

The image shows the top portion of the Texas State Capitol building, featuring the large white dome with a statue on top, set against a light blue sky with soft clouds. The building is shown from a low angle, looking up.

**Testimony before the Senate
Committee on Property Tax:
Appraisal Review Board
Special Panels**

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Constitutional Requirements

Article VIII, Section 18(c):

(c) The Legislature, by general law, shall provide for a single board of equalization for each appraisal entity consisting of qualified persons residing within the territory appraised by that entity. The Legislature, by general law, may authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations. Members of a board of equalization may not be elected officials of a county or of the governing body of a taxing unit.

Current Statutory Provisions

- **Tax Code Section 6.41(c):** to be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years.
- **Tax Code Section 6.41:** in counties with less than 120,000, appraisal district boards of directors select appraisal review board members, and in larger counties, they are selected by the administrative district judges.
- **Tax Code Section 6.42:** the selection of the appraisal review board chair and secretary are made by appraisal district board of directors who are encouraged to select as chairman a person with background in law and property appraisal.

TTARA Policy Statement

TTARA supports a fair and impartial valuation appeals process with unfettered access to administrative and judicial remedies.

Property owners have the right to a fair and impartial review to ensure that their property is correctly valued.

Special Appraisal Review Board Panels

Eligibility requirements of special panel members:

- hold a law degree
- hold a master of business administration degree
- be licensed as a certified public accountant
- be an accredited senior appraiser
- possess an MAI designation from the Appraisal Institute
- possess a certified assessment evaluator designation from the International Association of Assessing Officers
- have ten years of experience as a tax appraiser or consultant or
- be licensed as a real estate broker or sales agent

If additional panelists are required, the chair of the appraisal review board may appoint persons with bachelor's degrees in any field to serve on special panels.

Special Appraisal Review Board Panels

- Special panels are only created in counties with populations of 1 million or more.
- Special panels shall hear protests concerning commercial real and personal property, real and personal property of utilities, industrial and manufacturing real and personal property, and multi-family real property valued at \$50 million or more, but only if the owners of these property types request a protest hearing be heard by a special panel.
- Special panels may also conduct other hearings if assigned by the chair of the appraisal review board.
- Panels make recommendations to the full appraisal review board, just as other three-person panels do.
- Determinations may be appealed to district court.



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