

1-1 By: Shine (Senate Sponsor - Springer) H.B. No. 1285
 1-2 (In the Senate - Received from the House April 24, 2023;
 1-3 April 24, 2023, read first time and referred to Committee on Local
 1-4 Government; May 10, 2023, reported favorably by the following
 1-5 vote: Yeas 9, Nays 0; May 10, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Springer	X			
1-9 Eckhardt	X			
1-10 Gutierrez	X			
1-11 Hall	X			
1-12 Nichols	X			
1-13 Parker	X			
1-14 Paxton	X			
1-15 West	X			

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

1-19 relating to the training and duties of a taxpayer liaison officer
 1-20 for an appraisal district.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 5.06, Tax Code, is amended to read as
 1-23 follows:

1-24 Sec. 5.06. [~~EXPLANATION OF~~] TAXPAYER ASSISTANCE PAMPHLET
 1-25 [~~REMEDIES~~]. The comptroller shall prepare and electronically
 1-26 publish a pamphlet that:

1-27 (1) explains [~~explaining~~] the remedies available to a
 1-28 dissatisfied taxpayer [~~taxpayers~~] and the procedures to be followed
 1-29 in seeking remedial action;

1-30 (2) describes the functions of a taxpayer liaison
 1-31 officer appointed under Section 6.052 for an appraisal district
 1-32 with a population of more than 120,000; and

1-33 (3) provides advice on preparing and presenting a
 1-34 protest under Chapter 41 [~~. The comptroller shall include in the~~
 1-35 ~~pamphlet advice on preparing and presenting a protest~~].

1-36 SECTION 2. Section 6.052, Tax Code, is amended by amending
 1-37 Subsections (a), (b), (d), (e), (f), and (g) and adding Subsections
 1-38 (b-1), (b-2), (b-3), (b-4), (b-5), (b-6), (b-7), (b-8), (b-9), (h),
 1-39 and (i) to read as follows:

1-40 (a) The board of directors of of [~~for~~] an appraisal district
 1-41 created for a county with a population of more than 120,000 shall
 1-42 appoint a taxpayer liaison officer who shall serve at the pleasure
 1-43 of the board. The board may appoint one or more deputy taxpayer
 1-44 liaison officers to assist the taxpayer liaison officer in the
 1-45 performance of the officer's duties. The taxpayer liaison officer
 1-46 is the appraisal district officer primarily responsible for
 1-47 providing assistance to taxpayers for the district. The taxpayer
 1-48 liaison officer shall administer the public access functions
 1-49 required by Sections 6.04(d), (e), and (f), and is responsible for
 1-50 resolving disputes not involving matters that may be protested
 1-51 under Section 41.41. In addition, the taxpayer liaison officer is
 1-52 responsible for receiving, and compiling a list of, comments,
 1-53 complaints, and suggestions filed by the chief appraiser, a
 1-54 property owner, or a property owner's agent concerning the matters
 1-55 listed in Section 5.103(b) or any other matter related to the
 1-56 fairness and efficiency of the appraisal review board established
 1-57 for the appraisal district. The taxpayer liaison officer shall
 1-58 forward to the comptroller comments, complaints, and suggestions
 1-59 filed under this subsection in the form and manner prescribed by the
 1-60 comptroller not later than December 31 of each year.

1-61 (b) The taxpayer liaison officer shall provide to the public

2-1 information and materials designed to assist property owners in
2-2 understanding:
2-3 (1) the appraisal process;
2-4 (2) protest procedures;
2-5 (3) the procedure for filing;
2-6 (A) comments, complaints, and suggestions under
2-7 Subsection (a);
2-8 (B) ~~[of this section or]~~ a complaint under
2-9 Section 6.04(g);
2-10 (C) a complaint under Section 41.66(q); and
2-11 (D) a request for limited binding arbitration
2-12 under Section 41A.015; and
2-13 (4) other matters.
2-14 (b-1) Information concerning the process for submitting
2-15 comments, complaints, and suggestions to the comptroller
2-16 concerning an appraisal review board shall be provided at each
2-17 protest hearing.
2-18 (b-2) A property owner may file a written complaint with the
2-19 taxpayer liaison officer requesting resolution of a dispute with
2-20 the appraisal district or the appraisal review board about a matter
2-21 that does not relate to the appraisal of property. The taxpayer
2-22 liaison officer may resolve a complaint filed with the officer or
2-23 with the board of directors of the appraisal district by:
2-24 (1) referring the property owner to information and
2-25 materials described by Subsection (b) or to the appropriate
2-26 employee or officer of the appraisal district or appraisal review
2-27 board;
2-28 (2) meeting with the parties to the dispute that is the
2-29 subject of the complaint to facilitate an informal resolution;
2-30 (3) treating the matter as a complaint under Section
2-31 41.66(q), as appropriate;
2-32 (4) assisting the property owner in filing a request
2-33 for limited binding arbitration under Section 41A.015, as
2-34 appropriate; or
2-35 (5) recommending in writing to the chief appraiser,
2-36 board of directors, chairman of the appraisal review board, or the
2-37 property owner or the owner's agent, as applicable, a course of
2-38 action that the taxpayer liaison officer believes to be
2-39 appropriate.
2-40 (b-3) The taxpayer liaison officer:
2-41 (1) shall dismiss any part of a complaint filed under
2-42 Subsection (b-2) that relates to the appraised value of a property
2-43 or the appraisal methodology used in appraising the property; and
2-44 (2) may dismiss a complaint that is repetitive or that
2-45 fails to state a legitimate concern.
2-46 (b-4) If a complaint involves the assessment or collection
2-47 of a tax, the taxpayer liaison officer shall resolve the matter by
2-48 referring the property owner to the appropriate person who can
2-49 assist the owner with the assessment or collection of the tax.
2-50 (b-5) The taxpayer liaison officer shall notify a property
2-51 owner of the resolution of a complaint filed by the owner not later
2-52 than the 90th day after the date the complaint is filed.
2-53 (b-6) The resolution of a complaint filed under Subsection
2-54 (b-2) is not an action that a property owner is entitled to:
2-55 (1) protest under Chapter 41;
2-56 (2) request limited binding arbitration for under
2-57 Section 41A.015; or
2-58 (3) appeal under Chapter 42.
2-59 (b-7) The comptroller shall establish and supervise a
2-60 program for the training and education of taxpayer liaison officers
2-61 and deputy taxpayer liaison officers. The training program may be
2-62 provided online and must:
2-63 (1) include information on the duties and
2-64 responsibilities of a taxpayer liaison officer and a deputy
2-65 taxpayer liaison officer, including procedures for the informal
2-66 resolution of disputes;
2-67 (2) be at least two hours in length; and
2-68 (3) provide a certificate of completion for the
2-69 officer who completes the training.

3-1 (b-8) A person appointed as a taxpayer liaison officer or
 3-2 deputy taxpayer liaison officer shall complete the training program
 3-3 described by Subsection (b-7) and the course established under
 3-4 Section 5.041 for the training and education of appraisal review
 3-5 board members not later than the first anniversary of the date the
 3-6 officer is appointed, and again in each even-numbered year after
 3-7 that first anniversary. A person may not serve as a taxpayer liaison
 3-8 officer or deputy taxpayer liaison officer unless the person has
 3-9 completed the training programs as required by this subsection.

3-10 (b-9) A taxpayer liaison officer and deputy taxpayer
 3-11 liaison officer shall submit a copy of the certificate provided to
 3-12 the officer under Subsection (b-7) to the board of directors of the
 3-13 appraisal district that appointed the officer. The taxpayer liaison
 3-14 officer and each deputy taxpayer liaison officer shall retain a
 3-15 copy of each certificate provided to the officer for at least three
 3-16 years, and the board shall retain each certificate submitted to the
 3-17 board under this subsection for the same period.

3-18 (d) The taxpayer liaison officer and each deputy taxpayer
 3-19 liaison officer is entitled to compensation as provided by the
 3-20 budget adopted by the board of directors.

3-21 (e) The chief appraiser or any other person who performs
 3-22 appraisal or legal services for the appraisal district for
 3-23 compensation is not eligible to be the taxpayer liaison officer or a
 3-24 deputy taxpayer liaison officer.

3-25 (f) The taxpayer liaison officer is responsible for
 3-26 providing clerical assistance to the local administrative district
 3-27 judge in the selection of appraisal review board members and for
 3-28 publicizing the availability of positions on the appraisal review
 3-29 board. The officer shall deliver to the local administrative
 3-30 district judge any applications to serve on the board that are
 3-31 submitted to the officer and shall perform other duties as
 3-32 requested by the local administrative district judge. The officer
 3-33 may not influence the process for selecting appraisal review board
 3-34 members.

3-35 (g) Notwithstanding any other provision of this chapter, a
 3-36 taxpayer liaison officer or deputy taxpayer liaison officer acting
 3-37 under the taxpayer liaison officer's supervision does not commit an
 3-38 offense under this chapter if the officer or deputy communicates
 3-39 with the chief appraiser or another employee or agent of the
 3-40 appraisal district, a member of the appraisal review board
 3-41 established for the appraisal district, a member of the board of
 3-42 directors of the appraisal district, the local administrative
 3-43 district judge, a property tax consultant, a property owner, an
 3-44 agent of a property owner, or another person if the communication is
 3-45 made in the good faith exercise of the officer's statutory duties.

3-46 (h) If an appraisal district maintains an Internet website,
 3-47 the chief appraiser of the district shall post on the Internet
 3-48 website the name, contact information, and a description of the
 3-49 duties of the taxpayer liaison officer. A link to the information
 3-50 described by this subsection must be prominently posted on the home
 3-51 page of the Internet website.

3-52 (i) The board of directors of the appraisal district shall
 3-53 annually evaluate the performance of the taxpayer liaison officer
 3-54 and each deputy taxpayer liaison officer, if applicable. The
 3-55 evaluation must include a review of the timeliness of the officer's
 3-56 resolution of complaints.

3-57 SECTION 3. Section 41.66(q), Tax Code, is amended to read as
 3-58 follows:

3-59 (q) A person who owns property in an appraisal district or
 3-60 the chief appraiser of an appraisal district may file a complaint
 3-61 with the taxpayer liaison officer for the appraisal district
 3-62 alleging that the appraisal review board established for the
 3-63 appraisal district has adopted or is implementing hearing
 3-64 procedures that are not in compliance with the model hearing
 3-65 procedures prepared by the comptroller under Section 5.103 or is
 3-66 not complying with procedural requirements under this chapter. The
 3-67 taxpayer liaison officer shall investigate the complaint and report
 3-68 the findings of the investigation to the board of directors of the
 3-69 appraisal district. The board of directors shall direct the

4-1 chairman of the appraisal review board to take remedial action if,
4-2 after reviewing the taxpayer liaison officer's report, the board of
4-3 directors determines that the allegations contained in the
4-4 complaint are true. The board of directors may refer the matter to
4-5 the local administrative district judge with a recommendation that
4-6 the judge remove the member of the appraisal review board serving as
4-7 chairman of the appraisal review board from that member's position
4-8 as chairman if the board determines that the chairman has failed to
4-9 take the actions necessary to bring the appraisal review board into
4-10 compliance with Section 5.103(d) or this chapter, as applicable.
4-11 If the local administrative district judge agrees with the board's
4-12 recommendation, the judge shall remove the chairman from that
4-13 office and appoint another member of the appraisal review board as
4-14 chairman.

4-15 SECTION 4. A person serving as the taxpayer liaison officer
4-16 for an appraisal district on January 1, 2024, shall complete the
4-17 training and course required by Section 6.052(b-8), Tax Code, as
4-18 added by this Act, not later than December 31, 2024.

4-19 SECTION 5. This Act takes effect January 1, 2024.

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