

BILL ANALYSIS

Senate Research Center
76R4492 SMH-D

S.B. 379
By: Cain
Intergovernmental Relations
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As Filed

DIGEST

Currently, under S.B. 841, 75th Legislature, provisions applying to appraisal review boards in counties with a population of more than 300,000 were approved in an effort to make appraisal review boards more independent. However, another bill had exactly the same restrictions as S.B. 841, but applied to all counties. The similarity in the bills requires the law to be clarified. This bill would apply restrictions for membership on appraisal review boards in counties with a population of 300,000 or more and separate restrictions for counties with a population of 300,000 or less.

PURPOSE

As proposed, S.B. 379 clarifies the eligibility to serve on appraisal review boards and applies in counties with a population of 300,000 or more and separate restrictions in counties with a population of 300,000 or less.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 6.41(c), Tax Code, to delete text on members of an appraisal district board of directors.

SECTION 2. Amends Section 6.412, Tax Code, by amending Subsection (c) and adding Subsections (d) and (e), as follows:

(c) Provides that a person is ineligible to serve on the appraisal review board, if the person is a member of the board of directors, officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

(d) Provides that a person is ineligible to serve on the appraisal review board of an appraisal district established for a county having a population of more than 300,000 if certain conditions exist. Makes conforming changes.

(e) Provides that in an appraisal district established for a county having a population of 300,000 or less, a person who has served for all or part of three consecutive terms as a board member or auxiliary board member on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

SECTION 3. Emergency clause.

Effective date: upon passage.