

AN ACT

relating to the qualification of candidates for, and the training and education of members of, the board of directors of an appraisal district.

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

SECTION 1. Chapter 5, Tax Code, is amended by adding Section 5.044 to read as follows:

Sec. 5.044. TRAINING OF APPRAISAL DISTRICT BOARD OF DIRECTORS MEMBERS IN POPULOUS COUNTIES. (a) This section applies only to an appraisal district established in a county with a population of 75,000 or more.

(b) A member of an appraisal district board of directors shall successfully complete a training program prescribed by this section before each anniversary of the date the member takes office.

(c) The training program must provide a member of the board of directors of an appraisal district with information regarding:

(1) the role and functions of the chief appraiser, the board of directors, the appraisal review board, and the taxpayer liaison officer;

(2) the role and functions of the comptroller regarding the property tax system;

(3) the importance of maintaining the independence of an appraisal office from political pressure;

1           (4) the importance of prompt, courteous, and fair  
2 treatment of the public;

3           (5) the finance and budgeting requirements for an  
4 appraisal district, including appropriate controls to ensure that  
5 expenditures are proper;

6           (6) the procurement and contracting requirements for  
7 an appraisal district, including appropriate controls to ensure  
8 there are no conflicts of interest;

9           (7) the requirements of:

10                   (A) Chapter 551, Government Code;

11                   (B) Chapter 552, Government Code;

12                   (C) Chapter 2001, Government Code;

13                   (D) other laws relating to public officials,  
14 including conflict-of-interest laws; and

15                   (E) the standards of ethics imposed by the  
16 Uniform Standards of Professional Appraisal Practice; and

17           (8) the professions regulated under Chapter 1151,  
18 Occupations Code.

19           (d) The training required by this section for a member of  
20 the board of directors of an appraisal district that has contracted  
21 to perform duties relating to the assessment or collection of taxes  
22 must include not less than eight hours of instruction on laws  
23 relating to those functions.

24           (e) The training required by this section shall be provided  
25 by an accredited institution of higher education, including an  
26 institution that is a part of or associated with an accredited  
27 institution of higher education, such as the V. G. Young Institute

1 of County Government. On completion of the training by a member of  
2 the board of directors of an appraisal district, the institution  
3 providing the training shall provide a certificate of completion to  
4 the member.

5 (f) A member of the board of directors of an appraisal  
6 district who completes the training required by this section shall  
7 file the certificate of completion provided to the member with the  
8 appraisal district. The appraisal district shall provide each  
9 certificate filed with the district since the comptroller completed  
10 the most recent review of the district under Section 5.102 to the  
11 comptroller as part of each review conducted under that section.

12 (g) For purposes of removal under Subchapter B, Chapter 87,  
13 Local Government Code, "incompetency" in the case of a member of the  
14 board of directors of an appraisal district includes the failure to  
15 timely complete the training required by this section.

16 SECTION 2. Subchapter A, Chapter 6, Tax Code, is amended by  
17 adding Section 6.0302 to read as follows:

18 Sec. 6.0302. ACKNOWLEDGEMENT OF DIRECTOR'S DUTIES. (a) An  
19 individual may not be appointed to an appointive position on the  
20 board of directors of an appraisal district unless the individual  
21 has:

22 (1) signed the acknowledgement described by this  
23 section; and

24 (2) submitted the signed acknowledgement to the chief  
25 appraiser of the appraisal district.

26 (b) An individual may not file an application for a place on  
27 the ballot for an elective position on the board of directors of an

1 appraisal district under Section 6.032 unless the individual has:

2 (1) signed the acknowledgement described by this  
3 section; and

4 (2) submitted the signed acknowledgement to the chief  
5 appraiser of the appraisal district.

6 (c) Each candidate for an appointive or elective position on  
7 the board of directors of an appraisal district must sign a  
8 statement in the following form:

9 "ACKNOWLEDGMENT OF DUTIES OF MEMBER OF APPRAISAL DISTRICT BOARD OF  
10 DIRECTORS

11 "I hereby acknowledge that I have read and understand the  
12 duties of a member of the board of directors of an appraisal  
13 district. I understand that the statutory responsibilities  
14 include:

15 "(1) establishing the appraisal district office;

16 "(2) hiring a chief appraiser;

17 "(3) adopting the appraisal district's annual operating  
18 budget after filing notice and holding a public hearing;

19 "(4) adopting a new budget if voting taxing units  
20 disapprove of the initial budget;

21 "(5) determining whether to remove members of the  
22 appraisal review board if the board of directors of the appraisal  
23 district is the appointing authority and potential grounds for  
24 removal arise;

25 "(6) notifying voting taxing units of any vacancy in an  
26 appointive position on the board and electing a replacement from  
27 submitted nominees;

1           "(7) appointing a person to fill a vacancy in an  
2 elective position on the board;

3           "(8) electing a chairman and a secretary of the board at  
4 the first meeting each year;

5           "(9) holding board meetings at least quarterly;

6           "(10) developing and implementing policies regarding  
7 reasonable access to the board;

8           "(11) preparing information describing the board's  
9 functions and complaint procedures and making that information  
10 available to the public and to participating taxing units;

11           "(12) notifying parties to a complaint filed with the  
12 board of the status of the complaint, unless otherwise provided;

13           "(13) in populous counties, appointing a taxpayer  
14 liaison officer and deputy taxpayer liaison officers;

15           "(14) annually evaluating the performance of the  
16 taxpayer liaison officer and any deputy taxpayer liaison officers,  
17 including reviewing the timeliness of complaint resolution;

18           "(15) referring matters investigated by a taxpayer  
19 liaison officer relating to the appraisal review board's conduct to  
20 the local administrative district judge with a recommendation;

21           "(16) developing a biennial written plan for the  
22 periodic reappraisal of all property in the appraisal district,  
23 filing notice and holding a public hearing on the plan, approving  
24 the plan, and distributing copies of the plan to participating  
25 taxing units and the comptroller;

26           "(17) making agreements with newly formed taxing units  
27 on an estimated budget allocation for that taxing unit;

1           "(18) having an annual financial audit prepared by an  
2 independent certified public accountant, delivering a copy of the  
3 audit to each voting taxing unit, and making the audit available for  
4 inspection at the appraisal district office;

5           "(19) designating the appraisal district depository  
6 biennially;

7           "(20) receiving resolutions from voting taxing units  
8 disapproving of board actions;

9           "(21) adhering to Local Government Code requirements  
10 for purchasing and entering into contracts;

11           "(22) providing advice and consent to the chief  
12 appraiser concerning the appointment of an agricultural appraisal  
13 advisory board and determining the number of members of that  
14 advisory board;

15           "(23) adhering to laws concerning the preservation,  
16 microfilming, destruction, or other disposition of records; and

17           "(24) adopting and implementing a policy for the  
18 temporary replacement of a member of an appraisal review board who  
19 violates ex parte communication requirements.

20           "Furthermore, I recognize that the board does not appraise  
21 property or review the value of individual properties. I  
22 acknowledge that tax rates and tax burdens are determined by  
23 applicable taxing jurisdictions, not the appraisal district board  
24 of directors."

25           SECTION 3. Sections 5.044 and 6.0302, Tax Code, as added by  
26 this Act, apply only to a person appointed or elected to the board  
27 of directors of an appraisal district whose term begins on or after

H.B. No. 148

1 January 1, 2026.

2 SECTION 4. This Act takes effect September 1, 2025.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 148 was passed by the House on April 29, 2025, by the following vote: Yeas 109, Nays 34, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 148 on May 23, 2025, by the following vote: Yeas 100, Nays 38, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 148 was passed by the Senate, with amendments, on May 19, 2025, by the following vote: Yeas 27, Nays 4.

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Secretary of the Senate

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

Date

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Governor