

- SUBJECT:** Allowing appraisal review board auxiliary members
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 10 ayes — Hilderbran, Otto, Christian, Elkins, Gonzalez, Lyne, Martinez Fischer, Murphy, Ritter, Villarreal
- 0 nays
- 1 absent — Woolley
- WITNESSES:** For — Jim Robinson, Texas Association of Appraisal Districts;  
(*Registered, but did not testify*: Shanna Igo, Texas Municipal League;  
John Kennedy, Texas Taxpayers & Research Association)
- Against — None
- On — Debbie Cartwright, Comptroller of Public Accounts
- BACKGROUND:** Tax Code, ch. 6, subch. C governs appraisal review boards. Each board consists of three members, but the district board of directors may increase the size of the appraisal review board to the number of members deemed appropriate.
- Board members are entitled to a per-diem budget set by the appraisal district for each day that the board meets and to reimbursement for actual and necessary expenses incurred in the performance of board functions.
- DIGEST:** CSHB 896 would authorize the board of directors of an appraisal district to provide for auxiliary appraisal review board members to hear taxpayer protests before the appraisal review board and to assist the board in performing its duties.
- An auxiliary board member would be appointed in the same manner and for the same term as an appraisal review board member and would be subject to the same eligibility requirements and restrictions as a board member. Although he or she could attend meetings and make recommendations to the appraisal review board regarding a protest, an

auxiliary board member could not vote on the determination of the protest by the board at a meeting.

An auxiliary board member also could not serve as board chair or secretary, would not be included in determining a quorum at an appraisal review board meeting, and would not be entitled to a per diem or reimbursement of expenses at a meeting. An auxiliary board member would be entitled to compensation as provided by the appraisal district budget.

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, 2011. It would apply only to auxiliary member appointments beginning on or after January 1, 2012.

**SUPPORTERS  
SAY:**

CSHB 896 would make the appraisal review board process more efficient and less costly for appraisal districts. Caseloads for appraisal review boards have steadily increased, and it was never anticipated that appraisal review boards would become this large. In one of the state's largest counties, there are approximately 400,000 taxpayer appeals yearly requiring more than 150 board members to hear cases. While appraisal review board members are needed to hear and decide taxpayer appeals in small panels, it is unnecessary for all members to attend all board meetings.

Board members are paid to attend board meetings, which occur several times yearly and are often short. It is expensive and logistically challenging to convene all board members for meetings. Counties could reap substantial savings by allowing auxiliary members to attend.

Allowing auxiliary members would increase the pool of applicants to serve on appeals panels. Since it would require less of a time commitment, people with specialized experience who were available to work only at certain times could be utilized. According to the fiscal note, the bill would not increase costs to local governments, and auxiliary members could receive per diem or expense reimbursement.

**OPPONENTS  
SAY:**

No apparent opposition.

NOTES:

The committee substitute omitted a provision in the original that would have limited the bill's application to an appraisal district in a county with a population of 3.3 million or more (Harris).