

The Texas Senate  
Committee on State Affairs

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September 30, 1997

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Opinion Committee

The Honorable Dan Morales  
Attorney General of Texas  
Post Office Box 12548  
Capitol Station  
Austin, TX 78711-12548

FILE # ML-39788-97  
I.D. # 39788

Dear General Morales:

An inquiry has been made of my office regarding enactment of legislation considered by the Senate State Affairs Committee during the 75th Legislative Session.

Senate Bill 841 (Acts 1997, 75th Leg., R.S., ch. 1039) amends Section 6.41(c) of the Texas Property Tax Code to expand prohibitions on certain persons from serving as members or auxiliary members of appraisal review boards in counties having populations of more than 300,000. Effective January 1, 1998, not only will appraisal review board members be term limited in their service on these boards, but *a former member of the governing body or an officer or employee of a taxing unit, or ... a former director, officer, or employee of the appraisal district* becomes prohibited by law from service on these appraisal review boards.

Clarification is necessary regarding application of this provision to employees of the appraisal district. Section 50(c) of Senate Bill 841 provides (in pertinent part):

The change in law made by this Act to Section 6.41, Tax Code, relating to qualifications of an appraisal review board member applies only to the appointment of a member on or after the effective date of this Act.

Notwithstanding this provision, an inquiry has been made concerning whether amendments to Section 6.41(c) made by Senate Bill 841 would apply to employees who were not officers or members of the governing body of the taxing unit, examples of which include former city driver education teachers or retired taxing unit employees, some of whom currently serve on these boards. Although current law restricts employee membership on appraisal boards, the breadth of the application of this restriction and the type of employees barred from service is unclear.

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Please address this recent change in the language of Section 6.41(c) of the Texas Property Tax Code and respond by letter opinion regarding the scope of the prohibition on employee service on appraisal review boards. I would appreciate your prompt review of this matter since several individuals stand to be directly affected by implementation of this law on January 1, 1998.

Sincerely

A handwritten signature in black ink, appearing to read "Ken Armbrister", written over a horizontal line.

Ken Armbrister, Chairman

KA/bkj