

By: Creighton

S.B. No. 1099

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 6.052(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, if applicable. 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. Subchapter C, Chapter 6, Tax Code, is amended by adding Sections 6.4101 and 6.4102 to read as follows:

Sec. 6.4101. APPRAISAL REVIEW BOARD ELECTION AND PROCEDURES IN CERTAIN COUNTIES. (a) This section applies only to a county that:

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

1 than 300,000.

2 (b) An appraisal review board is established for an  
3 appraisal district established in a county described by Subsection  
4 (a). Section 6.41 does not apply to an appraisal review board  
5 established under this section.

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

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

14 (e) A vacancy on the appraisal review board is filled by  
15 appointment by resolution of a majority of the appraisal district  
16 board of directors.

17 (f) For purposes of Chapter 87, Local Government Code,  
18 grounds for removal of a member of an appraisal review board  
19 include:

20 (1) a violation of Section 6.412, 6.413, 41.66(f), or  
21 41.69;

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

25 (3) evidence of repeated bias or misconduct; or

26 (4) failure to complete a course required by Section  
27 5.041.

1        (g) Notwithstanding Section 6.42(a), the appraisal review  
2 board by resolution shall select a chairman and a secretary from  
3 among the board's members. The board is encouraged to select as  
4 chairman a member of the board, if any, who has a background in law  
5 and property appraisal.

6        Sec. 6.4102. BALLOT PROCEDURES FOR APPRAISAL REVIEW BOARD  
7 MEMBER; FILING FEE. (a) This section applies only to an appraisal  
8 review board member required to be elected under Section 6.4101.

9        (b) Except as provided by this section, Chapter 144,  
10 Election Code, applies to a candidate for the office of member of  
11 the appraisal review board of an appraisal district.

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

15        (d) A filing fee received under this section shall be  
16 deposited in the county treasury to the credit of the county general  
17 fund.

18        SECTION 3. Section 6.411(c-1), Tax Code, is amended to read  
19 as follows:

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

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

1 (2) that constitute social conversation;

2 (3) that are specifically limited to and involve  
3 administrative, clerical, or logistical matters related to the  
4 scheduling and operation of hearings, the processing of documents,  
5 the issuance of orders, notices, and subpoenas, and the operation,  
6 appointment, composition, or attendance at training of the  
7 appraisal review board; or

8 (4) that are necessary and appropriate to enable the  
9 board of directors of the appraisal district, or the appraisal  
10 review board if elected under Section 6.4101, to determine whether  
11 to appoint, reappoint, or remove a person as a member or the  
12 chairman or secretary of the appraisal review board.

13 SECTION 4. Section 6.412(d), Tax Code, is amended to read as  
14 follows:

15 (d) A person is ineligible to serve on the appraisal review  
16 board of an appraisal district established for a county described  
17 by Section 6.41(d-1) if the person:

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

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

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

27 (4) served for all or part of three previous terms as a

1 board member or auxiliary board member on the appraisal review  
2 board.

3 SECTION 5. 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 6. 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 6.4101. Notwithstanding Subsections  
15 (a) and (b), the appraisal review board by resolution of a majority  
16 of the members may provide for a number of auxiliary appraisal  
17 review board members that the board considers appropriate to hear  
18 taxpayer protests before the appraisal review board and to assist  
19 the board in performing its duties. The appraisal review board  
20 shall prepare a list of names of potential auxiliary board members  
21 who meet the qualifications for appointment as an auxiliary board  
22 member and submit the list to the commissioners court of the county  
23 in which the appraisal district is established. An auxiliary board  
24 member is appointed by the commissioners court of the county in  
25 which the appraisal district is established from the list of  
26 potential members provided by the appraisal review board and is  
27 subject to the same eligibility requirements and restrictions as a

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

5 SECTION 7. Section 41.66(g), Tax Code, is amended to read as  
6 follows:

7 (g) At the beginning of a hearing on a protest, each member  
8 of the appraisal review board hearing the protest must sign an  
9 affidavit stating that the board member has not communicated with  
10 another person in violation of Subsection (f). If a board member  
11 has communicated with another person in violation of Subsection  
12 (f), the member must be recused from the proceeding and may not  
13 hear, deliberate on, or vote on the determination of the protest.  
14 The board of directors of the appraisal district shall adopt and  
15 implement a policy concerning the temporary replacement of an  
16 appraisal review board member who has communicated with another  
17 person in violation of Subsection (f), except that an appraisal  
18 review board elected under Section 6.4101 shall adopt and implement  
19 its own policy instead of the board of directors of the appraisal  
20 district.

21 SECTION 8. (a) Appraisal review board members shall be  
22 elected under Section 6.4101, Tax Code, as added by this Act,  
23 beginning with the general election conducted in 2022. Members  
24 then elected take office January 1, 2023.

25 (b) The change in the manner of selection of appraisal  
26 review board members made by Section 6.4101, Tax Code, as added by  
27 this Act, does not affect the selection of members who serve on the

1 board before January 1, 2023.

2 (c) The term of an appraisal review board member in an  
3 appraisal district established for a county described by Section  
4 6.4101, Tax Code, as added by this Act, serving on December 31,  
5 2022, expires on January 1, 2023.

6 (d) Auxiliary members may be appointed under Section  
7 6.414(h), Tax Code, as added by this Act, by a commissioners court  
8 on or after January 1, 2023.

9 (e) The change in the manner of selection of auxiliary  
10 members made by Section 6.414(h), Tax Code, as added by this Act,  
11 does not affect the selection of auxiliary members who serve before  
12 January 1, 2023.

13 (f) The term of an auxiliary member in an appraisal district  
14 established for a county described by Section 6.4101, Tax Code, as  
15 added by this Act, serving on December 31, 2022, expires on January  
16 1, 2023.

17 SECTION 9. (a) Except as otherwise provided by this  
18 section, this Act takes effect January 1, 2023.

19 (b) This section, Section 6.4102, Tax Code, as added by this  
20 Act, and Section 8 of this Act take effect January 1, 2022.