88R1311 DRS-D

By:  Creighton S.B. No. 883

A BILL TO BE ENTITLED

AN ACT

relating to the selection of the chief appraiser of an appraisal district in certain counties; authorizing a fee.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Section 1.15, Tax Code, is amended to read as follows:

Sec. 1.15.  APPRAISERS FOR TAXING UNITS PROHIBITED.  (a) Except as provided by Subsection (b), a [~~A~~] taxing unit may not employ any person for the purpose of appraising property for taxation purposes.

(b)  A taxing unit that participates in an appraisal district established in a county other than a county to which Section 6.0502 applies may employ a person for the purpose described by Subsection (a) of this section [~~except~~] to the extent necessary to perform a contract under Section 6.05(b) [~~of this code~~].

SECTION 2.  Sections 6.035(a), (b), and (d), Tax Code, are amended to read as follows:

(a)  An individual is ineligible to serve on an appraisal district board of directors and is disqualified from service or employment as chief appraiser if the individual:

(1)  is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district; or

(2)  owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A)  the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or

(B)  a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

(b)  A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member or chief appraiser continues to hold office or [~~the chief appraiser~~] remains employed knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the same appraisal district in which the board member or chief appraiser serves or [~~the chief appraiser~~] is employed. An offense under this subsection is a Class B misdemeanor.

(d)  An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the chief appraiser may not be used as evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the same appraisal district in which the chief appraiser serves or is employed.

SECTION 3.  Subchapter A, Chapter 6, Tax Code, is amended by adding Sections 6.0502 and 6.0503 to read as follows:

Sec. 6.0502.  ADMINISTRATION OF APPRAISAL OFFICE IN CERTAIN COUNTIES BY ELECTED CHIEF APPRAISER. (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 than 300,000.

(b)  Sections 6.05(b), (c), and (d) do not apply to an appraisal district established in a county to which this section applies.

(c)  The board of directors of an appraisal district established in a county to which this section applies may contract with an appraisal office in another district to perform the duties of the appraisal office for the district.

(d)  The chief appraiser is the chief administrator of the appraisal office for an appraisal district established in a county to which this section applies. The chief appraiser is elected at the general election for state and county officers by the voters of the county in which the appraisal district is established.  The chief appraiser serves a two-year term beginning January 1 of each odd-numbered year.  To be eligible to serve as chief appraiser, an individual must be a resident of the county in which the appraisal district is established and must have resided in the county for at least four years preceding the date the individual takes office.

(e)  The chief appraiser of an appraisal district established in a county to which this section applies is entitled to compensation as provided by the budget adopted by the board of directors.  The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the appraisal district.  The chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget, with the exception of a general counsel to the appraisal district.

(f)  A vacancy in the office of chief appraiser of an appraisal district established in a county to which this section applies is filled by the commissioners court of the applicable county.

(g)  For purposes of removal under Chapter 87, Local Government Code, "incompetency" in the case of a chief appraiser of an appraisal district established in a county to which this section applies includes failure to complete the course of training required by Section 5.042 within the period prescribed by that section.

(h)  Section 6.0501 does not apply to an appraisal district established in a county to which this section applies.

(i)  For purposes of an appraisal district established in a county to which this section applies, a reference in law to a chief appraiser as an employee of an appraisal district shall be construed to refer to the elected chief appraiser of the applicable appraisal district and may not be construed in a manner inconsistent with this section.

Sec. 6.0503.  BALLOT PROCEDURES FOR CHIEF APPRAISER; FILING FEE.  (a)  This section applies only to a chief appraiser required to be elected under Section 6.0502.

(b)  Except as provided by this section, Chapter 144, Election Code, applies to a candidate for the office of chief appraiser of an appraisal district.

(c)  An application for a place on the ballot must be filed with the county judge of the county for which the appraisal district is established and be accompanied by a filing fee of $1,250.

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

SECTION 4.  Section 22.28(d), Tax Code, is amended to read as follows:

(d)  To help defray the costs of administering this chapter, a collector who collects a penalty imposed under Subsection (a) shall remit to the appraisal district of [~~that employs~~] the chief appraiser who imposed the penalty an amount equal to five percent of the penalty amount collected.

SECTION 5.  Section 1151.164, Occupations Code, is amended to read as follows:

Sec. 1151.164.  CHIEF APPRAISER TRAINING PROGRAM. (a) The department shall implement a training program for newly elected or appointed chief appraisers and shall prescribe the curriculum for the training program as provided by this section.

(b)  The training program must provide the chief appraiser [~~appointee~~] with information regarding:

(1)  this chapter;

(2)  the programs operated by the department;

(3)  the role and functions of the department;

(4)  the rules of the commission, with an emphasis on the rules that relate to ethical behavior;

(5)  the role and functions of the chief appraiser, the appraisal district board of directors, and the appraisal review board;

(6)  the importance of maintaining the independence of an appraisal office from political pressure;

(7)  the importance of prompt and courteous treatment of the public;

(8)  the finance and budgeting requirements for an appraisal district, including appropriate controls to ensure that expenditures are proper; and

(9)  the requirements of:

(A)  the open meetings law, Chapter 551, Government Code;

(B)  the public information law, Chapter 552, Government Code;

(C)  the administrative procedure law, Chapter 2001, Government Code;

(D)  other laws relating to public officials, including conflict-of-interest laws; and

(E)  the standards of ethics imposed by the Uniform Standards of Professional Appraisal Practice.

SECTION 6.  (a)  The chief appraisers of an appraisal district established in a county described by Section 6.0502, Tax Code, as added by this Act, shall be elected beginning with the primary and general elections conducted in 2024. The chief appraiser then elected takes office January 1, 2025.

(b)  The change in the manner of selection of chief appraiser made by this Act for an appraisal district established in a county described by Section 6.0502, Tax Code, as added by this Act, does not affect the selection of a chief appraiser who is appointed by the appraisal district board of directors before January 1, 2024, and that person continues to serve at the pleasure of the board of directors as provided by the former law until removed by the board of directors or until the person elected as chief appraiser for the term that begins January 1, 2025, has qualified for office.

SECTION 7.  (a)  Except as otherwise provided by this section, this Act takes effect January 1, 2025.

(b)  This section, Section 6.0503, Tax Code, as added by this Act, and Section 6 of this Act take effect September 1, 2023.