

AN ACT

relating to the training and education of appraisal review board members.

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

SECTION 1. Section 5.041, Tax Code, is amended by amending Subsections (b) and (e-1) and adding Subsection (i) to read as follows:

(b) A member of the appraisal review board established for an appraisal district must complete the course established under Subsection (a). The course must provide at least eight hours of classroom or distance training and education. A member of the appraisal review board may not participate in a hearing conducted by the board unless the person has completed the course established under Subsection (a) and received a certificate of course completion.

(e-1) In addition to the course established under Subsection (a), the comptroller shall approve curricula and provide materials for use in a continuing education course for members of an appraisal review board. The course must provide at least four hours of classroom or distance training and education. The curricula and materials must include information regarding:

(1) the cost, income, and market data comparison methods of appraising property;

(2) the appraisal of business personal property;

1           (3) the determination of capitalization rates for  
2 property appraisal purposes;

3           (4) the duties of an appraisal review board;

4           (5) the requirements regarding the independence of an  
5 appraisal review board from the board of directors and the chief  
6 appraiser and other employees of the appraisal district;

7           (6) the prohibitions against ex parte communications  
8 applicable to appraisal review board members;

9           (7) the Uniform Standards of Professional Appraisal  
10 Practice;

11           (8) the duty of the appraisal district to substantiate  
12 the district's determination of the value of property;

13           (9) the requirements regarding the equal and uniform  
14 appraisal of property;

15           (10) the right of a property owner to protest the  
16 appraisal of the property as provided by Chapter 41; and

17           (11) a detailed explanation of each of the actions  
18 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,  
19 41.42, and 41.43 so that members are fully aware of each of the  
20 grounds on which a property appraisal can be appealed.

21           (i) The comptroller may adopt rules to implement this  
22 section, including rules establishing criteria for course  
23 availability and for demonstrating course completion.

24           SECTION 2. This Act takes effect January 1, 2022.

---

President of the Senate

---

Speaker of the House

I certify that H.B. No. 3788 was passed by the House on April 20, 2021, by the following vote: Yeas 140, Nays 4, 1 present, not voting.

---

Chief Clerk of the House

I certify that H.B. No. 3788 was passed by the Senate on May 19, 2021, by the following vote: Yeas 31, Nays 0.

---

Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

---

Governor