

By: Shine

H.B. No. 1285

Substitute the following for H.B. No. 1285:

By: Button

C.S.H.B. No. 1285

AN ACT

relating to the training and duties of a taxpayer liaison officer for an appraisal district.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 5.06, Tax Code, is amended to read as follows:

Sec. 5.06. [~~EXPLANATION OF~~] TAXPAYER ASSISTANCE PAMPHLET [~~REMEDIES~~]. The comptroller shall prepare and electronically publish a pamphlet that:

(1) explains [~~explaining~~] the remedies available to a dissatisfied taxpayer [~~taxpayers~~] and the procedures to be followed in seeking remedial action;

(2) describes the functions of a taxpayer liaison officer appointed under Section 6.052 for an appraisal district with a population of more than 120,000; and

(3) provides advice on preparing and presenting a protest under Chapter 41 [~~. The comptroller shall include in the pamphlet advice on preparing and presenting a protest~~].

SECTION 2. Section 6.052, Tax Code, is amended by amending Subsections (a), (b), (d), (e), (f), and (g) and adding Subsections (b-1), (b-2), (b-3), (b-4), (b-5), (b-6), (b-7), (b-8), (b-9), (h), and (i) to read as follows:

(a) The board of directors of [~~for~~] an appraisal district created for a county with a population of more than 120,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The board may appoint one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer in the performance of the officer's duties. The taxpayer liaison officer is the appraisal district officer primarily responsible for

providing assistance to taxpayers for the district. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments, complaints, and suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established for the appraisal district. The taxpayer liaison officer shall forward to the comptroller comments, complaints, and suggestions filed under this subsection in the form and manner prescribed by the comptroller not later than December 31 of each year.

(b) The taxpayer liaison officer shall provide to the public information and materials designed to assist property owners in understanding:

(1) the appraisal process;

(2) ~~[7]~~ protest procedures;

(3) ~~[7]~~ the procedure for filing:

(A) comments, complaints, and suggestions under Subsection (a);

(B) ~~[of this section or]~~ a complaint under Section 6.04(g);

(C) a complaint under Section 41.66(g); and

(D) a request for limited binding arbitration under Section 41A.015; ~~[7]~~ and

(4) other matters.

(b-1) Information concerning the process for submitting comments, complaints, and suggestions to the comptroller concerning an appraisal review board shall be provided at each protest hearing.

(b-2) A property owner may file a written complaint with the taxpayer liaison officer requesting resolution of a dispute with

the appraisal district or the appraisal review board about a matter that does not relate to the appraisal of property. The taxpayer liaison officer may resolve a complaint filed with the officer or with the board of directors of the appraisal district by:

(1) referring the property owner to information and materials described by Subsection (b) or to the appropriate employee or officer of the appraisal district or appraisal review board;

(2) meeting with the parties to the dispute that is the subject of the complaint to facilitate an informal resolution;

(3) treating the matter as a complaint under Section 41.66(q), as appropriate;

(4) assisting the property owner in filing a request for limited binding arbitration under Section 41A.015, as appropriate; or

(5) recommending in writing to the chief appraiser, board of directors, chairman of the appraisal review board, or the property owner or the owner's agent, as applicable, a course of action that the taxpayer liaison officer believes to be appropriate.

(b-3) The taxpayer liaison officer:

(1) shall dismiss any part of a complaint filed under Subsection (b-2) that relates to the appraised value of a property or the appraisal methodology used in appraising the property; and

(2) may dismiss a complaint that is repetitive or that fails to state a legitimate concern.

(b-4) If a complaint involves the assessment or collection of a tax, the taxpayer liaison officer shall resolve the matter by referring the property owner to the appropriate person who can assist the owner with the assessment or collection of the tax.

(b-5) The taxpayer liaison officer shall notify a property owner of the resolution of a complaint filed by the owner not later than the 90th day after the date the complaint is filed.

(b-6) The resolution of a complaint filed under Subsection

(b-2) is not an action that a property owner is entitled to:

(1) protest under Chapter 41;

(2) request limited binding arbitration for under Section 41A.015; or

(3) appeal under Chapter 42.

(b-7) The comptroller shall establish and supervise a program for the training and education of taxpayer liaison officers and deputy taxpayer liaison officers. The training program may be provided online and must:

(1) include information on the duties and responsibilities of a taxpayer liaison officer and a deputy taxpayer liaison officer, including procedures for the informal resolution of disputes;

(2) be at least two hours in length; and

(3) provide a certificate of completion for the officer who completes the training.

(b-8) A person appointed as a taxpayer liaison officer or deputy taxpayer liaison officer shall complete the training program described by Subsection (b-7) and the course established under Section 5.041 for the training and education of appraisal review board members not later than the first anniversary of the date the officer is appointed, and again in each even-numbered year after that first anniversary. A person may not serve as a taxpayer liaison officer or deputy taxpayer liaison officer unless the person has completed the training programs as required by this subsection.

(b-9) A taxpayer liaison officer and deputy taxpayer liaison officer shall submit a copy of the certificate provided to the officer under Subsection (b-7) to the board of directors of the appraisal district that appointed the officer. The taxpayer liaison officer and each deputy taxpayer liaison officer shall retain a copy of each certificate provided to the officer for at least three years, and the board shall retain each certificate submitted to the board under this subsection for the same period.

(d) The taxpayer liaison officer and each deputy taxpayer

liaison officer is entitled to compensation as provided by the budget adopted by the board of directors.

(e) The chief appraiser or any other person who performs appraisal or legal services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer or a deputy taxpayer liaison officer.

(f) The taxpayer liaison officer is responsible for providing clerical assistance to the local administrative district judge in the selection of appraisal review board members and for publicizing the availability of positions on the appraisal review board. The officer shall deliver to the local administrative district judge any applications to serve on the board that are submitted to the officer and shall perform other duties as requested by the local administrative district judge. The officer may not influence the process for selecting appraisal review board members.

(g) Notwithstanding any other provision of this chapter, a taxpayer liaison officer or deputy taxpayer liaison officer acting under the taxpayer liaison officer's supervision does not commit an offense under this chapter if the officer or deputy communicates with the chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board established for the appraisal district, a member of the board of directors of the appraisal district, the local administrative district judge, a property tax consultant, a property owner, an agent of a property owner, or another person if the communication is made in the good faith exercise of the officer's statutory duties.

(h) If an appraisal district maintains an Internet website, the chief appraiser of the district shall post on the Internet website the name, contact information, and a description of the duties of the taxpayer liaison officer. A link to the information described by this subsection must be prominently posted on the home page of the Internet website.

(i) The board of directors of the appraisal district shall

annually evaluate the performance of the taxpayer liaison officer and each deputy taxpayer liaison officer, if applicable. The evaluation must include a review of the timeliness of the officer's resolution of complaints.

SECTION 3. Section 41.66(q), Tax Code, is amended to read as follows:

(q) A person who owns property in an appraisal district or the chief appraiser of an appraisal district may file a complaint with the taxpayer liaison officer for the appraisal district alleging that the appraisal review board established for the appraisal district has adopted or is implementing hearing procedures that are not in compliance with the model hearing procedures prepared by the comptroller under Section 5.103 or is not complying with procedural requirements under this chapter. The taxpayer liaison officer shall investigate the complaint and report the findings of the investigation to the board of directors of the appraisal district. The board of directors shall direct the chairman of the appraisal review board to take remedial action if, after reviewing the taxpayer liaison officer's report, the board of directors determines that the allegations contained in the complaint are true. The board of directors may refer the matter to the local administrative district judge with a recommendation that the judge remove the member of the appraisal review board serving as chairman of the appraisal review board from that member's position as chairman if the board determines that the chairman has failed to take the actions necessary to bring the appraisal review board into compliance with Section 5.103(d) or this chapter, as applicable. If the local administrative district judge agrees with the board's recommendation, the judge shall remove the chairman from that office and appoint another member of the appraisal review board as chairman.

SECTION 4. A person serving as the taxpayer liaison officer for an appraisal district on January 1, 2024, shall complete the training and course required by Section 6.052(b-8), Tax Code, as

added by this Act, not later than December 31, 2024.

SECTION 5. This Act takes effect January 1, 2024.