

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

1 appraisal district does not elect to allow the local administrative
2 district judge to appoint the members of the board as authorized by
3 Subsection (d-1)(2); or

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

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

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

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

26 (1) an appraisal district established in a county with
27 a population of 120,000 or more if the board of directors of the

1 appraisal district does not elect to appoint the members of the
2 board as authorized by Subsection (d)(2); or

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

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

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

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

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

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

26 (3) appeared before the appraisal review board for
27 compensation during the two-year period preceding the date the

1 person is appointed; or

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

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

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

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

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

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

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