

**SUBJECT:** Revising eligibility criteria for service on an appraisal review board

**COMMITTEE:** Ways and Means — favorable, without amendment

**VOTE:** 10 ayes — Hilderbran, Otto, Christian, Elkins, Gonzalez, Lyne, Martinez  
Fischer, Murphy, Ritter, Villarreal

0 nays

1 absent — Woolley

**WITNESSES:** For — Georgia Provost

Against — None

On — Debbie Cartwright, Comptroller of Public Accounts

**BACKGROUND:** Under Tax Code, sec. 6.412, a person cannot serve on an appraisal review board of an appraisal district in a county with a population over 100,000 if that person has served for all or part of the previous three terms as a board member or auxiliary board member.

**DIGEST:** HB 975 would allow a person who served all or part of three consecutive terms as a member of an appraisal review board for an appraisal district to serve another term, as long as the person did not serve a consecutive fourth term.

The bill would take immediate effect if finally passed by a two-thirds record vote by the membership of each house. Otherwise, it would take effect September 1, 2011.

**SUPPORTERS SAY:** People who have served on an appraisal review board for all or part of three consecutive terms already have been trained and have experience in the field. Barring people who already have training and experience from continuing to serve does the county a disservice. There are currently 39 counties affected by this prohibition.

In counties with populations under 100,000, some people will serve on an appraisal review board for three consecutive terms, take off one term, and then return to serve another term. HB 975 would allow counties with populations larger than 100,000 to have the same option. It can be difficult to find people to serve on appraisal review boards, and this bill would provide counties with a larger pool of applicants from which to choose.

**OPPONENTS  
SAY:**

HB 975 would roll back the current limits on how many years a person could serve on an appraisal review board in the state's larger counties. It is important to rotate new people into an appraisal review board so that the board's operations do not become overly institutionalized and unresponsive to taxpayer appeals. Board members and auxiliary board members should be impartial arbitrators of the arguments and claims of both taxpayers and the appraisal districts. Rolling back term limits could compromise this.