

BILL ANALYSIS

Senate Research Center

S.B. 974
By: Eckhardt et al.
Local Government
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Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Counties across the state are struggling to find qualified individuals to serve on appraisal review boards (ARBs). Section 6.412, Tax Code, currently prohibits employees of taxing units from serving on ARBs. However, without adequate ARB members, appraisal districts cannot handle the high volume of protests and timely certify an appraisal roll to the taxing units each year.

S.B. 974 would allow teachers to serve on an appraisal review board. Teachers are a perfect fit for the boards since most protest hearings occur during the summer months when teachers are out of school. Additionally, teachers are not in a decision-making position regarding the school district's budget or tax rate.

This bill is a win-win, as it allows teachers to earn extra income during the summer and fills the need for additional qualified members to serve on review boards.

This is an identical draft of S.B. 361 88(R), which passed with bipartisan support. The Texas Association of Appraisal Districts is in support of this bill. There was no opposition to this bill last session, and no new opposition has been identified.

S.B. 974 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 and creates a criminal offense.

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 6.411, Tax Code, by adding Subsection (b-1), as follows:

(b-1) Provides that a member of the board of trustees of an independent school district or an employee of the district commits an offense if the member or employee communicates with a member of the appraisal review board who is employed by the school district as a teacher with the intent to influence a decision by the member in the member's capacity as a member of the appraisal review board.

SECTION 2. Amends Section 6.412(c), Tax Code to create an exception under this subsection to authorize a person employed by a school district as a teacher to serve on the appraisal review board and to make a nonsubstantive change.

SECTION 3. Effective date: September 1, 2025.