

By: Creighton

S.B. No. 1987

A BILL TO BE ENTITLED

AN ACT

relating to the selection and administration of an appraisal review board in certain counties; authorizing a fee.

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

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

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

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

(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, 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, or the appraisal review board if elected under Section 6.44, to determine whether to

1 appoint, reappoint, or remove a person as a member or the chairman
2 or secretary of the appraisal review board.

3 SECTION 2. Section 6.413(a), Tax Code, is amended to read as
4 follows:

5 (a) An individual is not eligible to be elected or appointed
6 to or to serve on the appraisal review board established for an
7 appraisal district if the individual or a business entity in which
8 the individual has a substantial interest is a party to a contract
9 with the appraisal district or with a taxing unit that participates
10 in the appraisal district.

11 SECTION 3. Section 6.414, Tax Code, is amended by adding
12 Subsection (h) to read as follows:

13 (h) This subsection applies only to an appraisal review
14 board elected under Section 6.44. Notwithstanding Subsections (a)
15 and (b), the appraisal review board by resolution of a majority of
16 the members may provide for a number of auxiliary appraisal review
17 board members that the board considers appropriate to hear taxpayer
18 protests before the appraisal review board and to assist the board
19 in performing its duties. The appraisal review board shall prepare
20 a list of names of potential auxiliary board members who meet the
21 qualifications for appointment as an auxiliary board member and
22 submit the list to the commissioners court of the county in which
23 the appraisal district is established. An auxiliary board member
24 is appointed by the commissioners court of the county in which the
25 appraisal district is established from the list of potential
26 members provided by the appraisal review board and is subject to the
27 same eligibility requirements and restrictions as a board member

1 under Sections 6.41, 6.411, 6.412, and 6.413. An auxiliary board
2 member is appointed for a two-year term. A vacancy among the
3 auxiliary board members is filled in the same manner as the original
4 appointment to the appraisal review board.

5 SECTION 4. Subchapter C, Chapter 6, Tax Code, is amended by
6 adding Section 6.44 to read as follows:

7 Sec. 6.44. APPRAISAL REVIEW BOARD ELECTION AND PROCEDURES
8 IN CERTAIN COUNTIES. (a) This section applies only to a county
9 that:

- 10 (1) has a population of more than 400,000; and
11 (2) is adjacent to a county with a population of more
12 than 3.3 million and no other counties with a population of more
13 than 300,000.

14 (b) An appraisal review board is established for an
15 appraisal district in a county described by Subsection (a).
16 Section 6.41 does not apply to an appraisal review board
17 established under this section.

18 (c) The board consists of three members elected by the
19 voters of the county at the general election for state and county
20 officers. The members serve two-year terms beginning January 1 of
21 odd-numbered years.

22 (d) To be eligible to serve on the board, an individual must
23 be a resident of the county and must have resided in the county for
24 at least two years before the date of the individual's election or
25 appointment.

26 (e) A vacancy on the appraisal review board is filled by
27 appointment by resolution of a majority of the appraisal district

1 board of directors.

2 (f) For purposes of Chapter 87, Local Government Code,
3 grounds for removal of a member of an appraisal review board
4 include:

5 (1) a violation of Section 6.412, 6.413, 41.66(f), or
6 41.69;

7 (2) good cause relating to the attendance of members
8 at called meetings of the board as established by written policy
9 adopted by a majority of the appraisal district board of directors;

10 (3) clear and convincing evidence of repeated bias or
11 misconduct; or

12 (4) failure to complete a course required by Section
13 5.041.

14 (g) Section 6.412(e) does not apply to an appraisal review
15 board member elected under this section.

16 (h) Notwithstanding Section 6.42(a), the appraisal review
17 board by resolution shall select a chairman and a secretary from
18 among the board's members. The board is encouraged to select as
19 chairman a member of the board, if any, who has a background in law
20 and property appraisal.

21 SECTION 5. Subchapter C, Chapter 6, Tax Code, is amended by
22 adding Section 6.45 to read as follows:

23 Sec. 6.45. BALLOT PROCEDURES FOR APPRAISAL REVIEW BOARD
24 MEMBER; FILING FEE. (a) This section applies only to an appraisal
25 review board member required to be elected under Section 6.44.

26 (b) Except as provided by this section, Chapter 144,
27 Election Code, applies to a candidate for the office of member of

1 the appraisal review board of an appraisal district.

2 (c) An application for a place on the ballot must be filed
3 with the county judge of the county for which the appraisal district
4 is established and be accompanied by a filing fee of \$250.

5 (d) A candidate's name may appear on the ballot only as an
6 independent candidate.

7 (e) A filing fee received under this section shall be
8 deposited in the county treasury to the credit of the county general
9 fund.

10 SECTION 6. Section 41.66(g), Tax Code, is amended to read as
11 follows:

12 (g) At the beginning of a hearing on a protest, each member
13 of the appraisal review board hearing the protest must sign an
14 affidavit stating that the board member has not communicated with
15 another person in violation of Subsection (f). If a board member
16 has communicated with another person in violation of Subsection
17 (f), the member must be recused from the proceeding and may not
18 hear, deliberate on, or vote on the determination of the protest.
19 The board of directors of the appraisal district shall adopt and
20 implement a policy concerning the temporary replacement of an
21 appraisal review board member who has communicated with another
22 person in violation of Subsection (f), except that an appraisal
23 review board elected under Section 6.44 shall adopt and implement
24 its own policy instead of the board of directors of the appraisal
25 district.

26 SECTION 7. (a) Appraisal review board members shall be
27 elected under Section 6.44, Tax Code, as added by this Act,

1 beginning with the general election conducted in 2020. Members
2 then elected take office January 1, 2021.

3 (b) The change in the manner of selection of appraisal
4 review board members made by Section 6.44, Tax Code, as added by
5 this Act, does not affect the selection of members who serve on the
6 board before January 1, 2021.

7 (c) The term of an appraisal review board member in an
8 appraisal district established for a county described by Section
9 6.44, Tax Code, as added by this Act, serving on December 31, 2020,
10 expires on January 1, 2021.

11 (d) Auxiliary members may be appointed under Section
12 6.414(h), Tax Code, as added by this Act, by a commissioners court
13 on or after January 1, 2021.

14 (e) The change in the manner of selection of auxiliary
15 members made by Section 6.414(h), Tax Code, as added by this Act,
16 does not affect the selection of auxiliary members who serve before
17 January 1, 2021.

18 (f) The term of an auxiliary member in an appraisal district
19 established for a county described by Section 6.44, Tax Code, as
20 added by this Act, serving on December 31, 2020, expires on January
21 1, 2021.

22 SECTION 8. (a) Except as otherwise provided by this
23 section, this Act takes effect January 1, 2021.

24 (b) This section and the sections of this Act adding Section
25 6.45, Tax Code, and providing for the initial election of appraisal
26 board members under Section 6.44, Tax Code, as added by this Act,
27 take effect January 1, 2020.