

By: Parker

H.B. No. 3012

A BILL TO BE ENTITLED

AN ACT

relating to the system for appraising property for ad valorem tax purposes; amending provisions subject to a criminal penalty.

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

SECTION 1. Section 1.07(d), Tax Code, is amended to read as follows:

(d) A notice required by Section 11.43(c), (h), or (g), 11.45(d), 23.44(d), 23.46(c), 23.54(e), 23.541(c), 23.55(e), 23.57(d), 23.76(e), 23.79(d), or 23.85(d) must be sent by certified mail.

SECTION 2. Section 6.41, Tax Code, is amended by amending Subsections (d-1), (d-6), and (i) and adding Subsection (d-10) to read as follows:

(d-1) In a county with a population of 120,000 or more the members of the board, including auxiliary board members, are appointed by the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the local administrative district judge. The appraisal district may provide the local administrative district judge with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad

1 valorem taxes to a taxing unit participating in the appraisal  
2 district.

3 (d-6) An appraisal review board commissioner may [~~is~~] not  
4 serve [~~disqualified from serving~~] as a member of the appraisal  
5 review board.

6 (d-10) An individual appointed to the appraisal review  
7 board under Subsection (d-1) who has served for all or part of three  
8 consecutive terms is ineligible to serve on the board during the  
9 term that begins on the next January 1 following the third of those  
10 three consecutive terms.

11 (i) This subsection applies only to an appraisal district  
12 described by Subsection (d-1). A chief appraiser or another  
13 employee or agent of the appraisal district, a member of the  
14 appraisal review board for the appraisal district, a member of the  
15 board of directors of the appraisal district, a property tax  
16 consultant, or an agent of a property owner commits an offense if  
17 the person communicates with the local administrative district  
18 judge or an appraisal review board commissioner regarding the  
19 appointment of appraisal review board members. This subsection does  
20 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 SECTION 3. Sections [6.42](#)(a) and (b), Tax Code, are amended  
11 to read as follows:

12 (a) A majority of the appraisal review board constitutes a  
13 quorum. The board may not take formal action at a meeting unless a  
14 quorum of board members is present. The board of directors of the  
15 appraisal district by resolution adopted by majority vote shall  
16 select a chairman and a secretary from among the members of the  
17 appraisal review board. The board of directors of the appraisal  
18 district is encouraged to select as chairman of the appraisal  
19 review board a member of the appraisal review board, if any, who has  
20 a background in law and property appraisal.

21 (b) The board may meet at any time at the call of the  
22 chairman or as provided by rule of the board, except that the board  
23 may not schedule a meeting on a Sunday. The board shall meet to  
24 examine the appraisal records within 10 days after the date the  
25 chief appraiser submits the records to the board.

26 SECTION 4. Section [11.43](#), Tax Code, is amended by amending  
27 Subsections (c) and (h) and adding Subsection (q) to read as

1 follows:

2 (c) An exemption provided by Section [11.13](#), [11.131](#), [11.132](#),  
3 [11.17](#), [11.18](#), [11.182](#), [11.1827](#), [11.183](#), [11.19](#), [11.20](#), [11.21](#), [11.22](#),  
4 [11.23](#)(h), (j), or (j-1), [11.231](#), [11.254](#), [11.271](#), [11.29](#), [11.30](#),  
5 [11.31](#), or [11.315](#), once allowed, need not be claimed in subsequent  
6 years, and except as otherwise provided by Subsection (e), the  
7 exemption applies to the property until it changes ownership or the  
8 person's qualification for the exemption changes. However, the  
9 chief appraiser may require a person allowed one of the exemptions  
10 in a prior year to file a new application to confirm the person's  
11 current qualification for the exemption by delivering a written  
12 notice that a new application is required, accompanied by an  
13 appropriate application form, to the person previously allowed the  
14 exemption or, if that person has designated an agent under Section  
15 [1.111](#), to the designated agent.

16 (h) If the chief appraiser learns of any reason indicating  
17 that an exemption previously allowed should be canceled, the chief  
18 appraiser ~~[he]~~ shall investigate. If the chief appraiser ~~[he]~~  
19 determines that the property should not be exempt, the chief  
20 appraiser ~~[he]~~ shall cancel the exemption and deliver written  
21 notice of the cancellation within five days after the date on which  
22 the exemption is canceled to the person previously allowed the  
23 exemption or, if that person has designated an agent under Section  
24 [1.111](#), to the designated agent ~~[he makes the cancellation]~~.

25 (q) If the chief appraiser denies an applicant's  
26 application for an exemption, the chief appraiser shall deliver  
27 written notice of the denial within five days after the date on

1 which the application is denied to the applicant or, if the  
2 applicant has designated an agent under Section 1.111, to the  
3 designated agent.

4 SECTION 5. Section 23.54(e), Tax Code, is amended to read as  
5 follows:

6 (e) If a person fails to file a valid application on time,  
7 the land is ineligible for appraisal as provided by this subchapter  
8 for that year. Once an application is filed and appraisal under this  
9 subchapter is allowed, the land is eligible for appraisal under  
10 this subchapter in subsequent years without a new application  
11 unless the ownership of the land changes or its eligibility under  
12 this subchapter ends. However, if the chief appraiser [~~if he~~] has  
13 good cause to believe that land is no longer eligible for appraisal  
14 [~~the land's eligibility~~] under this subchapter [~~has ended~~], the  
15 chief appraiser may require a person allowed appraisal under this  
16 subchapter in a prior year to file a new application to confirm that  
17 the land is currently eligible for appraisal under this subchapter  
18 by delivering a written notice that a new application is required,  
19 accompanied by the application form, to the person who filed the  
20 application that was previously allowed or, if that person has  
21 designated an agent under Section 1.111, to the designated agent.

22 SECTION 6. Section 23.55(e), Tax Code, is amended to read as  
23 follows:

24 (e) A determination that a change in use of the land has  
25 occurred is made by the chief appraiser. The chief appraiser shall  
26 deliver a notice of the determination to the owner of the land or,  
27 if the owner has designated an agent under Section 1.111, to the

1 designated agent, as soon as possible after making the  
2 determination and shall include in the notice an explanation of the  
3 owner's right to protest the determination. If the owner does not  
4 file a timely protest or if the final determination of the protest  
5 is that the additional taxes are due, the assessor for each taxing  
6 unit shall prepare and deliver a bill for the additional taxes plus  
7 interest as soon as practicable. The taxes and interest are due and  
8 become delinquent and incur penalties and interest as provided by  
9 law for ad valorem taxes imposed by the taxing unit if not paid  
10 before the next February 1 that is at least 20 days after the date  
11 the bill is delivered to the owner of the land.

12 SECTION 7. The changes made to Section 6.41, Tax Code, by  
13 this Act do not affect the right of a person serving on the  
14 appraisal review board of an appraisal district on the effective  
15 date of this Act to complete the person's term on the board.

16 SECTION 8. The change in law made by this Act applies only  
17 to an action taken by a chief appraiser to cancel or deny an  
18 exemption from ad valorem taxation or to a determination made by a  
19 chief appraiser that land is no longer eligible for appraisal under  
20 Subchapter D, Chapter 23, Tax Code, on or after the effective date  
21 of this Act. An action taken or a determination made by a chief  
22 appraiser before the effective date of this Act is governed by the  
23 law in effect when the action was taken or the determination was  
24 made, and the former law is continued in effect for that purpose.

25 SECTION 9. This Act takes effect September 1, 2015.