

BILL ANALYSIS

Senate Research Center
80R7995 UM-D

H.B. 3491
By: Otto et al. (Williams)
Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The 253 central appraisal districts in Texas are responsible for appraising property for the purpose of ad valorem property tax assessment on behalf of the local taxing entities within respective districts. The board of directors for a given district are put in place by each taxing entity from that district, which may give the perception that the taxing entities have some control over the appraised property values.

H.B. 3491 requires the board of directors for a district to have at least two members who have no affiliation to a taxing entity in the district and provides term limits for directors.

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 6.03, Tax Code, by amending Subsections (a), (c), and (l), and adding Subsections (a-1), (a-2), (a-3), (a-4), and (a-5), as follows:

(a) Provides that five directors of the board of directors of an appraisal district (board) are appointed by the taxing units that participate in the district as provided by Subsections (c) through (k), rather than this section.

(a-1) Requires at least two positions on the board to each be held by an individual who is not an officer or employee of, or a former officer or employee drawing a pension from, a taxing unit that participates in the district. Requires the participating taxing units to jointly appoint the necessary number of additional directors who are qualified under this subsection if, after the selection of five directors as provided by Subsections (c) through (k), there are not at least two directors who qualify under this subsection. Requires a vacancy in a position for which a member is appointed under this subsection to be filled in the same manner as the original appointment if filling the vacancy is necessary to comply with the membership requirement of this subsection.

(a-2) - (a-4) Creates these subsections from existing text.

(a-5) Provides that an individual who has served for all or part of three consecutive terms on the board is ineligible to serve on the board during the term that begins on the next January 1 following the third of those consecutive terms.

(c) Provides that members of the board other than a county assessor-collector serving as a nonvoting director and a member appointed under Subsection (a-1) are appointed by vote by certain entities.

(l) Makes conforming changes.

SECTION 2. Provides that the change in law made by this Act does not affect the right of a person serving on a board on the effective date of this Act to complete the person's term on the board.

SECTION 3. Effective date: September 1, 2007.