

By: Metcalf

H.B. No. 810

A BILL TO BE ENTITLED

1

AN ACT

2 relating to the selection and administration of an appraisal review
3 board; authorizing a fee.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 5.103(b), Tax Code, is amended to read as
6 follows:

7 (b) The model hearing procedures shall address:

- 8 (1) the statutory duties of an appraisal review board;
- 9 (2) the process for conducting a hearing;
- 10 (3) the scheduling of hearings;
- 11 (4) the postponement of hearings;
- 12 (5) the notices required under this title;
- 13 (6) the determination of good cause under Section
14 41.44(b);
- 15 (7) the determination of good cause under Sections
16 41.45(e) and (e-1);
- 17 (8) a party's right to offer evidence and argument;
- 18 (9) a party's right to examine or cross-examine
19 witnesses or other parties;
- 20 (10) a party's right to appear by an agent;
- 21 (11) the prohibition of an appraisal review board's
22 consideration of information not provided at a hearing;
- 23 (12) ex parte and other prohibited communications;
- 24 (13) the exclusion of evidence at a hearing as

1 required by Section 41.67(d);

2 (14) the postponement of a hearing as required by
3 Section 41.66(h);

4 (15) conflicts of interest; and

5 (16) [~~the process for the administration of~~
6 ~~applications for membership on an appraisal review board; and~~

7 [~~(17)~~] any other matter related to fair and efficient
8 appraisal review board hearings.

9 SECTION 2. Sections 6.41(a), (b), (c), (d), (e), (g), (j),
10 and (k), Tax Code, are amended to read as follows:

11 (a) An [~~The~~] appraisal review board is established for each
12 appraisal district.

13 (b) The [~~Except as provided by Subsection (b-1) or (b-2),~~
14 ~~an~~] appraisal review board consists of five [~~three~~] members elected
15 at the general election for state and county officers. One member
16 is elected from each of the four commissioners precincts in the
17 county in which the appraisal district is established and one
18 member is elected at large from the county. The members serve
19 two-year terms beginning on January 1 of odd-numbered years.

20 (c) To be eligible to serve on the board, an individual
21 must:

22 (1) be a resident of:

23 (A) the commissioners precinct from which the
24 member is elected, in the case of a member elected from a
25 commissioners precinct; or

26 (B) the county in which the appraisal district is
27 established, in the case of a member elected at large; [~~district~~]

1 and

2 (2) [~~must~~] have resided in the county [~~district~~] for
3 at least two years.

4 (d) [~~Members of the board are appointed by the local~~
5 ~~administrative district judge under Subchapter D, Chapter 74,~~
6 ~~Government Code, in the county in which the appraisal district is~~
7 ~~established.~~] A vacancy on the board is filled by appointment by
8 the commissioners court of the county in which the appraisal
9 district is established [~~in the same manner~~] for the unexpired
10 portion of the term. An individual appointed to fill a vacancy on
11 the board must meet the qualifications of the vacated position.

12 (e) If as a result of a change in the boundaries of a
13 commissioners precinct an individual serving as a member no longer
14 resides in the precinct from which the office is elected, the
15 individual is not for that reason disqualified from office during
16 the remainder of the term of office being served at the time the
17 boundary change takes effect. If as a result of a change in the
18 boundaries of a commissioners precinct an individual elected as a
19 member before the boundary change to a term that begins after the
20 boundary change no longer resides in the precinct from which
21 elected, the individual is not for that reason disqualified from
22 serving the term to which elected [~~Members of the board hold office~~
23 ~~for terms of two years beginning January 1. The appraisal district~~
24 ~~board of directors by resolution shall provide for staggered terms,~~
25 ~~so that the terms of as close to one-half of the members as possible~~
26 ~~expire each year. In making the initial or subsequent~~
27 ~~appointments, the local administrative district judge or the~~

1 ~~judge's designee shall designate those members who serve terms of~~
2 ~~one year as needed to comply with this subsection].~~

3 (g) Subsection (a) does not preclude the boards of directors
4 of two or more adjoining appraisal districts from providing for the
5 operation of a consolidated appraisal review board by interlocal
6 contract. ~~[Members of a consolidated appraisal review board are~~
7 ~~appointed jointly by the local administrative district judges in~~
8 ~~the counties in which the appraisal districts that are parties to~~
9 ~~the contract are established.]~~

10 (j) A chief appraiser or another employee or agent of an
11 appraisal district commits an offense if the person communicates
12 with a member of the appraisal review board for the appraisal
13 district or a member of the board of directors of the appraisal
14 district ~~[, or the local administrative district judge]~~ regarding a
15 ranking, scoring, or reporting of the percentage by which the
16 appraisal review board or a panel of the board reduces the appraised
17 value of property.

18 (k) An offense under Subsection ~~[(i) or]~~ (j) is a Class A
19 misdemeanor.

20 SECTION 3. Section 6.41(f), Tax Code, as amended by
21 Chapters 354 (H.B. 2941) and 533 (S.B. 63), Acts of the 87th
22 Legislature, Regular Session, 2021, is reenacted and amended to
23 read as follows:

24 (f) For purposes of Chapter 87, Local Government Code,
25 grounds ~~[A member of the appraisal review board may be removed from~~
26 ~~the board by the local administrative district judge or the judge's~~
27 ~~designee. Not later than the 90th day after the date the board of~~

1 ~~directors, local administrative district judge, or judge's~~
2 ~~designee that appointed a member of the appraisal review board~~
3 ~~learns of a potential ground for removal of the member, the board of~~
4 ~~directors, local administrative district judge, or judge's~~
5 ~~designee, as applicable, shall remove the member or find by~~
6 ~~official action that the member's removal is not warranted.~~
7 Grounds] for removal of a member of an appraisal review board
8 include [are]:

9 (1) a violation of Section 6.412, 6.413, [41.66\(f\)](#), or
10 41.69;

11 (2) good cause relating to the attendance of members
12 at called meetings of the board as established by written policy
13 adopted by a majority of the appraisal district board of directors;
14 ~~[or]~~

15 (3) evidence of repeated bias or misconduct; or

16 (4) failure to complete a course required by Section
17 5.041.

18 SECTION 4. Section [6.411\(c-1\)](#), Tax Code, is amended to read
19 as follows:

20 (c-1) This section does not apply to communications with a
21 member of an appraisal review board by the chief appraiser or
22 another employee or a member of the board of directors of an
23 appraisal district or a property tax consultant or attorney
24 representing a party to a proceeding before the appraisal review
25 board:

26 (1) during a hearing on a protest or other proceeding
27 before the appraisal review board;

1 (2) that constitute social conversation;

2 (3) that are specifically limited to and involve
3 administrative, clerical, or logistical matters related to the
4 scheduling and operation of hearings, the processing of documents,
5 the issuance of orders, notices, and subpoenas, and the operation,
6 appointment, composition, or attendance at training of the
7 appraisal review board; or

8 (4) that are necessary and appropriate to enable the
9 appraisal review board [~~of directors of the appraisal district~~] to
10 determine whether to appoint, reappoint, or remove a person as an
11 auxiliary board [~~a~~] member or as the chairman or secretary of the
12 appraisal review board.

13 SECTION 5. Section 6.412(d), Tax Code, is amended to read as
14 follows:

15 (d) A person is ineligible to serve on the appraisal review
16 board of an appraisal district established in [~~for~~] a county with a
17 population of 120,000 or more if the person:

18 (1) is a former member of the board of directors,
19 former officer, or former employee of the appraisal district;

20 (2) served as a member of the governing body or officer
21 of a taxing unit for which the appraisal district appraises
22 property, until the fourth anniversary of the date the person
23 ceased to be a member or officer;

24 (3) appeared before the appraisal review board for
25 compensation during the two-year period preceding the date the
26 person is elected or appointed; or

27 (4) served for all or part of four [~~three~~] previous

1 terms as a board member or auxiliary board member on the appraisal
2 review board.

3 SECTION 6. Section 6.413(a), Tax Code, is amended to read as
4 follows:

5 (a) An individual is not eligible to be elected or appointed
6 to or to serve on the appraisal review board established for an
7 appraisal district if the individual or a business entity in which
8 the individual has a substantial interest is a party to a contract
9 with the appraisal district or with a taxing unit that participates
10 in the appraisal district.

11 SECTION 7. Section 6.414, Tax Code, is amended by amending
12 Subsections (a), (b), and (f) and adding Subsection (a-1) to read as
13 follows:

14 (a) An ~~[The board of directors of an]~~ appraisal review board
15 ~~[district]~~ by resolution of a majority of the members may provide
16 for a number of auxiliary appraisal review board members that the
17 board considers appropriate to hear taxpayer protests before the
18 appraisal review board and to assist the board in performing its
19 duties.

20 (a-1) This subsection applies only to the appraisal review
21 board of an appraisal district established in a county with a
22 population of one million or more. If the appraisal review board
23 appoints auxiliary board members under this section, the appraisal
24 review board shall appoint an adequate number of qualified
25 individuals as auxiliary board members to permit the chairman of
26 the appraisal review board to fill the positions on each special
27 panel established under Section 6.425.

1 (b) An auxiliary board member is appointed to a two-year
2 term by resolution of a majority of the [~~in the same manner and for~~
3 ~~the same term as an~~] appraisal review board members. An auxiliary
4 board member [~~under Section 6.41 and~~] is subject to the same
5 eligibility requirements and restrictions as a board member under
6 Sections 6.41, 6.411, 6.412, and 6.413. A vacancy among the
7 auxiliary board members is filled in the same manner as the original
8 appointment to the appraisal review board.

9 (f) An auxiliary board member is entitled to compensation
10 and [~~as provided by the appraisal district budget and is not~~
11 ~~entitled to a per diem or~~] reimbursement of expenses as provided by
12 [~~under~~] Section 6.42(c).

13 SECTION 8. Section 6.42(a), Tax Code, is amended to read as
14 follows:

15 (a) A majority of the appraisal review board constitutes a
16 quorum. The board by resolution [~~local administrative district~~
17 ~~judge under Subchapter D, Chapter 74, Government Code, in the~~
18 ~~county in which the appraisal district is established~~] shall select
19 a chairman and a secretary from among the board's members [~~of the~~
20 ~~appraisal review board~~]. The board [~~judge~~] is encouraged to select
21 as chairman a member of the [~~appraisal review~~] board, if any, who
22 has a background in law and property appraisal.

23 SECTION 9. Sections 6.425(a) and (e), Tax Code, are amended
24 to read as follows:

25 (a) This section applies only to the appraisal review board
26 for an appraisal district established in a county with a population
27 of one million or more [~~described by Section 6.41(b-2)~~].

1 (e) Notwithstanding Subsection (d), the chairman of the
2 appraisal review board may appoint to a special panel described by
3 this section a member of the appraisal review board who does not
4 meet the qualifications prescribed by that subsection if:

5 (1) the number of board members [~~persons appointed to~~
6 ~~the board by the local administrative district judge~~] who meet
7 those qualifications is not sufficient to fill the positions on
8 each special panel; and

9 (2) the board member being appointed to the panel
10 holds a bachelor's degree in any field.

11 SECTION 10. Section 25.19(b-3), Tax Code, is amended to
12 read as follows:

13 (b-3) This subsection applies only to an appraisal district
14 established in a county with a population of one million or more
15 [~~described by Section 6.41(b-2)~~]. In addition to the information
16 required by Subsection (b), the chief appraiser shall state in a
17 notice of appraised value of property described by Section 6.425(b)
18 that the property owner has the right to have a protest relating to
19 the property heard by a special panel of the appraisal review board.

20 SECTION 11. Section 41.45(d), Tax Code, is amended to read
21 as follows:

22 (d) This subsection does not apply to a single-member panel
23 established under Subsection (b-4) of this section or a special
24 panel established under Section 6.425. An appraisal review board
25 [~~consisting of more than three members~~] may sit in panels of not
26 fewer than three members to conduct protest hearings. If the
27 recommendation of a panel is not accepted by the board, the board

1 may refer the matter for rehearing to a panel composed of members
2 who did not hear the original protest or, if there are not at least
3 three members who did not hear the original protest, the board may
4 determine the protest.

5 SECTION 12. Sections 41.66(g) and (q), Tax Code, are
6 amended to read as follows:

7 (g) At the beginning of a hearing on a protest, each member
8 of the appraisal review board hearing the protest must sign an
9 affidavit stating that the board member has not communicated with
10 another person in violation of Subsection (f). If a board member
11 has communicated with another person in violation of Subsection
12 (f), the member must be recused from the proceeding and may not
13 hear, deliberate on, or vote on the determination of the protest.
14 The appraisal review board [~~of directors of the appraisal district~~]
15 shall adopt and implement a policy concerning the temporary
16 replacement of an appraisal review board member who has
17 communicated with another person in violation of Subsection (f).

18 (q) A person who owns property in an appraisal district or
19 the chief appraiser of an appraisal district may file a complaint
20 with the taxpayer liaison officer for the appraisal district
21 alleging that the appraisal review board established for the
22 appraisal district has adopted or is implementing hearing
23 procedures that are not in compliance with the model hearing
24 procedures prepared by the comptroller under Section 5.103 or is
25 not complying with procedural requirements under this chapter. The
26 taxpayer liaison officer shall investigate the complaint and report
27 the findings of the investigation to the board of directors of the

1 appraisal district. If [~~The board of directors shall direct the~~
2 ~~chairman of the appraisal review board to take remedial action if,~~
3 ~~after reviewing the taxpayer liaison officer's report,~~] the board
4 of directors determines that the allegations contained in the
5 complaint are true, the [~~The~~] board of directors shall inform the
6 [~~may remove the member of the appraisal review board serving as]~~
7 chairman of the appraisal review board of its determination and
8 request [~~from that member's position as chairman if the board~~
9 ~~determines~~] that the chairman [~~has failed to~~] take the actions
10 necessary to bring the appraisal review board into compliance with
11 Section 5.103(d) or this chapter, as applicable.

12 SECTION 13. Section 172.024(a), Election Code, is amended
13 to read as follows:

14 (a) The filing fee for a candidate for nomination in the
15 general primary election is as follows:

- 16 (1) United States senator \$5,000
- 17 (2) office elected statewide, except United States
18 senator 3,750
- 19 (3) United States representative 3,125
- 20 (4) state senator 1,250
- 21 (5) state representative 750
- 22 (6) member, State Board of Education 300
- 23 (7) chief justice or justice, court of appeals, other
24 than a justice specified by Subdivision (8) 1,875
- 25 (8) chief justice or justice of a court of appeals that
26 serves a court of appeals district in which a county with a
27 population of more than one million is wholly or partly

1 situated2,500
2 (9) district judge or judge specified by Section
3 52.092(d) for which this schedule does not otherwise prescribe a
4 fee1,500
5 (10) district or criminal district judge of a court in
6 a judicial district wholly contained in a county with a population
7 of more than 1.5 million2,500
8 (11) judge, statutory county court, other than a judge
9 specified by Subdivision (12)1,500
10 (12) judge of a statutory county court in a county with
11 a population of more than 1.5 million2,500
12 (13) district attorney, criminal district attorney,
13 or county attorney performing the duties of a district
14 attorney1,250
15 (14) county commissioner, district clerk, county
16 clerk, sheriff, county tax assessor-collector, county treasurer,
17 or judge, constitutional county court:
18 (A) county with a population of 200,000 or
19 more1,250
20 (B) county with a population of under
21 200,000750
22 (15) justice of the peace or constable:
23 (A) county with a population of 200,000 or
24 more1,000
25 (B) county with a population of under
26 200,000375
27 (16) county surveyor 75

1 (17) office of the county government for which this
2 schedule does not otherwise prescribe a fee 750

3 (18) appraisal review board member:

4 (A) county with a population of 200,000 or
5 more 1,250

6 (B) county with a population of under
7 200,000 750

8 SECTION 14. The following provisions of the Tax Code are
9 repealed:

10 (1) Section 6.052(f); and

11 (2) Sections 6.41(b-1), (b-2), (d-1), (d-2), (d-3),
12 (d-4), (d-5), (d-6), (d-7), (d-8), (d-9), (d-10), and (i).

13 SECTION 15. (a) Appraisal review board members shall be
14 elected under Section 6.41, Tax Code, as amended by this Act,
15 beginning with the primary and general elections conducted in 2024.
16 Members then elected take office January 1, 2025.

17 (b) The change in the manner of selection of appraisal
18 review board members made by Section 6.41, Tax Code, as amended by
19 this Act, does not affect the selection of members who serve on the
20 board before January 1, 2025.

21 (c) The term of an appraisal review board member serving on
22 December 31, 2024, expires on January 1, 2025.

23 (d) Auxiliary members may be appointed under Section 6.414,
24 Tax Code, as amended by this Act, by the elected appraisal review
25 board members on or after January 1, 2025.

26 (e) The change in the manner of selection of auxiliary
27 members made by Section 6.414, Tax Code, as amended by this Act,

1 does not affect the selection of auxiliary members who serve before
2 January 1, 2025.

3 (f) The term of an auxiliary member serving on December 31,
4 2024, expires on January 1, 2025.

5 SECTION 16. The repeal by this Act of Section 6.41(i), Tax
6 Code, and the change in law made by this Act to Section 6.41(j), Tax
7 Code, do not apply to an offense committed under either of those
8 subsections before January 1, 2025. An offense committed before
9 January 1, 2025, is governed by the applicable subsection as it
10 existed on the date the offense was committed, and the former law is
11 continued in effect for that purpose. For purposes of this section,
12 an offense was committed before January 1, 2025, if any element of
13 the offense occurred before that date.

14 SECTION 17. (a) Except as otherwise provided by this
15 section, this Act takes effect January 1, 2025.

16 (b) This section and Sections 13 and 15 of this Act take
17 effect September 1, 2023.