

By: Burns

H.B. No. 2941

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)]~~ 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), (d-2), (d-3), (e), (f), (g), (i), and (j), Tax Code, are amended to read as follows:

(d) Members [~~Except as provided by Subsection (d-1), 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 [~~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.

(d-1) [~~In a county with a population of 120,000 or more the~~

1 ~~members of the board are appointed by the local administrative~~  
2 ~~district judge under Subchapter D, Chapter 74, Government Code, in~~  
3 ~~the county in which the appraisal district is established.] All~~  
4 applications submitted to the appraisal district or to the  
5 appraisal review board from persons seeking appointment as a member  
6 of the appraisal review board shall be delivered to the local  
7 administrative district judge. The appraisal district may provide  
8 the local administrative district judge with information regarding  
9 whether an applicant for appointment to or a member of the board  
10 owes any delinquent ad valorem taxes to a taxing unit participating  
11 in the appraisal district.

12 (d-2) A local administrative district judge [~~making~~  
13 ~~appointments under Subsection (d-1)] may make [~~such~~] appointments  
14 to the board directly or may, by written order, appoint from three  
15 to five persons to perform the duties of appraisal review board  
16 commissioner. If the local administrative district judge chooses  
17 to appoint appraisal review board commissioners, each commissioner  
18 shall possess the same qualifications as those required of an  
19 appraisal review board member.~~

20 (d-3) The local administrative judge [~~making appointments~~  
21 ~~under Subsection (d-1)] shall cause the proper officer to notify~~  
22 [~~such~~] appointees to the board of their [~~such~~] appointment, and  
23 when and where they are to appear.

24 (e) Members of the board hold office for terms of two years  
25 beginning January 1. The appraisal district board of directors by  
26 resolution shall provide for staggered terms, so that the terms of  
27 as close to one-half of the members as possible expire each year.

1 In making the initial or subsequent appointments, [~~the board of~~  
2 ~~directors or~~] the local administrative district judge or the  
3 judge's designee shall designate those members who serve terms of  
4 one year as needed to comply with this subsection.

5 (f) A member of the board may be removed from the board [~~by a~~  
6 ~~majority vote of the appraisal district board of directors, or~~] by  
7 the local administrative district judge or the judge's designee[~~7~~  
8 ~~as applicable, that appointed the member~~]. Grounds for removal are:

9 (1) a violation of Section [6.412](#), [6.413](#), [41.66\(f\)](#), or  
10 [41.69](#);

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

15 (3) evidence of repeated bias or misconduct.

16 (g) Subsection (a) does not preclude the boards of directors  
17 of two or more adjoining appraisal districts from providing for the  
18 operation of a consolidated appraisal review board by interlocal  
19 contract. Members of a consolidated appraisal review board are  
20 appointed jointly by the local administrative district judges in  
21 the counties in which the appraisal districts that are parties to  
22 the contract are established.

23 (i) [~~This subsection applies only to an appraisal district~~  
24 ~~described by Subsection (d-1).~~] A chief appraiser or another  
25 employee or agent of the appraisal district, a member of the  
26 appraisal review board for the appraisal district, a member of the  
27 board of directors of the appraisal district, a property tax

1 consultant, or an agent of a property owner commits an offense if  
2 the person communicates with the local administrative district  
3 judge regarding the appointment of appraisal review board members.

4 This subsection does not apply to:

5 (1) a communication between a member of the appraisal  
6 review board and the local administrative district judge regarding  
7 the member's reappointment to the board;

8 (2) a communication between the taxpayer liaison  
9 officer for the appraisal district and the local administrative  
10 district judge in the course of the performance of the officer's  
11 clerical duties so long as the officer does not offer an opinion or  
12 comment regarding the appointment of appraisal review board  
13 members;

14 (3) a communication between a chief appraiser or  
15 another employee or agent of the appraisal district, a member of the  
16 appraisal review board for the appraisal district, or a member of  
17 the board of directors of the appraisal district and the local  
18 administrative district judge regarding information relating to or  
19 described by Subsection (d-1), (d-5), or (f) of this section or  
20 Section [411.1296](#), Government Code;

21 (4) a communication between a property tax consultant  
22 or a property owner or an agent of the property owner and the  
23 taxpayer liaison officer for the appraisal district regarding  
24 information relating to or described by Subsection (f). The  
25 taxpayer liaison officer for the appraisal district shall report  
26 the contents of the communication relating to or described by  
27 Subsection (f) to the local administrative district judge; or

1           (5) a communication between a property tax consultant  
2 or a property owner or an agent of the property owner and the local  
3 administrative district judge regarding information relating to or  
4 described by Subsection (f).

5           (j) A chief appraiser or another employee or agent of an  
6 appraisal district commits an offense if the person communicates  
7 with a member of the appraisal review board for the appraisal  
8 district, a member of the board of directors of the appraisal  
9 district, or [~~if the appraisal district is an appraisal district~~  
10 ~~described by Subsection (d-1),~~] the local administrative district  
11 judge regarding a ranking, scoring, or reporting of the percentage  
12 by which the appraisal review board or a panel of the board reduces  
13 the appraised value of property.

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 [411.1296\(c\)](#), Government Code, is amended  
6 to read as follows:

7 (c) The [~~If the members of the appraisal review board of an~~  
8 ~~appraisal district are appointed by the local administrative~~  
9 ~~district judge, the~~] appraisal district may provide criminal  
10 history record information obtained under this section to the local  
11 administrative district judge or to the appraisal review board  
12 commissioners appointed by the local administrative district  
13 judge.

14 SECTION 5. The changes made to Section [6.41](#), Tax Code, as  
15 amended by this Act, apply only to the appointment of appraisal  
16 review board members to terms beginning on or after January 1, 2022.  
17 This Act does not affect the term of an appraisal review board  
18 member serving on December 31, 2021, if the member was appointed  
19 before that date to a term that began before December 31, 2021, and  
20 expires December 31, 2022.

21 SECTION 6. This Act takes effect immediately if it receives  
22 a vote of two-thirds of all the members elected to each house, as  
23 provided by Section [39](#), Article III, Texas Constitution. If this  
24 Act does not receive the vote necessary for immediate effect, this  
25 Act takes effect September 1, 2021.