

- SUBJECT:** Amending the appointment of appraisal review board members
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 11 ayes — Meyer, Thierry, Button, Cole, Guerra, Martinez Fischer, Murphy, Noble, Rodriguez, Sanford, Shine
- 0 nays
- WITNESSES:** For — Brent South, Texas Association of Appraisal Districts; (*Registered, but did not testify*: Ray Head, Texas Association of Property Tax Professionals; Julia Parenteau, Texas Realtors)
- Against — None
- On — (*Registered, but did not testify*: Shannon Murphy, Comptroller of Public Accounts)
- BACKGROUND:** Tax Code sec. 6.41 governs the establishment of appraisal review boards and the appointment of members. Members of a board are appointed by resolution of a majority of the appraisal district board of directors or, if in a county with a population of 120,000 or more, by the local administrative district judge.
- DIGEST:** HB 2941 would amend the process by which members were appointed to an appraisal review board (ARB) by:
- removing the authorization for a majority of the appraisal district board of directors to appoint members; and
 - providing that all ARB members were appointed by the local administrative district judge, regardless of the population of the county in which the ARB was established.

The bill would apply statutes currently governing ARBs appointed by an administrative judge to all ARBs. An appraisal district board of directors could no longer remove a member from the board by a majority vote.

The bill would specify that members of a consolidated ARB were appointed jointly by the local administrative district judges in the counties in which the appraisal districts that were parties to the contract were established.

HB 2941 would apply only to the appointment of ARB members to terms beginning on or after January 1, 2022, and would not affect the term of an ARB member that expired December 31, 2022.

The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2021.

**SUPPORTERS
SAY:**

HB 2941 would create a uniform process of appointing appraisal review board (ARB) members throughout the state by requiring all members to be appointed by the local administrative district judge. Currently, ARBs in certain smaller counties are appointed by a majority of the appraisal district board of directors. However, this has caused a public perception of bias as property owners may not be convinced of the separation of appraisal districts and review boards. The bill would provide clear separation between the entities, ensuring that ARB members were appointed in a uniform and fair manner.

**CRITICS
SAY:**

No concerns identified.