

## **BILL ANALYSIS**

S.B. 347  
By: Flores  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Because appraisal districts set property values and taxing units set tax rates, taxpayers are often confused as to whom they should direct concerns and complaints regarding their rising tax bills. S.B. 347 seeks to provide greater accountability to taxpayers by requiring members of an appraisal district's board of directors to have status as elected members of the governing body of a taxing unit entitled to vote on the appointment of the district's board members.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 347 amends the Tax Code to include as an eligibility requirement for service on the board of directors of an appraisal district by an individual other than a county assessor-collector serving as a nonvoting director status as an elected member of the governing body of a taxing unit entitled to vote on the appointment of the district's board members. The bill expressly does not affect the right of a person serving on a district board of directors on the bill's effective date to complete the person's term on the board.

### **EFFECTIVE DATE**

September 1, 2019.