

## **BILL ANALYSIS**

H.B. 2314  
By: Otto  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The board of directors of an appraisal district is appointed by the taxing units that make up the district. It was recently reported that there are over 1,000 directors in the state. The board hires the chief appraiser and other personnel and oversees and administers district functions. While directors are volunteers, they are still required to follow the law regarding open meetings, public information requests, their duties to govern the appraisal district, and the responsibilities of appointed government officials generally. H.B. 2314 seeks to reform the law relating to the training that must be completed by appraisal district directors.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 2314 amends the Tax Code to require the comptroller of public accounts, with the assistance of one or more regional planning commissions, councils of government, or similar regional planning agencies, to develop an online training course for members of the board of directors of an appraisal district and requires the training to provide information relevant to the operation of an appraisal district and its board of directors, including an overview of the property tax system, a discussion of the duties and responsibilities of a board of directors, and a description of the resources available to a board. The bill requires the comptroller to make the training available on the comptroller's Internet website not later than January 1, 2014.

H.B. 2314 requires each board member to annually complete open meetings training, open records training, and the online appraisal district training, and requires an appraisal district to conduct such training at the first public meeting of the board during each calendar year. The bill requires a board member who does not complete the training at that meeting to complete the training during regular business hours at the main office of the appraisal district not later than the 30th day after the date of the meeting. The bill makes a board member who does not complete the training in the prescribed time and manner ineligible to continue to serve on the board and requires a new board member to be elected to fill the vacancy in the manner provided by statute for board vacancies. The bill requires a member elected to fill a vacancy to complete the training not later than the 30th day after the date the member is elected, makes the member ineligible to continue to serve on the board if the member fails to complete the training, and requires the member to be replaced in the same manner.

H.B. 2314 exempts a nonvoting board member from its provisions and applies its changes only to a board member appointed or elected for a term that begins on or after January 1, 2014.

**EFFECTIVE DATE**

September 1, 2013.