

# SENATE AMENDMENTS

## 2<sup>nd</sup> Printing

By: Dutton

H.B. No. 326

A BILL TO BE ENTITLED

1 AN ACT

2 relating to eligibility to serve on the appraisal review board of an  
3 appraisal district.

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

5 SECTION 1. Sections 6.412(d) and (e), Tax Code, are amended  
6 to read as follows:

7 (d) A person is ineligible to serve on the appraisal review  
8 board of an appraisal district established for a county having a  
9 population of more than 40,000 if the person [~~100,000~~]:

10 (1) [~~if the person:~~  
11 [~~(A) has served for all or part of three previous~~  
12 ~~terms as a board member or auxiliary board member on the appraisal~~  
13 ~~review board; or~~

14 [~~(B)~~] is a former member of the board of  
15 directors, former officer, or former employee of the appraisal  
16 district; [~~or~~

17 (2) [~~if the person~~] served as a member of the governing  
18 body or officer of a taxing unit for which the appraisal district  
19 appraises property, until the fourth anniversary of the date the  
20 person ceased to be a member or officer; or

21 (3) [~~if the person~~] has ever appeared before the  
22 appraisal review board for compensation.

23 (e) A [~~In an appraisal district established for a county~~  
24 ~~having a population of 100,000 or less, a~~] person who has served for

1 all or part of three consecutive terms as a board member [~~or~~  
2 ~~auxiliary board member~~] on an [~~the~~] appraisal review board is  
3 ineligible to serve on the appraisal review board during a term that  
4 begins on the next January 1 following the third of those  
5 consecutive terms.

6 SECTION 2. Section 6.412(f), Tax Code, is repealed.

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

**ADOPTED**

MAY 20 2013

*Atty Gen*  
Secretary of the Senate

\_\_\_\_.B. No. \_\_\_\_

By: Huffman

Substitute the following for \_\_\_\_B. No. \_\_\_\_:

By: [Signature]

C.S. H.B. No. 326

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9 population of more than 100,000 if the person:

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13 ~~review board; or~~

14 [~~(B)~~] is a former member of the board of  
15 directors, former officer, or former employee of the appraisal  
16 district; [~~or~~]

17 (2) [~~if the person~~] served as a member of the governing  
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11 Act takes effect September 1, 2013.

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**May 21, 2013**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB326** by Dutton (Relating to eligibility to serve on the appraisal review board of an appraisal district.), **As Passed 2nd House**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 6 of the Tax Code, regarding property taxation and local administration, to provide that appraisal review board (ARB) members in all counties have a term limit of three consecutive terms, rather than apply that term limit only to ARB members in counties with populations of less than 100,000.

The bill would remove auxiliary board members from this term limit and would repeal Section 6.412(f), which defines auxiliary board members. For counties with a population of more than 100,000, the bill would remove the prohibition on serving on an ARB if the individual served all or part of three previous terms as an ARB member or auxiliary board member.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KKR, TP, SD, SJS, KK

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**May 10, 2013**

**TO:** Honorable Juan Hinojosa, Chair, Senate Committee on Intergovernmental Relations

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB326** by Dutton (relating to eligibility to serve on the appraisal review board of an appraisal district. ), **Committee Report 2nd House, Substituted**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KKR, TP, SD, SJS, KK

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**April 27, 2013**

**TO:** Honorable Juan Hinojosa, Chair, Senate Committee on Intergovernmental Relations

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB326** by Dutton (Relating to eligibility to serve on the appraisal review board of an appraisal district.), **As Engrossed**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 6 of the Tax Code, regarding property taxation and local administration, to provide that appraisal review board (ARB) members in all counties have a term limit of three consecutive terms, rather than apply that term limit only to ARB members in counties with populations of less than 100,000.

For counties with a population of more than 40,000, the bill would remove the prohibition on serving on an ARB if the individual served all or part of three previous terms as an ARB member or auxiliary board member.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KKR, SD, SJS, KK

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**March 8, 2013**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee On Ways & Means

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB326** by Dutton (Relating to eligibility to serve on the appraisal review board of an appraisal district.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 6 of the Tax Code, regarding property taxation and local administration, to provide that appraisal review board (ARB) members in all counties have a term limit of three consecutive terms, rather than apply that term limit only to ARB members in counties with populations of less than 100,000.

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The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, SD, SJS



**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**TAX/FEE EQUITY NOTE**

**83RD LEGISLATIVE REGULAR SESSION**

**March 8, 2013**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee On Ways & Means

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB326** by Dutton (Relating to eligibility to serve on the appraisal review board of an appraisal district.), **As Introduced**

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

**Source Agencies:**

**LBB Staff:** UP, KK