

BILL ANALYSIS

Senate Research Center

C.S.S.B. 1468
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Finance
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Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Members of the appraisal review board (ARB) in larger counties are now appointed by the local administrative district judge under H.B. 585, which was approved in 2013. That judge also has the sole authority to remove an ARB member for poor attendance, misconduct, bias, ineligibility, or other issues.

Under H.B. 585, a chief appraiser or other appraisal district employee is prohibited from communicating with the judge about the performance and behavior of ARB members, even in egregious situations.

The committee substitute to S.B. 1468 permits communication between appraisal district representatives and the administrative district judge for the following additional issues:

- (1) The number of ARB members needed; and
- (2) An ARB member's conflicts, misconduct, or failure to attend hearings, which are grounds for removal under the existing code.

The bill also allows property owners, their agents, or property tax consultants to provide to the taxpayer liaison information related to grounds for removal. The taxpayer liaison will, in turn, share that information with the judge.

C.S.S.B. 1468 amends current law relating to certain communications regarding the appointment or conduct of certain appraisal review board members and amends provisions subject to a criminal penalty.

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 6.41(i), Tax Code, as follows:

(i) Provides that a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district, a property tax consultant, or an agent of a property owner commits an offense if the person communicates with the local administrative district judge regarding the appointment or removal of appraisal review board members. Provides that this subsection does not apply to:

- (1) Makes no change to this subdivision;
- (2) Makes a nonsubstantive change;
- (3) a communication between a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, the general counsel or other attorney for the appraisal review board, or a

member of the board of directors of the appraisal district and the local administrative district judge regarding information relating to or described by Subsection (d-1) (relating to the appointment of an appraisal review board member in a certain county), (d-5) (requiring the appraisal district of the county to provide to the local administrative district judge, or to the appraisal review board commissioners, as the case may be, the number of appraisal review board positions that require appointment and to provide whatever reasonable assistance is requested by the local administrative district judge or the commissioners), or (f) (authorizing a member of the board to be removed from the board by a majority vote of certain bodies under certain grounds set forth) of this section or Section 411.1296 (Access to Criminal History Record Information: Employment By Appraisal District and Appointment to Appraisal Review Board), Government Code; or

(4) a communication between a property tax consultant or a property owner or an agent of the property owner and the taxpayer liaison officer for the appraisal district regarding information relating to or described by Subsection (f). Requires the taxpayer liaison officer for the appraisal district to report the content of the communication relating to or described by Subsection (f) to the local administrative judge.

SECTION 2. Effective date: September 1, 2015.