

1-1 By: Burns (Senate Sponsor - Springer) H.B. No. 2941  
 1-2 (In the Senate - Received from the House April 19, 2021;  
 1-3 April 19, 2021, read first time and referred to Committee on Local  
 1-4 Government; May 11, 2021, reported favorably by the following  
 1-5 vote: Yeas 9, Nays 0; May 11, 2021, 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	X			
1-14	X			
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED  
 1-18 AN ACT

1-19 relating to the appointment of appraisal review board members.  
 1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 1-21 SECTION 1. Section 6.052(f), Tax Code, is amended to read as  
 1-22 follows:  
 1-23 (f) The taxpayer liaison officer [~~for an appraisal district~~  
 1-24 ~~described by Section 6.41(d-1)] is responsible for providing~~  
 1-25 clerical assistance to the local administrative district judge in  
 1-26 the selection of appraisal review board members. The officer shall  
 1-27 deliver to the local administrative district judge any applications  
 1-28 to serve on the board that are submitted to the officer and shall  
 1-29 perform other duties as requested by the local administrative  
 1-30 district judge. The officer may not influence the process for  
 1-31 selecting appraisal review board members.  
 1-32 SECTION 2. Sections 6.41(d), (d-1), (d-2), (d-3), (e), (f),  
 1-33 (g), (i), and (j), Tax Code, are amended to read as follows:  
 1-34 (d) Members [~~Except as provided by Subsection (d-1),~~  
 1-35 ~~members]~~ of the board are appointed by the local administrative  
 1-36 district judge under Subchapter D, Chapter 74, Government Code, in  
 1-37 the county in which the appraisal district is established  
 1-38 [~~resolution of a majority of the appraisal district board of~~  
 1-39 ~~directors]~~. A vacancy on the board is filled in the same manner for  
 1-40 the unexpired portion of the term.  
 1-41 (d-1) [~~In a county with a population of 120,000 or more the~~  
 1-42 ~~members of the board are appointed by the local administrative~~  
 1-43 ~~district judge under Subchapter D, Chapter 74, Government Code, in~~  
 1-44 ~~the county in which the appraisal district is established.] All~~  
 1-45 applications submitted to the appraisal district or to the  
 1-46 appraisal review board from persons seeking appointment as a member  
 1-47 of the appraisal review board shall be delivered to the local  
 1-48 administrative district judge. The appraisal district may provide  
 1-49 the local administrative district judge with information regarding  
 1-50 whether an applicant for appointment to or a member of the board  
 1-51 owes any delinquent ad valorem taxes to a taxing unit participating  
 1-52 in the appraisal district.  
 1-53 (d-2) A local administrative district judge [~~making~~  
 1-54 ~~appointments under Subsection (d-1)] may make [~~such~~] appointments  
 1-55 to the board directly or may, by written order, appoint from three  
 1-56 to five persons to perform the duties of appraisal review board  
 1-57 commissioner. If the local administrative district judge chooses  
 1-58 to appoint appraisal review board commissioners, each commissioner  
 1-59 shall possess the same qualifications as those required of an  
 1-60 appraisal review board member.  
 1-61 (d-3) The local administrative judge [~~making appointments~~~~

2-1 ~~under Subsection (d-1)]~~ shall cause the proper officer to notify  
 2-2 [~~such~~] appointees to the board of their [~~such~~] appointment, and  
 2-3 when and where they are to appear.

2-4 (e) Members of the board hold office for terms of two years  
 2-5 beginning January 1. The appraisal district board of directors by  
 2-6 resolution shall provide for staggered terms, so that the terms of  
 2-7 as close to one-half of the members as possible expire each year.  
 2-8 In making the initial or subsequent appointments, [~~the board of~~  
 2-9 ~~directors or~~] the local administrative district judge or the  
 2-10 judge's designee shall designate those members who serve terms of  
 2-11 one year as needed to comply with this subsection.

2-12 (f) A member of the board may be removed from the board [~~by a~~  
 2-13 ~~majority vote of the appraisal district board of directors, or~~] by  
 2-14 the local administrative district judge or the judge's designee[~~7~~  
 2-15 ~~as applicable, that appointed the member~~]. Grounds for removal are:

2-16 (1) a violation of Section 6.412, 6.413, 41.66(f), or  
 2-17 41.69;

2-18 (2) good cause relating to the attendance of members  
 2-19 at called meetings of the board as established by written policy  
 2-20 adopted by a majority of the appraisal district board of directors;  
 2-21 or

2-22 (3) evidence of repeated bias or misconduct.

2-23 (g) Subsection (a) does not preclude the boards of directors  
 2-24 of two or more adjoining appraisal districts from providing for the  
 2-25 operation of a consolidated appraisal review board by interlocal  
 2-26 contract. Members of a consolidated appraisal review board are  
 2-27 appointed jointly by the local administrative district judges in  
 2-28 the counties in which the appraisal districts that are parties to  
 2-29 the contract are established.

2-30 (i) [~~This subsection applies only to an appraisal district~~  
 2-31 ~~described by Subsection (d-1).~~] A chief appraiser or another  
 2-32 employee or agent of the appraisal district, a member of the  
 2-33 appraisal review board for the appraisal district, a member of the  
 2-34 board of directors of the appraisal district, a property tax  
 2-35 consultant, or an agent of a property owner commits an offense if  
 2-36 the person communicates with the local administrative district  
 2-37 judge regarding the appointment of appraisal review board members.  
 2-38 This subsection does not apply to:

2-39 (1) a communication between a member of the appraisal  
 2-40 review board and the local administrative district judge regarding  
 2-41 the member's reappointment to the board;

2-42 (2) a communication between the taxpayer liaison  
 2-43 officer for the appraisal district and the local administrative  
 2-44 district judge in the course of the performance of the officer's  
 2-45 clerical duties so long as the officer does not offer an opinion or  
 2-46 comment regarding the appointment of appraisal review board  
 2-47 members;

2-48 (3) a communication between a chief appraiser or  
 2-49 another employee or agent of the appraisal district, a member of the  
 2-50 appraisal review board for the appraisal district, or a member of  
 2-51 the board of directors of the appraisal district and the local  
 2-52 administrative district judge regarding information relating to or  
 2-53 described by Subsection (d-1), (d-5), or (f) of this section or  
 2-54 Section 411.1296, Government Code;

2-55 (4) a communication between a property tax consultant  
 2-56 or a property owner or an agent of the property owner and the  
 2-57 taxpayer liaison officer for the appraisal district regarding  
 2-58 information relating to or described by Subsection (f). The  
 2-59 taxpayer liaison officer for the appraisal district shall report  
 2-60 the contents of the communication relating to or described by  
 2-61 Subsection (f) to the local administrative district judge; or

2-62 (5) a communication between a property tax consultant  
 2-63 or a property owner or an agent of the property owner and the local  
 2-64 administrative district judge regarding information relating to or  
 2-65 described by Subsection (f).

2-66 (j) A chief appraiser or another employee or agent of an  
 2-67 appraisal district commits an offense if the person communicates  
 2-68 with a member of the appraisal review board for the appraisal  
 2-69 district, a member of the board of directors of the appraisal

3-1 district, or [~~if the appraisal district is an appraisal district~~  
3-2 ~~described by Subsection (d-1),~~] the local administrative district  
3-3 judge regarding a ranking, scoring, or reporting of the percentage  
3-4 by which the appraisal review board or a panel of the board reduces  
3-5 the appraised value of property.

3-6 SECTION 3. Section 6.412(d), Tax Code, is amended to read as  
3-7 follows:

3-8 (d) A person is ineligible to serve on the appraisal review  
3-9 board of an appraisal district established for a county with a  
3-10 population of 120,000 or more [~~described by Section 6.41(d-1)~~] if  
3-11 the person:

3-12 (1) is a former member of the board of directors,  
3-13 former officer, or former employee of the appraisal district;

3-14 (2) served as a member of the governing body or officer  
3-15 of a taxing unit for which the appraisal district appraises  
3-16 property, until the fourth anniversary of the date the person  
3-17 ceased to be a member or officer;

3-18 (3) appeared before the appraisal review board for  
3-19 compensation during the two-year period preceding the date the  
3-20 person is appointed; or

3-21 (4) served for all or part of three previous terms as a  
3-22 board member or auxiliary board member on the appraisal review  
3-23 board.

3-24 SECTION 4. Section 411.1296(c), Government Code, is amended  
3-25 to read as follows:

3-26 (c) The [~~If the members of the appraisal review board of an~~  
3-27 ~~appraisal district are appointed by the local administrative~~  
3-28 ~~district judge, the~~] appraisal district may provide criminal  
3-29 history record information obtained under this section to the local  
3-30 administrative district judge or to the appraisal review board  
3-31 commissioners appointed by the local administrative district  
3-32 judge.

3-33 SECTION 5. The changes made to Section 6.41, Tax Code, as  
3-34 amended by this Act, apply only to the appointment of appraisal  
3-35 review board members to terms beginning on or after January 1, 2022.  
3-36 This Act does not affect the term of an appraisal review board  
3-37 member serving on December 31, 2021, if the member was appointed  
3-38 before that date to a term that began before December 31, 2021, and  
3-39 expires December 31, 2022.

3-40 SECTION 6. This Act takes effect immediately if it receives  
3-41 a vote of two-thirds of all the members elected to each house, as  
3-42 provided by Section 39, Article III, Texas Constitution. If this  
3-43 Act does not receive the vote necessary for immediate effect, this  
3-44 Act takes effect September 1, 2021.

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