

1-1 By: Holland (Senate Sponsor - Nelson) H.B. No. 3788
 1-2 (In the Senate - Received from the House April 20, 2021;
 1-3 April 21, 2021, read first time and referred to Committee on Local
 1-4 Government; May 3, 2021, rereferred to Committee on Finance;
 1-5 May 11, 2021, reported favorably by the following vote: Yeas 12,
 1-6 Nays 0; May 11, 2021, sent to printer.)

1-7 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|------|-----|-----|--------|-----|
| 1-8 | | | | |
| 1-9 | X | | | |
| 1-10 | X | | | |
| 1-11 | X | | | |
| 1-12 | X | | | |
| 1-13 | X | | | |
| 1-14 | | | X | |
| 1-15 | X | | | |
| 1-16 | X | | | |
| 1-17 | X | | | |
| 1-18 | | | X | |
| 1-19 | X | | | |
| 1-20 | X | | | |
| 1-21 | X | | | |
| 1-22 | X | | | |
| 1-23 | | | X | |

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the training and education of appraisal review board
 1-27 members.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 5.041, Tax Code, is amended by amending
 1-30 Subsections (b) and (e-1) and adding Subsection (i) to read as
 1-31 follows:

1-32 (b) A member of the appraisal review board established for
 1-33 an appraisal district must complete the course established under
 1-34 Subsection (a). The course must provide at least eight hours of
 1-35 classroom or distance training and education. A member of the
 1-36 appraisal review board may not participate in a hearing conducted
 1-37 by the board unless the person has completed the course established
 1-38 under Subsection (a) and received a certificate of course
 1-39 completion.

1-40 (e-1) In addition to the course established under
 1-41 Subsection (a), the comptroller shall approve curricula and provide
 1-42 materials for use in a continuing education course for members of an
 1-43 appraisal review board. The course must provide at least four hours
 1-44 of classroom or distance training and education. The curricula and
 1-45 materials must include information regarding:

1-46 (1) the cost, income, and market data comparison
 1-47 methods of appraising property;

1-48 (2) the appraisal of business personal property;

1-49 (3) the determination of capitalization rates for
 1-50 property appraisal purposes;

1-51 (4) the duties of an appraisal review board;

1-52 (5) the requirements regarding the independence of an
 1-53 appraisal review board from the board of directors and the chief
 1-54 appraiser and other employees of the appraisal district;

1-55 (6) the prohibitions against ex parte communications
 1-56 applicable to appraisal review board members;

1-57 (7) the Uniform Standards of Professional Appraisal
 1-58 Practice;

1-59 (8) the duty of the appraisal district to substantiate
 1-60 the district's determination of the value of property;

1-61 (9) the requirements regarding the equal and uniform

2-1 appraisal of property;
2-2 (10) the right of a property owner to protest the
2-3 appraisal of the property as provided by Chapter 41; and
2-4 (11) a detailed explanation of each of the actions
2-5 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,
2-6 41.42, and 41.43 so that members are fully aware of each of the
2-7 grounds on which a property appraisal can be appealed.
2-8 (i) The comptroller may adopt rules to implement this
2-9 section, including rules establishing criteria for course
2-10 availability and for demonstrating course completion.
2-11 SECTION 2. This Act takes effect January 1, 2022.

2-12

* * * * *