing on the request of the
5 property owner.

6 (j) On the request of a property owner or a designated
7 agent, an appraisal review board shall schedule hearings on
8 protests concerning up to 20 designated properties on the same day.
9 The designated properties must be identified in the same notice of
10 protest, and the notice must contain in boldfaced type the
11 statement "request for same-day protest hearings." A property
12 owner or designated agent may not file more than one request under
13 this subsection with the appraisal review board in the same tax
14 year. The appraisal review board may schedule hearings on protests
15 concerning more than 20 properties filed by the same property owner
16 or designated agent and may use different panels to conduct the
17 hearings based on the board's customary scheduling. The appraisal
18 review board may follow the practices customarily used by the board
19 in the scheduling of hearings under this subsection.

20 (k) If an appraisal review board sits in panels to conduct
21 protest hearings, protests shall be randomly assigned to panels,
22 except that the board may consider the type of property subject to
23 the protest or the ground of the protest for the purpose of using
24 the expertise of a particular panel in hearing protests regarding
25 particular types of property or based on particular grounds. If a
26 protest is scheduled to be heard by a particular panel, the protest
27 may not be reassigned to another panel without the consent of the

1 property owner or designated agent. If the appraisal review board
2 has cause to reassign a protest to another panel, a property owner
3 or designated agent may agree to reassignment of the protest or may
4 request that the hearing on the protest be postponed. The board
5 shall postpone the hearing on that request. A change of members of
6 a panel because of a conflict of interest, illness, or inability to
7 continue participating in hearings for the remainder of the day
8 does not constitute reassignment of a protest to another panel.

9 (l) A property owner, attorney, or agent offering evidence
10 or argument in support of a protest brought under Section
11 41.41(a)(1) or (2) of this code is not subject to Chapter 1103,
12 Occupations Code, unless the person offering the evidence or
13 argument states that the person is offering evidence or argument as
14 a person holding a license or certificate under Chapter 1103,
15 Occupations Code. A person holding a license or certificate under
16 Chapter 1103, Occupations Code, shall state the capacity in which
17 the person is appearing before the appraisal review board.

18 (m) An appraisal district or appraisal review board may not
19 make decisions with regard to membership on a panel or chairmanship
20 of a panel based on a member's voting record in previous protests.

21 (n) A request for postponement of a hearing must contain the
22 mailing address and e-mail address of the person requesting the
23 postponement. An appraisal review board shall respond in writing
24 or by e-mail to a request for postponement of a hearing not later
25 than the seventh day after the date of receipt of the request.

26 (o) The chairman of an appraisal review board or a member
27 designated by the chairman may make decisions with regard to the

1 scheduling or postponement of a hearing. The chief appraiser or a
2 person designated by the chief appraiser may agree to a
3 postponement of an appraisal review board hearing.

4 SECTION 12. Section 41A.03(a), Tax Code, is amended to read
5 as follows:

6 (a) To appeal an appraisal review board order under this
7 chapter, a property owner must file with the appraisal district not
8 later than the 45th day after the date the property owner receives
9 notice of the order:

10 (1) a completed request for binding arbitration under
11 this chapter in the form prescribed by Section 41A.04; and

12 (2) an arbitration deposit made payable to the
13 comptroller in the amount of[+

14 [~~(A)~~] \$500[~~+~~ or

15 [~~(B)~~ \$250, if the property owner requests
16 ~~expedited arbitration under Section 41A.031].~~

17 SECTION 13. Sections 42.08(b), (b-1), and (c), Tax Code,
18 are amended to read as follows:

19 (b) Except as provided in Subsection (d), a property owner
20 who appeals as provided by this chapter must pay taxes on the
21 property subject to the appeal in the amount required by this
22 subsection before the delinquency date or the property owner
23 forfeits the right to proceed to a final determination of the
24 appeal. The amount of taxes the property owner must pay on the
25 property before the delinquency date to comply with this subsection
26 is the lesser of:

27 (1) the amount of taxes due on the portion of the

1 taxable value of the property that is not in dispute; ~~[or]~~

2 (2) the amount of taxes due on the property under the
3 order from which the appeal is taken; or

4 (3) the amount of taxes imposed on the property in the
5 preceding tax year.

6 (b-1) This subsection applies only to an appeal in which the
7 property owner elects to pay the amount of taxes described by
8 Subsection (b)(1). The appeal filed by the property owner must be
9 accompanied by a statement in writing of the amount of taxes the
10 property owner proposes to pay. The failure to provide the
11 statement required by this subsection is not a jurisdictional
12 error.

13 (c) A property owner that pays an amount of taxes greater
14 than that required by Subsection (b) does not forfeit the property
15 owner's right to a final determination of the appeal by making the
16 payment. The property owner may pay an additional amount of taxes
17 at any time. If the property owner files a timely appeal under this
18 chapter, taxes paid on the property are considered paid under
19 protest, even if paid before the appeal is filed. If the taxes are
20 subject to the split-payment option provided by Section 31.03, the
21 property owner may comply with Subsection (b) of this section by
22 paying one-half of the amount otherwise required to be paid under
23 that subsection before December 1 and paying the remaining one-half
24 of that amount before July 1 of the following year.

25 SECTION 14. Section 42.21, Tax Code, is amended by adding
26 Subsections (f), (g), and (h) to read as follows:

27 (f) A petition filed by an owner or lessee of property may

1 include multiple properties that are owned or leased by the same
2 person and are of a similar type or are part of the same economic
3 unit and would typically sell as a single property. If a petition
4 is filed by multiple plaintiffs or includes multiple properties
5 that are not of a similar type, are not part of the same economic
6 unit, or are part of the same economic unit but would not typically
7 sell as a single property, the court may on motion and a showing of
8 good cause sever the plaintiffs or the properties.

9 (g) A petition filed by an owner or lessee of property may be
10 amended to include additional properties in the same county that
11 are owned or leased by the same person, are of a similar type as the
12 property originally involved in the appeal or are part of the same
13 economic unit as the property originally involved in the appeal and
14 would typically sell as a single property, and are the subject of an
15 appraisal review board order issued in the same year as the order
16 that is the subject of the original appeal. The amendment must be
17 filed within the period during which a petition for review of the
18 appraisal review board order pertaining to the additional
19 properties would be required to be filed under Subsection (a).

20 (h) The court has jurisdiction over an appeal under this
21 chapter brought on behalf of a property owner or lessee and the
22 owner or lessee is considered to have exhausted the owner's or
23 lessee's administrative remedies regardless of whether the
24 petition correctly identifies the plaintiff as the owner or lessee
25 of the property or correctly describes the property so long as the
26 property was the subject of an appraisal review board order, the
27 petition was filed within the period required by Subsection (a),

1 and the petition provides sufficient information to identify the
2 property that is the subject of the petition. Whether the plaintiff
3 is the proper party to bring the petition or whether the property
4 needs to be further identified or described must be addressed by
5 means of a special exception and correction of the petition by
6 amendment as authorized by Subsection (e) and may not be the subject
7 of a plea to the jurisdiction or a claim that the plaintiff has
8 failed to exhaust the plaintiff's administrative remedies. If the
9 petition is amended to add a plaintiff, the court on motion shall
10 enter a docket control order to provide proper deadlines in
11 response to the addition of the plaintiff.

12 SECTION 15. Section 42.23, Tax Code, is amended by adding
13 Subsection (h) to read as follows:

14 (h) Evidence, argument, or other testimony offered at an
15 appraisal review board hearing by a property owner or agent is not
16 admissible in an appeal under this chapter unless:

17 (1) the evidence, argument, or other testimony is
18 offered to demonstrate that there is sufficient evidence to deny a
19 no-evidence motion for summary judgment filed by a party to the
20 appeal or is necessary for the determination of the merits of a
21 motion for summary judgment filed on another ground;

22 (2) the property owner or agent is designated as a
23 witness for purposes of trial and the testimony offered at the
24 appraisal review board hearing is offered for impeachment purposes;
25 or

26 (3) the evidence is the plaintiff's testimony at the
27 appraisal review board hearing as to the value of the property.

1 SECTION 16. Section 41A.031, Tax Code, is repealed.

2 SECTION 17. The changes in law made by this Act apply to a
3 proceeding that is pending on the effective date of this Act or is
4 filed on or after the effective date of this Act.

5 SECTION 18. (a) As soon as practicable on or after January
6 1, 2014, the local administrative district judge or the judge's
7 designee in a county described by Section 6.41(d-1), Tax Code, as
8 amended by this Act, in the manner provided by Section 6.41, Tax
9 Code, shall appoint the members of the appraisal review board for
10 the appraisal district established in the county. In making the
11 initial appointments, the judge or judge's designee shall designate
12 those members who serve terms of one year as necessary to comply
13 with Section 6.41(e), Tax Code.

14 (b) The changes made to Section 6.41, Tax Code, by this Act
15 apply only to the appointment of appraisal review board members to
16 terms beginning on or after January 1, 2014. This Act does not
17 affect the term of an appraisal review board member serving on
18 December 31, 2013, if the member was appointed before January 1,
19 2014, to a term that began before December 31, 2013, and expires
20 December 31, 2014.

21 SECTION 19. Section 6.411, Tax Code, as amended by this Act,
22 applies only to an offense committed on or after the effective date
23 of this Act. An offense committed before the effective date of this
24 Act is governed by the law in effect on the date the offense was
25 committed, and the former law is continued in effect for that
26 purpose. For purposes of this section, an offense was committed
27 before the effective date of this Act if any element of the offense

1 occurred before that date.

2 SECTION 20. (a) Except as provided by Subsection (b) of
3 this section:

4 (1) this Act takes effect immediately if it receives a
5 vote of two-thirds of all the members elected to each house, as
6 provided by Section 39, Article III, Texas Constitution; and

7 (2) if this Act does not receive the vote necessary for
8 immediate effect, this Act takes effect September 1, 2013.

9 (b) Sections 1, 2, 3, 4, 10, and 11 of this Act take effect
10 January 1, 2014.