

SUBJECT: Revising procedure to select appraisal district 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 — Daniel Bennett; Chandler Crouch

Against — None

On — (*Registered, but did not testify*: Shannon Murphy, Comptroller of Public Accounts)

BACKGROUND: Tax Code sec. 6.03 governs the appointment of the five directors of an appraisal district board. Board members generally are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and, if entitled, the conservation and reclamation districts.

The voting entitlement for a taxing unit is determined by a formula that accounts for the taxing unit's portion of property taxes imposed in the district. The governing body of each taxing unit must determine its vote by resolution and submit it to the chief appraiser by December 15.

Some have suggested increasing transparency in the election of county appraisal district boards of directors by requiring votes by taxing units in more populous counties to be decided in open meetings.

DIGEST: HB 2403 would require the governing body of each taxing unit entitled to cast at least 5 percent of the total votes to determine its vote by resolution adopted at the first or second open meeting of the governing body held after the date the chief appraiser delivered the ballot. The governing body would have to submit its vote to the chief appraiser no later than three

days after the resolution was adopted.

The bill would apply only to an appraisal district established in a county with a population of 120,000 or more.

The bill would take effect September 1, 2021, and apply only to the selection of board members appointed for a term beginning on or after January 1, 2022.