

By: Creighton

S.B. No. 1986

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the selection and administration of an appraisal review  
3 board; authorizing a fee.

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

5 SECTION 1. Section 5.103(b), Tax Code, is amended to read as  
6 follows:

7 (b) The model hearing procedures shall address:

- 8 (1) the statutory duties of an appraisal review board;
- 9 (2) the process for conducting a hearing;
- 10 (3) the scheduling of hearings;
- 11 (4) the postponement of hearings;
- 12 (5) the notices required under this title;
- 13 (6) the determination of good cause under Section  
14 41.44(b);
- 15 (7) the determination of good cause under Sections  
16 41.45(e) and (e-1);
- 17 (8) a party's right to offer evidence and argument;
- 18 (9) a party's right to examine or cross-examine  
19 witnesses or other parties;
- 20 (10) a party's right to appear by an agent;
- 21 (11) the prohibition of an appraisal review board's  
22 consideration of information not provided at a hearing;
- 23 (12) ex parte and other prohibited communications;
- 24 (13) the exclusion of evidence at a hearing as

1 required by Section 41.67(d);

2 (14) the postponement of a hearing as required by  
3 Section 41.66(h);

4 (15) conflicts of interest; and

5 (16) ~~[the process for the administration of~~  
6 ~~applications for membership on an appraisal review board; and~~

7 ~~[(17)]~~ any other matter related to fair and efficient  
8 appraisal review board hearings.

9 SECTION 2. Sections 6.41(a), (b), (c), (d), (f), (j), and  
10 (k), Tax Code, are amended to read as follows:

11 (a) An ~~[The]~~ appraisal review board is established for each  
12 appraisal district.

13 (b) The board consists of three members elected by the  
14 voters of the county in which the district is established at the  
15 general election for state and county officers. The members serve  
16 two-year terms beginning on January 1 of odd-numbered years.

17 ~~[However, the district board of directors by resolution of a~~  
18 ~~majority of its members may increase the size of the appraisal~~  
19 ~~review board to the number of members the board of directors~~  
20 ~~considers appropriate.]~~

21 (c) To be eligible to serve on the board, an individual must  
22 be a resident of the county in which the appraisal district is  
23 established and must have resided in the county ~~[district]~~ for at  
24 least two years before the date of the individual's election or  
25 appointment.

26 (d) ~~[Except as provided by Subsection (d-1), members of the~~  
27 ~~board are appointed by resolution of a majority of the appraisal~~

1 ~~district board of directors.]~~ A vacancy on the board is filled by  
2 appointment by a resolution of a majority of the appraisal district  
3 board of directors ~~[in the same manner]~~ for the unexpired portion of  
4 the term.

5 (f) For purposes of Chapter 87, Local Government Code,  
6 grounds ~~[A member of the board may be removed from the board by a~~  
7 ~~majority vote of the appraisal district board of directors, or by~~  
8 ~~the local administrative district judge or the judge's designee, as~~  
9 ~~applicable, that appointed the member. Grounds]~~ for removal of a  
10 member of an appraisal review board include ~~[are]~~:

11 (1) a violation of Section 6.412, 6.413, 41.66(f), or  
12 41.69;

13 (2) good cause relating to the attendance of members  
14 at called meetings of the board as established by written policy  
15 adopted by a majority of the appraisal district board of directors;  
16 ~~[or]~~

17 (3) clear and convincing evidence of repeated bias or  
18 misconduct; or

19 (4) failure to complete a course required by Section  
20 5.041.

21 (j) A chief appraiser or another employee or agent of an  
22 appraisal district commits an offense if the person communicates  
23 with a member of the appraisal review board for the appraisal  
24 district or ~~[r]~~ a member of the board of directors of the appraisal  
25 district ~~[, or, if the appraisal district is an appraisal district~~  
26 ~~described by Subsection (d-1), the local administrative district~~  
27 ~~judge]~~ regarding a ranking, scoring, or reporting of the percentage

1 by which the appraisal review board or a panel of the board reduces  
2 the appraised value of property.

3 (k) An offense under Subsection [~~(i)~~ or] (j) is a Class A  
4 misdemeanor.

5 SECTION 3. Subchapter C, Chapter 6, Tax Code, is amended by  
6 adding Section 6.4101 to read as follows:

7 Sec. 6.4101. BALLOT PROCEDURES FOR APPRAISAL REVIEW BOARD  
8 MEMBER; FILING FEE. (a) Except as provided by this section,  
9 Chapter 144, Election Code, applies to a candidate for the office of  
10 member of the appraisal review board of an appraisal district.

11 (b) An application for a place on the ballot must be filed  
12 with the county judge of the county in which the appraisal district  
13 is established and be accompanied by a filing fee of \$250.

14 (c) A candidate's name may appear on the ballot only as an  
15 independent candidate.

16 (d) A filing fee received under this section shall be  
17 deposited in the county treasury to the credit of the county general  
18 fund.

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

21 (c-1) This section does not apply to communications with a  
22 member of an appraisal review board by the chief appraiser or  
23 another employee or a member of the board of directors of an  
24 appraisal district or a property tax consultant or attorney  
25 representing a party to a proceeding before the appraisal review  
26 board:

27 (1) during a hearing on a protest or other proceeding

1 before the appraisal review board;

2 (2) that constitute social conversation;

3 (3) that are specifically limited to and involve  
4 administrative, clerical, or logistical matters related to the  
5 scheduling and operation of hearings, the processing of documents,  
6 the issuance of orders, notices, and subpoenas, and the operation,  
7 appointment, composition, or attendance at training of the  
8 appraisal review board; or

9 (4) that are necessary and appropriate to enable the  
10 appraisal review board [~~of directors of the appraisal district~~] to  
11 determine whether to appoint, reappoint, or remove a person as [~~a~~  
12 ~~member or~~] the chairman or secretary of the appraisal review board.

13 SECTION 5. Section 6.413(a), Tax Code, is amended to read as  
14 follows:

15 (a) An individual is not eligible to be elected or appointed  
16 to or to serve on the appraisal review board established for an  
17 appraisal district if the individual or a business entity in which  
18 the individual has a substantial interest is a party to a contract  
19 with the appraisal district or with a taxing unit that participates  
20 in the appraisal district.

21 SECTION 6. Sections 6.414(a) and (b), Tax Code, are amended  
22 to read as follows:

23 (a) An [~~The board of directors of an~~] appraisal review board  
24 [~~district~~] by resolution of a majority of the members may provide  
25 for a number of auxiliary appraisal review board members that the  
26 board considers appropriate to hear taxpayer protests before the  
27 appraisal review board and to assist the board in performing its

1 duties. The appraisal review board shall prepare a list of names of  
2 potential auxiliary board members who meet the qualifications for  
3 appointment as an auxiliary board member and submit the list to the  
4 commissioners court of the county in which the appraisal district  
5 is established.

6 (b) An auxiliary board member is appointed by the  
7 commissioners court of the county in which the appraisal district  
8 is established from the list of potential members provided by the  
9 appraisal review board under Subsection (a) [in the same manner and  
10 for the same term as an appraisal review board member under Section  
11 6.41] and is subject to the same eligibility requirements and  
12 restrictions as a board member under Sections 6.41, 6.411, 6.412,  
13 and 6.413. An auxiliary board member is appointed for a two-year  
14 term. A vacancy among the auxiliary board members is filled in the  
15 same manner as the original appointment to the appraisal review  
16 board.

17 SECTION 7. Section 6.42(a), Tax Code, is amended to read as  
18 follows:

19 (a) A majority of the appraisal review board constitutes a  
20 quorum. The board [~~of directors of the appraisal district~~] by  
21 resolution shall select a chairman and a secretary from among the  
22 board's [the] members [of the appraisal review board]. The board  
23 [~~of directors of the appraisal district~~] is encouraged to select as  
24 chairman [~~of the appraisal review board~~] a member of the [~~appraisal~~  
25 ~~review~~] board, if any, who has a background in law and property  
26 appraisal.

27 SECTION 8. Section 41.66(g), Tax Code, is amended to read as

1 follows:

2 (g) At the beginning of a hearing on a protest, each member  
3 of the appraisal review board hearing the protest must sign an  
4 affidavit stating that the board member has not communicated with  
5 another person in violation of Subsection (f). If a board member  
6 has communicated with another person in violation of Subsection  
7 (f), the member must be recused from the proceeding and may not  
8 hear, deliberate on, or vote on the determination of the protest.  
9 The appraisal review board [~~of directors of the appraisal district~~]  
10 shall adopt and implement a policy concerning the temporary  
11 replacement of an appraisal review board member who has  
12 communicated with another person in violation of Subsection (f).

13 SECTION 9. The following provisions of the Tax Code are  
14 repealed:

- 15 (1) Section 6.052(f);  
16 (2) Sections 6.41(d-1), (d-2), (d-3), (d-4), (d-5),  
17 (d-6), (d-7), (d-8), (d-9), (e), and (i); and  
18 (3) Section 6.412(e).

19 SECTION 10. (a) Appraisal review board members shall be  
20 elected under Section 6.41, Tax Code, as amended by this Act,  
21 beginning with the general election conducted in 2020. Members  
22 then elected take office January 1, 2021.

23 (b) The change in the manner of selection of appraisal  
24 review board members made by Section 6.41, Tax Code, as amended by  
25 this Act, does not affect the selection of members who serve on the  
26 board before January 1, 2021.

27 (c) The term of an appraisal review board member serving on

1 December 31, 2020, expires on January 1, 2021.

2 (d) Auxiliary members may be appointed under Section 6.414,  
3 Tax Code, as amended by this Act, by a commissioners court on or  
4 after January 1, 2021.

5 (e) The change in the manner of selection of auxiliary  
6 members made by Section 6.414, Tax Code, as amended by this Act,  
7 does not affect the selection of auxiliary members who serve before  
8 January 1, 2021.

9 (f) The term of an auxiliary member serving on December 31,  
10 2020, expires on January 1, 2021.

11 SECTION 11. The repeal by this Act of Section 6.41(i), Tax  
12 Code, and the change in law made by this Act to Section 6.41(j), Tax  
13 Code, do not apply to an offense committed under either of those  
14 subsections before January 1, 2021. An offense committed before  
15 January 1, 2021, is governed by the applicable subsection as it  
16 existed on the date the offense was committed, and the former law is  
17 continued in effect for that purpose. For purposes of this section,  
18 an offense was committed before January 1, 2021, if any element of  
19 the offense occurred before that date.

20 SECTION 12. (a) Except as otherwise provided by this  
21 section, this Act takes effect January 1, 2021.

22 (b) This section and Sections 3 and 10 of this Act take  
23 effect January 1, 2020.