

By: Vo

H.B. No. 3739

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to qualifications for serving on an appraisal review board  
3 or panel of the board that hears ad valorem tax protests concerning  
4 commercial real property in certain appraisal districts.

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

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

8 (d-10) This subsection applies only to the board of an  
9 appraisal district established in a county with a population of 3.3  
10 million or more. In making appointments to the board, the local  
11 administrative district judge shall ensure that an adequate number  
12 of individuals are appointed that meet the qualifications  
13 prescribed by Section 41.451(b) to ensure compliance with the  
14 requirement of that section.

15 SECTION 2. Subchapter C, Chapter 41, Tax Code, is amended by  
16 adding Section 41.451 to read as follows:

17 Sec. 41.451. COMMERCIAL REAL PROPERTY PROTESTS IN CERTAIN  
18 COUNTIES. (a) This section applies only to an appraisal district  
19 established in a county with a population of 3.3 million or more.

20 (b) An appraisal review board or panel of the board may not  
21 hear a protest under this chapter that involves commercial real  
22 property unless at least one member of the board or panel hearing  
23 the protest was, during the two-year period preceding the date the  
24 person was most recently appointed to the board;

- 1           (1) the owner of commercial real property;
- 2           (2) a licensed real estate broker or salesperson under
- 3 Chapter 1101, Occupations Code; or
- 4           (3) a state-licensed real estate appraiser under
- 5 Chapter 1103, Occupations Code.

6           SECTION 3. Section 6.41(d-10), Tax Code, as added by this  
7 Act, applies only to the appointment of appraisal review board  
8 members to terms beginning on or after January 1, 2016.

9           SECTION 4. Section 41.451, Tax Code, as added by this Act,  
10 applies only to a protest filed under Chapter 41, Tax Code, on or  
11 after January 1, 2016. A protest filed under that chapter before  
12 that date is governed by the law in effect on the date the protest  
13 was filed, and the former law is continued in effect for that  
14 purpose.

15           SECTION 5. This Act takes effect September 1, 2015.