

BILL ANALYSIS

Senate Research Center
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H.B. 896
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Intergovernmental Relations
5/20/2011
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 896 amends current law relating to auxiliary members of an appraisal review board.

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 Subchapter C, Chapter 6, Tax Code, by adding Section 6.414, as follows:

Sec. 6.414. AUXILIARY APPRAISAL REVIEW BOARD MEMBERS. (a) Authorizes the board of directors of an appraisal district by resolution of a majority of the members to provide for a number of auxiliary appraisal review board members that the board considers appropriate to hear taxpayer protests before the appraisal review board and to assist the board in performing its duties.

(b) Provides that an auxiliary board member is appointed in the same manner and for the same term as an appraisal review board member under Section 6.41 (Appraisal Review Board) and is subject to the same eligibility requirements and restrictions as a board member under Sections 6.41, 6.411 (Ex Parte Communications; Penalty), 6.412 (Restrictions on Eligibility of Board Members), and 6.413 (Interest in Certain Contracts Prohibited).

(c) Authorizes an auxiliary board member to attend meetings of the appraisal review board but prohibits the auxiliary member from voting in a determination made by the board or serving as chairman or secretary of the board. Provides that an auxiliary board member is not included in determining what constitutes a quorum of the board or whether a quorum is present at any meeting of the board.

(d) Authorizes an auxiliary board member to hear taxpayer protests before the appraisal review board. Provides that, if one or more auxiliary board members sit on a panel established under Section 41.45 (Hearing on Protest) to conduct a protest hearing, the number of regular appraisal review board members required by that section to constitute the panel is reduced by the number of auxiliary board members sitting. Provides that an auxiliary board member sitting on a panel is considered a regular board member for all purposes related to the conduct of the hearing.

(e) Entitles an auxiliary board member to make a recommendation to the appraisal review board regarding a protest heard by the member, and provides that an auxiliary board member is not entitled to vote on the determination of the protest by the board.

(f) Entitles an auxiliary board member to compensation as provided by the appraisal district budget and provides that an auxiliary board member is not entitled to a per diem or reimbursement of expenses under Section 6.42(c)

(entitling members of the board to per diem set by the appraisal district budget for each day the board meets and to reimbursement for actual and necessary expenses incurred in the performance of board functions as provided by the district budget).

(g) Provides that, except as provided by this section, in this title, "appraisal review board member" includes an auxiliary appraisal review board member.

SECTION 2. Amends Section 6.412(f), Tax Code, to provide that, in this section, a reference to an auxiliary board member includes, rather than means, an appraisal review board auxiliary member appointed under Section 6.411, as that law existed before January 1, 2002.

SECTION 3. Provides that Section 6.414, Tax Code, as added by this Act, applies only to the appointment of an auxiliary member of an appraisal review board for a term beginning on or after January 1, 2012.

SECTION 4. Effective date: upon passage or September 1, 2011.