

**House Bill 2317**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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

(a) The comptroller shall:

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

(2) supervise a comprehensive course for training and education of appraisal review board members and issue certificates indicating course completion;

(3) make all materials for use in training and educating members of an appraisal review board freely available online;

(4) establish and maintain a toll-free telephone number that appraisal review board members may call for answers to technical questions relating to the duties and responsibilities of appraisal review board members and property appraisal issues; and

(5) provide, as feasible, online technological assistance to improve the operations of appraisal review boards and appraisal districts.

(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 curricula and materials must include information regarding:

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

SENATE VERSION

Same as House version.

CONFERENCE

**House Bill 2317**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION

CONFERENCE

- (2) the appraisal of business personal property;
  - (3) the determination of capitalization rates for property appraisal purposes;
  - (4) the duties of an appraisal review board;
  - (5) the requirements regarding the independence of an appraisal review board from the board of directors and the chief appraiser and other employees of the appraisal district;
  - (6) the prohibitions against ex parte communications applicable to appraisal review board members;
  - (7) the Uniform Standards of Professional Appraisal Practice;
  - (8) the duty of the appraisal district to substantiate the district's determination of the value of property;
  - (9) the requirements regarding the equal and uniform appraisal of property;
  - (10) the right of a property owner to protest the appraisal of the property as provided by Chapter 41; and
  - (11) a detailed explanation of each of the actions described by Sections 41.41(a), 41.411, 41.412, 41.413, 41.42, and 41.43 so that members are fully aware of each of the grounds on which a property appraisal can be appealed.
- (e-2) 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 Subsection (e-1). A person who fails to timely complete the course established under Subsection (e-1) may not be reappointed to an additional

**House Bill 2317**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION

CONFERENCE

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 Subsection (e-1) in each year the member continues to serve.

(e-3) 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 \$50 for each person trained.

SECTION 2. Sections 6.41(d), (e), and (f), Tax Code, are amended to read as follows:

(d) 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. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

(e) Members of the board hold office for terms of two years beginning January 1. The appraisal district board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the

**No equivalent provision.**

**House Bill 2317**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

members as possible expire each year. In making the initial or subsequent appointments, the board of directors or commissioners court, as applicable, shall designate those members who serve terms of one year as needed to comply with this subsection.

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

Grounds for removal are:

(1) a violation of Section 6.412, 6.413, 41.66(f), or 41.69; or

(2) good cause relating to the attendance of members at called meetings of the board as established by written policy adopted by a majority of the appraisal district board of directors.

SECTION 3. Section 6.42(a), Tax Code, is amended to read as follows:

(a) A majority of the appraisal review board constitutes a quorum. The board of directors of the appraisal district by resolution shall select [elect] a chairman and a secretary from among the [its] members of the appraisal review board. The board of directors of the appraisal district is encouraged to select as chairman of the appraisal review board a member of the appraisal review board, if any, who has a background in law and property appraisal.

SENATE VERSION

SECTION 2. Same as House version.

CONFERENCE

**House Bill 2317**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SECTION 4. 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) As soon as practicable on or after January 1, 2010, the commissioners court of each county with a population of 300,000 or more shall in the manner provided by Section 6.41, Tax Code, as amended by this Act, appoint the members of the appraisal review board for the appraisal district established in the county. In making the initial appointments, the commissioners court shall 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) The term of a member of an appraisal review 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) Except as provided by Subsection (b) of this section, this Act takes effect September 1, 2009.  
(b) Sections 6.41(d), (e), and (f), Tax Code, as amended by this Act, take effect January 1, 2010.

SENATE VERSION

SECTION 3. Same as House version.

No equivalent provision.

SECTION 4.  
This Act takes effect September 1, 2009.

CONFERENCE