

## **BILL ANALYSIS**

Senate Research Center  
87R5312 RDS-D

S.B. 1432  
By: Bettencourt  
Natural Resources & Economic Development  
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As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Members of appraisal review boards are selected through different processes depending on the respective county's population. The member may serve a maximum of up to three two-year terms. There have been instances in which a review board member may have his hours reduced or becomes term limited out and the member then applies for unemployment compensation.

Specifically, in Harris County, board members with reduced hours and former board members applied for unemployment compensation and the Texas Workforce Commission determined those current and former review board members were eligible for unemployment compensation from the Harris County Appraisal District (HCAD). The case was litigated to the state supreme court which upheld an appellate court ruling that the current and former members were in fact eligible for unemployment compensation from HCAD.

However, in light of the importance of appraisal review boards having autonomy from the appraisal districts, current or former appraisal review board members should not be eligible for unemployment benefits from the appraisal district whose valuations the board members review. Therefore, S.B. 1432 stipulates that current and former appraisal review board members are not eligible for unemployment compensation for services performed by the individual as part of the review board for the appraisal district.

As proposed, S.B. 1432 amends current law relating to the eligibility for unemployment compensation benefits of individuals who serve on the appraisal review board of an appraisal district.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Subchapter C, Chapter 207, Labor Code, by adding Section 207.0435, as follows:

Sec. 207.0435. APPRAISAL REVIEW BOARD MEMBERS. Provides that benefits are not payable to an individual based on services performed by the individual as a member of the appraisal review board of an appraisal district established under Section 6.41 (Appraisal Review Board), Tax Code.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2021.