

1-1 By: Creighton S.B. No. 1987
1-2 (In the Senate - Filed March 7, 2019; March 19, 2019, read
1-3 first time and referred to Committee on Property Tax; May 3, 2019,
1-4 reported favorably by the following vote: Yeas 5, Nays 0;
1-5 May 3, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the selection and administration of an appraisal review
1-16 board in certain counties; authorizing a fee.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 6.411(c-1), Tax Code, is amended to read
1-19 as follows:

1-20 (c-1) This section does not apply to communications with a
1-21 member of an appraisal review board by the chief appraiser or
1-22 another employee or a member of the board of directors of an
1-23 appraisal district or a property tax consultant or attorney
1-24 representing a party to a proceeding before the appraisal review
1-25 board:

1-26 (1) during a hearing on a protest or other proceeding
1-27 before the appraisal review board;

1-28 (2) that constitute social conversation;

1-29 (3) that are specifically limited to and involve
1-30 administrative, clerical, or logistical matters related to the
1-31 scheduling and operation of hearings, the processing of documents,
1-32 the issuance of orders, notices, and subpoenas, and the operation,
1-33 appointment, composition, or attendance at training of the
1-34 appraisal review board; or

1-35 (4) that are necessary and appropriate to enable the
1-36 board of directors of the appraisal district, or the appraisal
1-37 review board if elected under Section 6.44, to determine whether to
1-38 appoint, reappoint, or remove a person as a member or the chairman
1-39 or secretary of the appraisal review board.

1-40 SECTION 2. Section 6.413(a), Tax Code, is amended to read as
1-41 follows:

1-42 (a) An individual is not eligible to be elected or appointed
1-43 to or to serve on the appraisal review board established for an
1-44 appraisal district if the individual or a business entity in which
1-45 the individual has a substantial interest is a party to a contract
1-46 with the appraisal district or with a taxing unit that participates
1-47 in the appraisal district.

1-48 SECTION 3. Section 6.414, Tax Code, is amended by adding
1-49 Subsection (h) to read as follows:

1-50 (h) This subsection applies only to an appraisal review
1-51 board elected under Section 6.44. Notwithstanding Subsections (a)
1-52 and (b), the appraisal review board by resolution of a majority of
1-53 the members may provide for a number of auxiliary appraisal review
1-54 board members that the board considers appropriate to hear taxpayer
1-55 protests before the appraisal review board and to assist the board
1-56 in performing its duties. The appraisal review board shall prepare
1-57 a list of names of potential auxiliary board members who meet the
1-58 qualifications for appointment as an auxiliary board member and
1-59 submit the list to the commissioners court of the county in which
1-60 the appraisal district is established. An auxiliary board member
1-61 is appointed by the commissioners court of the county in which the

2-1 appraisal district is established from the list of potential
2-2 members provided by the appraisal review board and is subject to the
2-3 same eligibility requirements and restrictions as a board member
2-4 under Sections 6.41, 6.411, 6.412, and 6.413. An auxiliary board
2-5 member is appointed for a two-year term. A vacancy among the
2-6 auxiliary board members is filled in the same manner as the original
2-7 appointment to the appraisal review board.

2-8 SECTION 4. Subchapter C, Chapter 6, Tax Code, is amended by
2-9 adding Section 6.44 to read as follows:

2-10 Sec. 6.44. APPRAISAL REVIEW BOARD ELECTION AND PROCEDURES
2-11 IN CERTAIN COUNTIES. (a) This section applies only to a county
2-12 that:

- 2-13 (1) has a population of more than 400,000; and
- 2-14 (2) is adjacent to a county with a population of more
2-15 than 3.3 million and no other counties with a population of more
2-16 than 300,000.

2-17 (b) An appraisal review board is established for an
2-18 appraisal district in a county described by Subsection (a).
2-19 Section 6.41 does not apply to an appraisal review board
2-20 established under this section.

2-21 (c) The board consists of three members elected by the
2-22 voters of the county at the general election for state and county
2-23 officers. The members serve two-year terms beginning January 1 of
2-24 odd-numbered years.

2-25 (d) To be eligible to serve on the board, an individual must
2-26 be a resident of the county and must have resided in the county for
2-27 at least two years before the date of the individual's election or
2-28 appointment.

2-29 (e) A vacancy on the appraisal review board is filled by
2-30 appointment by resolution of a majority of the appraisal district
2-31 board of directors.

2-32 (f) For purposes of Chapter 87, Local Government Code,
2-33 grounds for removal of a member of an appraisal review board
2-34 include:

- 2-35 (1) a violation of Section 6.412, 6.413, 41.66(f), or
2-36 41.69;
- 2-37 (2) good cause relating to the attendance of members
2-38 at called meetings of the board as established by written policy
2-39 adopted by a majority of the appraisal district board of directors;
- 2-40 (3) clear and convincing evidence of repeated bias or
2-41 misconduct; or
- 2-42 (4) failure to complete a course required by Section
2-43 5.041.

2-44 (g) Section 6.412(e) does not apply to an appraisal review
2-45 board member elected under this section.

2-46 (h) Notwithstanding Section 6.42(a), the appraisal review
2-47 board by resolution shall select a chairman and a secretary from
2-48 among the board's members. The board is encouraged to select as
2-49 chairman a member of the board, if any, who has a background in law
2-50 and property appraisal.

2-51 SECTION 5. Subchapter C, Chapter 6, Tax Code, is amended by
2-52 adding Section 6.45 to read as follows:

2-53 Sec. 6.45. BALLOT PROCEDURES FOR APPRAISAL REVIEW BOARD
2-54 MEMBER; FILING FEE. (a) This section applies only to an appraisal
2-55 review board member required to be elected under Section 6.44.

2-56 (b) Except as provided by this section, Chapter 144,
2-57 Election Code, applies to a candidate for the office of member of
2-58 the appraisal review board of an appraisal district.

2-59 (c) An application for a place on the ballot must be filed
2-60 with the county judge of the county for which the appraisal district
2-61 is established and be accompanied by a filing fee of \$250.

2-62 (d) A candidate's name may appear on the ballot only as an
2-63 independent candidate.

2-64 (e) A filing fee received under this section shall be
2-65 deposited in the county treasury to the credit of the county general
2-66 fund.

2-67 SECTION 6. Section 41.66(g), Tax Code, is amended to read as
2-68 follows:

2-69 (g) At the beginning of a hearing on a protest, each member

3-1 of the appraisal review board hearing the protest must sign an
3-2 affidavit stating that the board member has not communicated with
3-3 another person in violation of Subsection (f). If a board member
3-4 has communicated with another person in violation of Subsection
3-5 (f), the member must be recused from the proceeding and may not
3-6 hear, deliberate on, or vote on the determination of the protest.
3-7 The board of directors of the appraisal district shall adopt and
3-8 implement a policy concerning the temporary replacement of an
3-9 appraisal review board member who has communicated with another
3-10 person in violation of Subsection (f), except that an appraisal
3-11 review board elected under Section 6.44 shall adopt and implement
3-12 its own policy instead of the board of directors of the appraisal
3-13 district.

3-14 SECTION 7. (a) Appraisal review board members shall be
3-15 elected under Section 6.44, Tax Code, as added by this Act,
3-16 beginning with the general election conducted in 2020. Members
3-17 then elected take office January 1, 2021.

3-18 (b) The change in the manner of selection of appraisal
3-19 review board members made by Section 6.44, Tax Code, as added by
3-20 this Act, does not affect the selection of members who serve on the
3-21 board before January 1, 2021.

3-22 (c) The term of an appraisal review board member in an
3-23 appraisal district established for a county described by Section
3-24 6.44, Tax Code, as added by this Act, serving on December 31, 2020,
3-25 expires on January 1, 2021.

3-26 (d) Auxiliary members may be appointed under Section
3-27 6.414(h), Tax Code, as added by this Act, by a commissioners court
3-28 on or after January 1, 2021.

3-29 (e) The change in the manner of selection of auxiliary
3-30 members made by Section 6.414(h), Tax Code, as added by this Act,
3-31 does not affect the selection of auxiliary members who serve before
3-32 January 1, 2021.

3-33 (f) The term of an auxiliary member in an appraisal district
3-34 established for a county described by Section 6.44, Tax Code, as
3-35 added by this Act, serving on December 31, 2020, expires on January
3-36 1, 2021.

3-37 SECTION 8. (a) Except as otherwise provided by this
3-38 section, this Act takes effect January 1, 2021.

3-39 (b) This section and the sections of this Act adding Section
3-40 6.45, Tax Code, and providing for the initial election of appraisal
3-41 board members under Section 6.44, Tax Code, as added by this Act,
3-42 take effect January 1, 2020.

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