

BILL ANALYSIS

Senate Research Center
87R6792 DRS-F

H.B. 2941
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Local Government
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

In some counties, members of an appraisal review board (ARB) are appointed by the appraisal district board of directors. Concerns have been raised regarding the public perception of bias on the part of ARB members appointed in such a manner. H.B. 2941 seeks to address these concerns and improve the perceived fairness of ARB hearings by requiring all ARB members to be appointed by the local administrative district judge.

H.B. 2941 amends current law relating to the appointment of appraisal review board members.

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 6.052(f), Tax Code, to provide that the taxpayer liaison officer, rather than the taxpayer liaison officer for an appraisal district described by Section 6.41(d-1) (relating to appointment of members of the appraisal review board in a county with a population of 120,000 or more), is responsible for providing clerical assistance to the local administrative district judge in the selection of appraisal review board members.

SECTION 2. Amends Sections 6.41(d), (d-1), (d-2), (d-3), (e), (f), (g), (i), and (j), Tax Code, as follows:

(d) Provides that members of the board are appointed by the local administrative district judge under Subchapter D (Administration by County), Chapter 74, Government Code, in the county in which the appraisal district is established. Deletes existing text providing that except as provided by Subsection (d-1), members of the board are appointed by resolution of a majority of the appraisal district board of directors.

(d-1) Deletes existing text providing that in a county with a population of 120,000 or more the members of the board are appointed by the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established.

(d-2), (d-3), and (e) Makes conforming changes to these subsections.

(f) Authorizes a member of the board to be removed from the board by the local administrative district judge or the judge's designee, rather than by a majority vote of the appraisal district board of directors, or by the local administrative district judge or the judge's designee, as applicable, that appointed the member.

(g) Provides that members of a consolidated appraisal review board are appointed jointly by the local administrative district judges in the counties in which the appraisal districts that are parties to the contract are established.

(i) and (j) Makes conforming changes to these subsections.

SECTION 3. Amends Section 6.412(d), Tax Code, to provide that a person is ineligible to serve on the appraisal review board of an appraisal district established for a county with a population of 120,000 or more, rather than for a county described by Section 6.41(d-1), if the person meets certain criteria.

SECTION 4. Amends Section 411.1296(c), Government Code, to make conforming changes.

SECTION 5. Provides that the changes made to Section 6.41, Tax Code, as amended by this Act, apply only to the appointment of appraisal review board members to terms beginning on or after January 1, 2022. Provides that this Act does not affect the term of an appraisal review board member serving on December 31, 2021, if the member was appointed before that date to a term that began before December 31, 2021, and expires December 31, 2022.

SECTION 6. Effective date: upon passage or September 1, 2021.