By: Watson

S.B. No. 1468

A BILL TO BE ENTITLED 1 AN ACT 2 relating to the selection and removal of officials involved in the process of appraising property for ad valorem tax purposes. 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS: 4 5 SECTION 1. Section 6.04(a), Tax Code, is amended to read as follows: 6 7 (a) A majority of the appraisal district board of directors constitutes a quorum. At its first meeting each calendar year, the 8 9 board shall elect from its members a chairman and a secretary. The board may elect from its members any other officers or assistant 10 officers the board considers necessary. 11 12 SECTION 2. Section 6.41, Tax Code, is amended by amending Subsections (f) and (i) and adding Subsections (f-1), (f-2), and 13 (f-3) to read as follows: 14 (f) A member of the appraisal review board appointed by the 15 16 appraisal district board of directors may be removed from the board by a majority vote of the appraisal district board of directors. A 17 member of the appraisal review board or an appraisal review board 18 commissioner appointed by a local administrative district judge may 19 be removed [, or] by the local administrative district judge [or the 20 judge's designee, as applicable, that appointed the 21 member]. Grounds for removal are: 22 23 (1) a violation of Section 6.412, 6.413, 41.66(f), or 24 41.69;

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(2) <u>failure to attend a</u> [good cause relating to the
 attendance of members at] called <u>meeting</u> [meetings] of the board as
 established by written policy adopted by a majority of the
 appraisal district board of directors; [or]

5 (3) <u>failure to conduct hearings as scheduled by the</u> 6 <u>appraisal review board as established by written policy adopted by</u> 7 <u>a majority of the appraisal district board of directors;</u>

8 (4) [clear and convincing] evidence of [repeated] bias
9 or misconduct; or

10 (5) physical or verbal abuse of a member of the public 11 appearing before the board, a member of the board, a member of the 12 appraisal district board of directors, or the staff of the 13 appraisal district that occurs during the course of the member's 14 official duties or on the premises of the appraisal office.

15 (f-1) For purposes of Subsection (f)(4), failure by a board 16 member to perform the member's duties in accordance with the 17 guidelines set forth in the Code of Judicial Conduct is evidence of 18 misconduct by the board member.

19 (f-2) The chief appraiser or another employee or agent of an appraisal district, a member of the appraisal review board for the 20 appraisal district, or a member of the board of directors of the 21 appraisal district who has knowledge that a potential ground for 22 23 removal of a board member or board commissioner exists shall notify 24 the chairman of the appraisal district board of directors or the local administrative district judge who appointed the board member 25 26 or commissioner, as appropriate, of the potential ground for removal. Providing notice under this subsection is not a violation 27

1 of Subsection (i) or Section 6.411(b).

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

5 This subsection applies only to an appraisal district (i) described by Subsection (d-1). A chief appraiser or another 6 employee or agent of the appraisal district, a member of the 7 8 appraisal review board for the appraisal district, a member of the board of directors of the appraisal district, a property tax 9 10 consultant, or an agent of a property owner commits an offense if the person communicates with the local administrative district 11 judge regarding the appointment or removal of appraisal review 12 board members. This subsection does not apply to: 13

14 (1) a communication between a member of the appraisal 15 review board and the local administrative district judge regarding 16 the member's reappointment to <u>or removal from</u> 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 [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, <u>the general</u>
<u>counsel or other attorney for the appraisal review board</u>, or a
member of the board of directors of the appraisal district and the

1 local administrative district judge regarding information
2 described by Subsection (d-1) or (f-2) of this section or Section
3 411.1296, Government Code.

4 SECTION 3. Section 6.411(c-1), Tax Code, is amended to read 5 as follows:

6 (c-1) This section does not apply to communications with a 7 member of an appraisal review board by the chief appraiser or 8 another employee or a member of the board of directors of an 9 appraisal district or a property tax consultant or attorney 10 representing a party to a proceeding before the appraisal review 11 board:

12 (1) during a hearing on a protest or other proceeding13 before the appraisal review board;

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(2) that constitute social conversation;

(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, <u>reappointment</u>, <u>removal</u>, 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 appoint, reappoint, or remove a person as a member, commissioner, or officer [the chairman or secretary] of the appraisal review board.

26 SECTION 4. Section 6.42(a), Tax Code, is amended to read as 27 follows:

1 (a) A majority of the appraisal review board constitutes a The board of directors of the appraisal district by 2 quorum. resolution shall select a chairman and a secretary from among the 3 members of the appraisal review board, and may select from among 4 those members any other officers or assistant officers the 5 appraisal review board considers necessary. The board of 6 7 directors of the appraisal district is encouraged to select as 8 chairman of the appraisal review board a member of the appraisal review board, if any, who has a background in law and property 9 appraisal. 10

SECTION 5. 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 shall adopt such a rule or bylaw as soon as practicable after the effective date of this Act.

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SECTION 6. This Act takes effect September 1, 2015.