24

1 AN ACT 2 relating to auxiliary members of an appraisal review board. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS: 3 SECTION 1. Subchapter C, Chapter 6, Tax Code, is amended by 4 5 adding Section 6.414 to read as follows: 6 Sec. 6.414. AUXILIARY APPRAISAL REVIEW BOARD MEMBERS. (a) 7 The board of directors of an appraisal district by resolution of a majority of the members may provide for a number of auxiliary 8 9 appraisal review board members that the board considers appropriate 10 to hear taxpayer protests before the appraisal review board and to assist the board in performing its duties. 11 12 (b) An auxiliary board member is appointed in the same 13 manner and for the same term as an appraisal review board member 14 under Section 6.41 and is subject to the same eligibility 15 requirements and restrictions as a board member under Sections 6.41, 6.411, 6.412, and 6.413. 16 (c) An auxiliary board member may attend meetings of the 17 18 appraisal review board but may not vote in a determination made by the board or serve as chairman or secretary of the board. An 19 20 auxiliary board member is not included in determining what 21 constitutes a quorum of the board or whether a quorum is present at 22 any meeting of the board. (d) An auxiliary board member may hear taxpayer protests 23

before the appraisal review board. If one or more auxiliary board

- 1 members sit on a panel established under Section 41.45 to conduct a
- 2 protest hearing, the number of regular appraisal review board
- 3 members required by that section to constitute the panel is reduced
- 4 by the number of auxiliary board members sitting. An auxiliary
- 5 board member sitting on a panel is considered a regular board member
- 6 for all purposes related to the conduct of the hearing.
- 7 (e) An auxiliary board member is entitled to make a
- 8 recommendation to the appraisal review board regarding a protest
- 9 heard by the member but is not entitled to vote on the determination
- 10 of the protest by the board.
- 11 (f) An auxiliary board member is entitled to compensation as
- 12 provided by the appraisal district budget and is not entitled to a
- 13 per diem or reimbursement of expenses under Section 6.42(c).
- 14 (g) Except as provided by this section, in this title,
- 15 "appraisal review board member" includes an auxiliary appraisal
- 16 <u>review board member.</u>
- 17 SECTION 2. Section 6.412(f), Tax Code, is amended to read
- 18 as follows:
- 19 (f) In this section, a reference to an auxiliary board
- 20 member <u>includes</u> [means] an appraisal review board auxiliary member
- 21 appointed under Section 6.411, as that law existed before January
- 22 1, 2002.
- 23 SECTION 3. Section 6.414, Tax Code, as added by this Act,
- 24 applies only to the appointment of an auxiliary member of an
- 25 appraisal review board for a term beginning on or after January 1,
- 26 2012.
- 27 SECTION 4. This Act takes effect immediately if it receives

H.B. No. 896

- 1 a vote of two-thirds of all the members elected to each house, as
- 2 provided by Section 39, Article III, Texas Constitution. If this
- 3 Act does not receive the vote necessary for immediate effect, this
- 4 Act takes effect September 1, 2011.

President of the Senate

Speaker of the House

H.B. No. 896

I certify that H.B. No. 896 was passed by the House on April 20, 2011, by the following vote: Yeas 145, Nays 1, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 896 was passed by the Senate on May 25, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

ADDRAUFD.

17 JUN'11

Date

RICK PERRY

SECRETARY OF STATE

Secretary of State