

BILL ANALYSIS

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S.B. 1468
By: Watson
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AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Members of the appraisal review board (ARB) in larger counties are now appointed by the local administrative district judge under H.B. 585, which was approved in 2013. That judge also has the sole authority to remove an ARB member for poor attendance, misconduct, bias, ineligibility, or other issues.

Under H.B. 585, a chief appraiser or other appraisal district employee is prohibited from communicating with the judge about the performance and behavior of ARB members, even in egregious situations.

S.B. 1468 allows the chief appraiser, members of the ARB, or board of directors of the appraisal district to communicate to the administrative judge information relevant to potential grounds for removing a member of the ARB. The legislation also allows an ARB member to be removed for physical or verbal abuse during the course of the member's official duties or on the appraisal district premises.

As proposed, S.B. 1468 amends current law relating to the selection and removal of officials involved in the process of appraising property for ad valorem tax purposes.

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 Section 6.04(a), Tax Code, to authorize the appraisal district board of directors to elect from its members any other officers or assistant officers the board considers necessary.

SECTION 2. Amends Section 6.41, Tax Code, by amending Subsections (f) and (i) and adding Subsections (f-1), (f-2), and (f-3), as follows:

(f) Provides that a member of the appraisal review board appointed by the appraisal district board of directors may be removed from the board by a majority vote of the appraisal district board of directors. Provides that a member of the appraisal review board or an appraisal review board commissioner appointed by a local administrative district judge may be removed by the local administrative district judge. Deletes existing text providing that a member of the board may be removed from the board by a majority vote of the appraisal board of directors, or by the local administrative district judge or the judge's designee, as applicable, that appointed the member. Provides that grounds for removal are:

(1) Makes no change to this subdivision;

(2) failure to attend a called meeting, rather than good cause relating to the attendance of members at called meetings, of the board as established by written policy adopted by a majority of the appraisal district board of directors;

(4) evidence of bias or misconduct, rather than clear and convincing evidence of repeated bias or misconduct; or

(5) physical or verbal abuse of a member of the public appearing before the board, a member of the board, a member of the appraisal district board of directors, or the staff of the appraisal district that occurs during the course of the member's official duties or on the premises of the appraisal office.

(f-1) Provides that, for purposes of Subsection (f)(4), failure by a board member to perform the member's duties in accordance with the guidelines set forth in the Code of Judicial Conduct is evidence of misconduct by the board member.

(f-2) Requires the chief appraiser or another employee or agent of an appraisal district, a member of the appraisal review board for the appraisal district, or a member of the board of directors of the appraisal district who has knowledge that a potential ground for removal of a board member or board commissioner exists to notify the chairman of the appraisal district board of directors or the local administrative district judge who appointed the board member or commissioner, as appropriate, of the potential ground for removal. Provides that providing notice under this subsection is not a violation of Subsection (i) or Section 6.411(b) (providing that a chief appraiser or another employee of an appraisal district, a member of a board of directors of an appraisal district, or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board commits an offense if the person communicates with certain parties).

(f-3) Provides that the validity of a board action is not affected by the fact that the action is taken when a ground for removal of a board member or board commissioner exists.

(i) Provides that a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district, a property tax consultant, or an agent of a property owner commits an offense if the person communicates with the local administrative district judge regarding the appointment or removal of appraisal review board members. Provides that this subsection does not apply to:

(1) a communication between a member of the appraisal review board and the local administrative district judge regarding the member's reappointment to or removal from the board;

(2) a communication between the taxpayer liaison officer for the appraisal district and the local administrative district judge in the course of the performance of the officer's clerical duties, rather than the officer's clerical duties so long as the officer does not offer an opinion or comment regarding the appointment of appraisal review board members; or

(3) a communication between a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, the general counsel or other attorney for the appraisal review board, or a member of the board of directors of the appraisal district and the local administrative district judge regarding information described by Subsection (d-1) (relating to the appointment of an appraisal review board member in a certain county) or (f-2) of this section or Section 411.1296 (Access to Criminal History Record Information: Employment By Appraisal District and Appointment to Appraisal Review Board), Government Code.

SECTION 3. Amends Section 6.411(c-1), Tax Code, as follows:

(c-1) Provides that this section does not apply to communications with a member of an appraisal review board by the chief appraiser or another employee or a member of the

board of directors of an appraisal district or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board:

(1) and (2) Makes no change to these subdivisions;

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

(4) that are necessary and appropriate to enable the board of directors of the appraisal district to determine whether to appoint, reappoint, or remove a person as a member, commissioner, or officer of the appraisal review board, rather than whether to appoint, reappoint or remove a person as a member or the chairman or secretary of the appraisal review board.

SECTION 4. Amends Section 6.42(a), Tax Code, to require the board of directors of the appraisal district by resolution to select a chairman and a secretary from among the members of the appraisal review board, and to authorize the board of director of the appraisal district to select from among those members any other officers or assistant officers the appraisal review board considers necessary.

SECTION 5. Requires an appraisal district board of directors or an appraisal review board that, on the effective date of this Act, has not adopted a rule or bylaw governing its members' attendance of scheduled meetings and hearings to adopt such a rule or bylaw as soon as practicable after the effective date of this Act.

SECTION 6. Effective date: September 1, 2015.