87R632 SMT-F

By:  Shine H.B. No. 986

A BILL TO BE ENTITLED

AN ACT

relating to the appointment of appraisal review board members.

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

SECTION 1.  Section 6.052(f), Tax Code, is amended to read as follows:

(f)  The taxpayer liaison officer for an appraisal district described by Section 6.41(d-1)(1) [~~6.41(d-1)~~] is responsible for providing clerical assistance to the local administrative district judge in the selection of appraisal review board members. The officer shall deliver to the local administrative district judge any applications to serve on the board that are submitted to the officer and shall perform other duties as requested by the local administrative district judge. The officer may not influence the process for selecting appraisal review board members.

SECTION 2.  Sections 6.41(d), (d-1), and (d-9), Tax Code, are amended to read as follows:

(d)  In an appraisal district to which this subsection applies [~~Except as provided by Subsection (d-1)~~], the members of the board are appointed by resolution of a majority of the appraisal district board of directors.  A vacancy on the board is filled in the same manner for the unexpired portion of the term. This subsection applies to:

(1)  an appraisal district established in a county with a population of less than 120,000 if the board of directors of the appraisal district does not elect to allow the local administrative district judge to appoint the members of the board as authorized by Subsection (d-1)(2); or

(2)  an appraisal district established in a county with a population of 120,000 or more if:

(A)  each member of the board of directors of the appraisal district other than the county assessor-collector serves as a member of the governing body of a taxing unit that participates in the appraisal district on the date the members of the board are appointed; and

(B)  the board of directors of the appraisal district by resolution elects to appoint the members of the board.

(d-1)  In an appraisal district to which this subsection applies, [~~a county with a population of 120,000 or more~~] the members of the board are appointed by the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the local administrative district judge. The appraisal district may provide the local administrative district judge with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district. This subsection applies to:

(1)  an appraisal district established in a county with a population of 120,000 or more if the board of directors of the appraisal district does not elect to appoint the members of the board as authorized by Subsection (d)(2); or

(2)  an appraisal district established in a county with a population of less than 120,000 if the board of directors of the appraisal district by resolution elects to allow the local administrative district judge to appoint the members of the board.

(d-9)  In selecting individuals who are to serve as members of the appraisal review board for an appraisal district described by Subsection (b-2), the local administrative district judge or the appraisal district board of directors, as applicable, shall select an adequate number of qualified individuals to permit the chairman of the appraisal review board to fill the positions on each special panel established under Section 6.425.

SECTION 3.  Section 6.412(d), Tax Code, is amended to read as follows:

(d)  A person is ineligible to serve on the appraisal review board of an appraisal district established for a county with a population of 120,000 or more [~~described by Section 6.41(d-1)~~] if the person:

(1)  is a former member of the board of directors, former officer, or former employee of the appraisal district;

(2)  served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer;

(3)  appeared before the appraisal review board for compensation during the two-year period preceding the date the person is appointed; or

(4)  served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board.

SECTION 4.  Section 6.425(e), Tax Code, is amended to read as follows:

(e)  Notwithstanding Subsection (d), the chairman of the appraisal review board may appoint to a special panel described by this section a member of the appraisal review board who does not meet the qualifications prescribed by that subsection if:

(1)  the number of persons appointed to the board [~~by the local administrative district judge~~] who meet those qualifications is not sufficient to fill the positions on each special panel; and

(2)  the board member being appointed to the panel holds a bachelor's degree in any field.

SECTION 5.  This Act applies only to the appointment of appraisal review board members for terms beginning on or after the effective date of this Act.

SECTION 6.  This Act takes effect January 1, 2022.