

By: Turner

H.B. No. 148

A BILL TO BE ENTITLED

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. (a) The comptroller shall:

(1) approve curricula and provide materials for use in training and educating members of an appraisal district board of directors;

(2) supervise a comprehensive course for training and education of members of an appraisal district board of directors;

(3) issue certificates indicating completion of the course; and

(4) make all materials for use in training and educating members of an appraisal district board of directors freely available online.

(b) The course established under Subsection (a):

(1) must:

(A) include information on the duties and responsibilities of a member of an appraisal district board of directors; and

1                   (B) be at least four hours in length; and

2           (2) may:

3                   (A) be provided online; and

4                   (B) include a summary of the requirements of  
5 Chapters 551 and 552, Government Code, but may not fully duplicate  
6 training provided by the attorney general on the requirements of  
7 those chapters.

8           (c) A member of an appraisal district board of directors  
9 must complete the course established under Subsection (a) before  
10 the beginning of each term the member serves on the board. A member  
11 of an appraisal district board of directors may not vote,  
12 deliberate, or be counted as a member in attendance at a meeting of  
13 the board unless the person has completed the course established  
14 under Subsection (a) and received a certificate of course  
15 completion.

16           (d) The comptroller may contract with service providers to  
17 assist with the duties imposed under Subsection (a), but the course  
18 required may not be provided by an appraisal district, the chief  
19 appraiser or another employee of an appraisal district, a member of  
20 the board of directors of an appraisal district, a member of an  
21 appraisal review board, or a taxing unit.

22           (e) The comptroller may assess a fee to recover a portion of  
23 the costs incurred for the course established under Subsection (a),  
24 but the fee may not exceed \$50 for each person trained. If the  
25 training is provided to an individual other than a member of an  
26 appraisal district board of directors, the comptroller may assess a  
27 fee not to exceed \$50 for each person trained.

(f) The course material for the course required under Subsection (a) is the comptroller's Appraisal District Director's Manual.

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

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

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

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

(b) An individual may not file an application for a place on the ballot for an elective position on the board of directors of an appraisal district under Section 6.032 unless the individual has:

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

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

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

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

"I hereby acknowledge that I have read and understand the  
duties of a member of the board of directors of an appraisal

1 district. I understand that the statutory responsibilities  
2 include:

3 "(1) establishing the appraisal district office;

4 "(2) hiring a chief appraiser;

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

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

9 "(5) determining whether to remove members of the  
10 appraisal review board if the board of directors of the appraisal  
11 district is the appointing authority and potential grounds for  
12 removal arise;

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

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

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

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

21 "(10) developing and implementing policies regarding  
22 reasonable access to the board;

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

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

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

3           "(14) annually evaluating the performance of the  
4 taxpayer liaison officer and any deputy taxpayer liaison officers,  
5 including reviewing the timeliness of complaint resolution;

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

9           "(16) developing a biennial written plan for the  
10 periodic reappraisal of all property in the appraisal district,  
11 filing notice and holding a public hearing on the plan, approving  
12 the plan, and distributing copies of the plan to participating  
13 taxing units and the comptroller;

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

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

20           "(19) designating the appraisal district depository  
21 biennially;

22           "(20) receiving resolutions from voting taxing units  
23 disapproving of board actions;

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

26           "(22) providing advice and consent to the chief  
27 appraiser concerning the appointment of an agricultural appraisal

1 advisory board and determining the number of members of that  
2 advisory board;

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

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

8 "Furthermore, I recognize that the board does not appraise  
9 property or review the value of individual properties. I  
10 acknowledge that tax rates and tax burdens are determined by  
11 applicable taxing jurisdictions, not the appraisal district board  
12 of directors."

13 SECTION 3. The comptroller of public accounts shall make  
14 available the training course required by Section 5.044, Tax Code,  
15 as added by this Act, not later than November 1, 2025.

16 SECTION 4. Sections 5.044 and 6.0302, Tax Code, as added by  
17 this Act, apply only to a person appointed or elected to the board  
18 of directors of an appraisal district whose term begins on or after  
19 January 1, 2026.

20 SECTION 5. This Act takes effect September 1, 2025.