

By: Shine

H.B. No. 491

A BILL TO BE ENTITLED

AN ACT

relating to the administration of appraisal review boards.

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

SECTION 1. Sections 6.052(a) and (f), Tax Code, are amended to read as follows:

(a) The board of directors for an appraisal district in which the appraisal review board members are appointed by the local administrative district judge under Section 6.41(d-1) ~~[created for a county with a population of more than 120,000]~~ shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments and suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established for the appraisal district. The taxpayer liaison officer shall forward to the comptroller comments and suggestions filed under this subsection in the form and manner prescribed by the comptroller.

(f) The taxpayer liaison officer for an appraisal district

1 in which the appraisal review board members are appointed by the
2 local administrative district judge under [~~described by~~] Section
3 6.41(d-1) is responsible for providing clerical assistance to the
4 local administrative district judge in the selection of appraisal
5 review board members. The officer shall deliver to the local
6 administrative district judge any applications to serve on the
7 board that are submitted to the officer and shall perform other
8 duties as requested by the local administrative district judge.
9 The officer may not influence the process for selecting appraisal
10 review board members.

11 SECTION 2. Section 6.41(d-1), Tax Code, is amended to read
12 as follows:

13 (d-1) This subsection applies only to an appraisal district
14 established in [~~In~~] a county with a population of 120,000 or more or
15 to an appraisal district established in a county with a population
16 of less than 120,000, if the board of directors of the appraisal
17 district by resolution elects to allow the local administrative
18 district judge to appoint the members of the appraisal review board
19 under this subsection. The [~~the~~] members of the board are appointed
20 by the local administrative district judge under Subchapter D,
21 Chapter 74, Government Code, in the county in which the appraisal
22 district is established. All applications submitted to the
23 appraisal district or to the appraisal review board from persons
24 seeking appointment as a member of the appraisal review board shall
25 be delivered to the local administrative district judge. The
26 appraisal district may provide the local administrative district
27 judge with information regarding whether an applicant for

1 appointment to or a member of the board owes any delinquent ad
2 valorem taxes to a taxing unit participating in the appraisal
3 district.

4 SECTION 3. Section 6.42, Tax Code, is amended by adding
5 Subsections (d) and (e) to read as follows:

6 (d) An appraisal review board established for an appraisal
7 district established in a county with a population of 120,000 or
8 more shall establish a checking account with the appraisal
9 district's depository for the sole purpose of paying:

10 (1) per diem as required by Subsection (c);

11 (2) actual and necessary expenses as required by
12 Subsection (c); and

13 (3) compensation for auxiliary appraisal review board
14 members as required by Section 6.414(f).

15 (e) An appraisal district established in a county with a
16 population of 120,000 or more shall deposit into the checking
17 account described by Subsection (d) an amount of money equal to the
18 amount provided in the appraisal district's budget for the expenses
19 described by Subsection (d).

20 SECTION 4. Section 6.43(f), Tax Code, is amended to read as
21 follows:

22 (f) The appraisal office shall [~~may~~] provide clerical
23 assistance to the appraisal review board, including assisting the
24 board with the scheduling and arranging of hearings.

25 SECTION 5. The changes in law made by this Act apply only to
26 an ad valorem tax year that begins on or after the effective date of
27 this Act.

1 SECTION 6. This Act takes effect January 1, 2020.