### House Bill 326 Senate Amendments Section-by-Section Analysis

# HOUSE VERSION

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

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

(1) [if the person:

[(A) has served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board; or

[(B)] is a former member of the board of directors, <u>former</u> officer, or <u>former</u> employee of the appraisal district; [Or]

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

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

(e) <u>A</u> [In an appraisal district established for a county having a population of 100,000 or less, a] person who has served for all or part of three consecutive terms as a board member [or auxiliary board member] on <u>an</u> [the] appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

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 Section 6.412(f), Tax Code, is repealed.

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

### SENATE VERSION (CS)

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

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

(1) [if the person:

[(A) has served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board; or

[<del>(B)</del>] is a former member of the board of directors, <u>former</u> officer, or <u>former</u> employee of the appraisal district; [<del>or</del>]

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

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

(e) <u>A</u> [In an appraisal district established for a county having a population of 100,000 or less, a] person who has served for all or part of three consecutive terms as a board member [or auxiliary board member] on an [the] appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

SECTION 2. Same as House version.

SECTION 3. Same as House version.

### House Bill 326 Senate Amendments Section-by-Section Analysis

# HOUSE VERSION

SENATE VERSION (CS)

CONFERENCE

this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.