

## **BILL ANALYSIS**

Senate Research Center  
89R4378 MLH-D

S.B. 974  
By: Eckhardt et al.  
Local Government  
3/7/2025  
As Filed

### **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.

As proposed, 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.

### **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, 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.

SECTION 2. Effective date: September 1, 2025.