

## **BILL ANALYSIS**

S.B. 361  
By: Eckhardt  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Over the last 40 years, the scope of work for appraisal districts has increased exponentially. In fact, many counties saw record numbers of appraisal protests last year. Due to this increase in the number of appraisal protests, the need for qualified appraisal review board (ARB) members has grown. However, due to the current limitations on who can serve as an ARB member, many appraisal districts have not been able to hire the number of ARB members needed to conduct formal hearings. S.B. 361 seeks to ease the challenges appraisal districts face with this increased workload by allowing appraisal districts to hire teachers to serve on an ARB.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 361 amends the Tax Code to authorize a person employed as a teacher by a public school district to serve on an appraisal district's appraisal review board (ARB) as a specific exemption to the prohibition against employees of a taxing unit within the district serving as an ARB member.

### **EFFECTIVE DATE**

September 1, 2023.