

By: Otto, et al. (Senate Sponsor - Williams) H.B. No. 3493
(In the Senate - Received from the House May 3, 2007;
May 7, 2007, read first time and referred to Committee on Finance;
May 19, 2007, reported favorably by the following vote: Yeas 10,
Nays 0; May 19, 2007, sent to printer.)

A BILL TO BE ENTITLED
AN ACT

relating to the regulation of property tax professionals and
appraisal review boards.

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

SECTION 1. Section 1151.051, Occupations Code, as amended
by Chapters 815 and 1170, Acts of the 78th Legislature, Regular
Session, 2003, is reenacted and amended to read as follows:

Sec. 1151.051. BOARD MEMBERSHIP. (a) The Board of Tax
Professional Examiners consists of seven ~~[five]~~ members appointed
by the governor with the advice and consent of the senate as
follows:

(1) four members who:

(A) are actively engaged in property tax
administration;

(B) have at least five years' experience in
appraisal, assessment, or collection; and

(C) are certified under this chapter as a
registered professional appraiser, registered Texas collector, or
registered Texas assessor; and

(2) three members ~~[one member]~~ who represent
~~[represents]~~ the public.

(b) A vacancy on the board is filled by appointment by the
governor of a qualified person to serve for the unexpired portion of
the term.

(c) Each appointment to the board shall be made without
regard to the race, color, disability, sex, religion, age, or
national origin of the appointee.

(d) The comptroller shall serve on the board in an advisory
capacity. The comptroller is not entitled to vote on any board
action and does not have any of the duties or liabilities of board
membership.

SECTION 2. Section 1151.052, Occupations Code, is amended
to read as follows:

Sec. 1151.052. TERMS. Board members serve six-year terms,
with the terms of ~~[one or]~~ two or three members expiring on March 1
of each odd-numbered year.

SECTION 3. Section 1151.1581, Occupations Code, is amended
to read as follows:

Sec. 1151.1581. CONTINUING EDUCATION. (a) The board shall
recognize, prepare, or administer continuing education programs
for its license holders. A license holder must participate in the
programs to the extent required by the board to keep the person's
license.

(b) The board shall require that a chief appraiser annually
demonstrate successful completion of 16 hours of continuing
education in the following:

(1) appraisal methods;

(2) property tax law, including exemptions, special
appraisal qualifications, and taxpayer protest procedures;

(3) appraisal review board procedures and law; and

(4) communication with taxpayers.

(c) The board shall require that a property tax appraiser
annually demonstrate successful completion of eight hours of
continuing education in appraisal methods and property tax law.

SECTION 4. Section 1151.164(b), Occupations Code, is
amended to read as follows:

(b) The training program must provide the appointee with
information regarding:

- (1) this chapter;
- (2) the programs operated by the board;
- (3) the role and functions of the board;
- (4) the rules of the board, with an emphasis on the rules that relate to ethical behavior;
- (5) the role and functions of the chief appraiser, the appraisal district board of directors, and the appraisal review board;
- (6) the importance of maintaining the independence of an appraisal office from political pressure;
- (7) the importance of prompt and courteous treatment of the public and communicating with taxpayers;
- (8) the finance and budgeting requirements for an appraisal district, including appropriate controls to ensure that expenditures are proper;
- (9) property tax law, including exemptions, special appraisal qualifications, and taxpayer protest procedures;
- (10) appraisal procedures; and
- (11) ~~[(9)]~~ the requirements of:

- (A) the open meetings law, Chapter 551, Government Code;
- (B) the public information law, Chapter 552, Government Code;
- (C) the administrative procedure law, Chapter 2001, Government Code;
- (D) other laws relating to public officials, including conflict-of-interest laws; and
- (E) the standards of ethics imposed by the Uniform Standards of Professional Appraisal Practice.

SECTION 5. Section 5.041, Tax Code, is amended by amending Subsection (b) and adding Subsections (e-1) and (e-2) 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 may not be less than eight hours in length. 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 may not be less than four hours in length. As soon as practicable after the beginning of the second year of an appraisal review board member's term of office, the member must successfully complete the course established under this subsection. A person who fails to timely complete the course established under this subsection may not be reappointed to an additional term on the appraisal review board. If the person is reappointed to an additional term on the appraisal review board, the person must successfully complete the course established under this subsection in each year the member continues to serve.

(e-2) The comptroller may contract with service providers to assist with the duties imposed under Subsection (e-1), but the course required by that subsection may not be provided by an appraisal district or a taxing unit. The comptroller may assess a fee to recover a portion of the costs incurred for the continuing education course, but the fee may not exceed \$25 per person trained.

SECTION 6. As soon as possible on or after September 1, 2007, the governor with the advice and consent of the senate shall appoint two members representing the general public to the Board of Tax Professional Examiners as follows:

- (1) one member for a term expiring March 1, 2011; and
- (2) one member for a term expiring March 1, 2013.

SECTION 7. The changes in law made by this Act to continuing education requirements under Section 1151.1581, Occupations Code, and Section 5.041, Tax Code, as amended by this Act, apply only to a license or term of office that expires on or after the effective date of this Act.

3-1 SECTION 8. This Act takes effect September 1, 2007.

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