

BILL ANALYSIS

Senate Research Center
88R7124 MLH-D

S.B. 361
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Local Government
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

In 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 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 needed number of ARB members to conduct formal hearings.

S.B. 361 looks to ease the challenges appraisal districts face with this increased workload by allowing appraisal districts to hire teachers to serve on an Appraisal Review Board over summer break.

As proposed, S.B. 361 amends current law relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 6.412(c), Tax Code, as follows:

(c) Provides that except as otherwise provided by this subsection, a person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, officer, or employee of the appraisal district, an employee of the Comptroller of Public Accounts of the State of Texas, or a member of the governing body, officer, or employee of a taxing unit. Authorizes a person employed by a school district as a teacher to serve on the appraisal review board. Makes nonsubstantive changes.

SECTION 2. Effective date: September 1, 2023.