

## **BILL ANALYSIS**

Senate Research Center

H.B. 2317  
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Finance  
5/4/2009  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Many Texans have expressed concerns about local appraisal review boards' ability to appropriately handle appraisal appeals.

H.B. 2317 requires a comprehensive training course for new appraisal review board members and a continuing education for all members and sets forth the required curricula and materials for use in the continuing education course. This bill also provides that the board of directors of the appraisal district is encouraged to select as chairman of the board a member of the board, if any, who has a background in law and property appraisal.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 5.041, Tax Code, by amending Subsection (a) and adding Subsections (e-1), (e-2), and (e-3), as follows:

(a) Requires the comptroller of public accounts (comptroller) to approve curricula and provide materials for use in training and educating members of an appraisal review board (board); supervise a comprehensive course for training and education of board members and issue certificates indicating course completion; make all materials for use in training and educating members of a board freely available online; establish and maintain a toll-free telephone number that board members may call for answers to technical questions relating to the duties and responsibilities of board members and property appraisal issues; and provide, as feasible, online technological assistance to improve the operations of boards and appraisal districts.

(e-1) Requires the comptroller, in addition to the course established under Subsection (a), to approve curricula and provide materials for use in a continuing education course for members of a board. Sets forth the required information to be included in the curricula and materials.

(e-2) Requires a board member, as soon as practicable after the beginning of the second year of the board member's term of office, to successfully complete the course established under Subsection (e-1). Prohibits a person who fails to timely complete the course established under Subsection (e-1) from being reappointed to an additional term on the board. Requires the person, if the person is reappointed to an additional term on the board, to successfully complete the course established under Subsection (e-1) in each year the member continues to serve.

(e-3) Authorizes the comptroller to contract with service providers to assist with the duties imposed under Subsection (e-1), but prohibits the course required by that subsection from being provided by an appraisal district or a taxing unit. Authorizes the comptroller to assess a fee to recover a portion of the costs incurred for the continuing education course, but prohibits that fee from exceeding \$50 for each person trained.

SECTION 2. Amends Sections 6.41(d)-(f), Tax Code, as follows:

(d) Provides that members of the board are appointed by resolution of a majority of the appraisal district board of directors, except that the members of the board for an appraisal district established in a county with a population of 300,000 or more are appointed by order or resolution of the commissioners court of the county.

(e) Requires the board of directors or commissioners court, as applicable, in making the initial or subsequent appointments, to designate those members who serve terms of one year as needed to comply with this subsection.

(f) Authorizes a member of the board to be removed from the board by a majority vote of the appraisal district board of directors or by the commissioners court, as applicable.

SECTION 3. Amends Section 6.42(a), Tax Code, as follows:

(a) Requires the board of directors of the appraisal district by resolution to select a chairman and a secretary from among the members of the board, rather than requires the board to elect a chairman and a secretary from its members. Provides that the board of directors of the appraisal district is encouraged to select as chairman of the board a member of the board, if any, who has a background in law and property appraisal.

SECTION 4. Provides that the change in law made by this Act to continuing education requirements under Section 5.041, Tax Code, applies only to a term of office that expires on or after the effective date of this Act.

SECTION 5. (a) Requires the commissioners court of each county with a population of 300,000 or more, as soon as practicable on or after January 1, 2010, in the manner provided by Section 6.41, Tax Code, as amended by this Act, to appoint the members of the board for the appraisal district established in the county. Requires the commissioners court, in making the initial appointments, to designate those members who serve terms of one year as necessary to comply with Section 6.41(e), Tax Code, as amended by this Act.

(b) Provides that the term of a member of the board established in a county with a population of 300,000 or more serving on December 31, 2009, expires on January 1, 2010.

SECTION 6. (a) Effective date, except as provided by Subsection (b) of this section: September 1, 2009.

(b) Effective date, Sections 6.41(d)-(f), Tax Code: January 1, 2010.