

By: Nelson

S.B. No. 21

A BILL TO BE ENTITLED

AN ACT

relating to the system for protesting or appealing certain ad
valorem tax determinations; authorizing a fee.

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

SECTION 1. Section 1.085(a), Tax Code, is amended to read as
follows:

(a) Notwithstanding any other provision in this title and
except as provided by this section, any notice, rendition,
application form, or completed application, or information
requested under Section 41.461(a)(2), that is required or permitted
by this title to be delivered between a chief appraiser, an
appraisal district, an appraisal review board, or any combination
of those persons and a property owner or [~~between a chief appraiser,
an appraisal district, an appraisal review board, or any
combination of those persons and~~] a person designated by a property
owner under Section 1.111(f) may be delivered in an electronic
format if the chief appraiser and the property owner or person
designated by the owner agree under this section.

SECTION 2. Chapter 5, Tax Code, is amended by adding Section
5.01 to read as follows:

Sec. 5.01. PROPERTY TAX ADMINISTRATION ADVISORY BOARD.

(a) The comptroller shall appoint the property tax administration
advisory board to advise the comptroller with respect to the
division or divisions within the office of the comptroller with

1 primary responsibility for state administration of property
2 taxation and state oversight of appraisal districts and local tax
3 offices. The advisory board may make recommendations to the
4 comptroller regarding improving the effectiveness and efficiency
5 of the property tax system, best practices, and complaint
6 resolution procedures. The comptroller shall post the
7 recommendations of the advisory board on the comptroller's Internet
8 website.

9 (b) The advisory board is composed of at least six members
10 appointed by the comptroller. The members of the board should
11 include:

12 (1) representatives of property tax payers, appraisal
13 districts, and school districts; and

14 (2) a person who has knowledge or experience in
15 conducting ratio studies.

16 (c) The members of the advisory board serve at the pleasure
17 of the comptroller.

18 (d) Any advice to the comptroller relating to a matter
19 described by Subsection (a) that is provided by a member of the
20 advisory board must be provided at a meeting called by the
21 comptroller.

22 (e) Chapter 2110, Government Code, does not apply to the
23 advisory board.

24 SECTION 3. Sections 5.041(b), (c), and (e-1), Tax Code, are
25 amended to read as follows:

26 (b) A member of the appraisal review board established for
27 an appraisal district must complete the course established under

1 Subsection (a). The course must provide at least eight hours of
2 classroom training and education. A member of the appraisal review
3 board may not participate in a hearing conducted by the board unless
4 the person has completed the course established under Subsection
5 (a) and received a certificate of course completion.

6 (c) The comptroller may contract with service providers to
7 assist with the duties imposed under Subsection (a), but the course
8 required may not be provided by an appraisal district, the chief
9 appraiser or another employee of an appraisal district, a member of
10 the board of directors of an appraisal district, a member of an
11 appraisal review board, or a taxing unit. The comptroller may
12 assess a fee to recover a portion of the costs incurred for the
13 training course, but the fee may not exceed \$50 per person trained.
14 If the training is provided to an individual other than a member of
15 an appraisal review board, the comptroller may assess a fee not to
16 exceed \$50 per person trained.

17 (e-1) In addition to the course established under
18 Subsection (a), the comptroller shall approve curricula and provide
19 materials for use in a continuing education course for members of an
20 appraisal review board. The course must provide at least four hours
21 of classroom training and education. The curricula and materials
22 must include information regarding:

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

25 (2) the appraisal of business personal property;

26 (3) the determination of capitalization rates for
27 property appraisal purposes;

- 1 (4) the duties of an appraisal review board;
- 2 (5) the requirements regarding the independence of an
3 appraisal review board from the board of directors and the chief
4 appraiser and other employees of the appraisal district;
- 5 (6) the prohibitions against ex parte communications
6 applicable to appraisal review board members;
- 7 (7) the Uniform Standards of Professional Appraisal
8 Practice;
- 9 (8) the duty of the appraisal district to substantiate
10 the district's determination of the value of property;
- 11 (9) the requirements regarding the equal and uniform
12 appraisal of property;
- 13 (10) the right of a property owner to protest the
14 appraisal of the property as provided by Chapter 41; and
- 15 (11) a detailed explanation of each of the actions
16 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,
17 41.42, and 41.43 so that members are fully aware of each of the
18 grounds on which a property appraisal can be appealed.

19 SECTION 4. Chapter 5, Tax Code, is amended by adding Section
20 5.043 to read as follows:

21 Sec. 5.043. TRAINING OF ARBITRATORS. (a) This section
22 applies only to persons who have agreed to serve as arbitrators
23 under Chapter 41A.

24 (b) The comptroller shall:

25 (1) approve curricula and provide an arbitration
26 manual and other materials for use in training and educating
27 arbitrators;

1 (2) make all materials for use in training and
2 educating arbitrators freely available online; and

3 (3) establish and supervise a training program on
4 property tax law for the training and education of arbitrators.

5 (c) The training program must:

6 (1) emphasize the requirements regarding the equal and
7 uniform appraisal of property; and

8 (2) be at least four hours in length.

9 (d) The training program may be provided online. The
10 comptroller by rule may prescribe the manner by which the
11 comptroller may verify that a person taking the training program
12 online has taken and completed the program.

13 (e) The comptroller may contract with service providers to
14 assist with the duties imposed under Subsection (b), but the
15 training program may not be provided by an appraisal district, the
16 chief appraiser or another employee of an appraisal district, a
17 member of the board of directors of an appraisal district, a member
18 of an appraisal review board, or a taxing unit. The comptroller may
19 assess a fee to recover a portion of the costs incurred for the
20 training program, but the fee may not exceed \$50 for each person
21 trained.

22 (f) The comptroller shall prepare an arbitration manual for
23 use in the training program. The manual shall be updated regularly
24 and may be revised on request, in writing, to the comptroller. The
25 revised language must be approved by the unanimous agreement of a
26 committee selected by the comptroller and representing, equally,
27 taxpayers and chief appraisers. The person requesting the revision

1 must pay the costs of mediation if the comptroller determines that
2 mediation is required.

3 SECTION 5. Section 5.102(a), Tax Code, is amended to read as
4 follows:

5 (a) At least once every two years, the comptroller shall
6 review the governance of each appraisal district, taxpayer
7 assistance provided, and the operating and appraisal standards,
8 procedures, and methodology used by each appraisal district, to
9 determine compliance with generally accepted standards,
10 procedures, and methodology. After consultation with the property
11 tax administration advisory board [~~committee created under Section~~
12 ~~403.302, Government Code~~], the comptroller by rule may establish
13 procedures and standards for conducting and scoring the review.

14 SECTION 6. Chapter 5, Tax Code, is amended by adding Section
15 5.104 to read as follows:

16 Sec. 5.104. APPRAISAL REVIEW BOARD SURVEY; REPORT. (a) The
17 comptroller shall prepare:

18 (1) an appraisal review board survey form that allows
19 an individual described by Subsection (b) to submit comments and
20 suggestions to the comptroller regarding an appraisal review board;
21 and

22 (2) instructions for completing and submitting the
23 form.

24 (b) The following individuals may complete and submit a
25 survey form under this section:

26 (1) a property owner who files a motion under Section
27 25.25 to correct the appraisal roll or a protest under Chapter 41;

1 (2) the designated agent of the property owner; or

2 (3) a designated representative of the appraisal
3 district in which the motion or protest is filed who attends the
4 hearing on the motion or protest.

5 (c) The survey form must allow an individual to submit
6 comments and suggestions regarding:

7 (1) the matters listed in Section 5.103(b); and

8 (2) any other matter related to the fairness and
9 efficiency of the appraisal review board.

10 (d) An appraisal district must provide the survey form and
11 the instructions for completing and submitting the form to each
12 property owner or designated agent of the owner:

13 (1) at or before each hearing conducted under Section
14 25.25 or Chapter 41 by the appraisal review board established for
15 the appraisal district or by a panel of the board; and

16 (2) with each order under Section 25.25 or 41.47
17 determining a motion or protest, as applicable, delivered by the
18 board or by a panel of the board.

19 (e) An individual who elects to submit the survey form must
20 submit the form to the comptroller as provided by this section. An
21 appraisal district may not accept a survey form submitted under
22 this section. An individual may submit only one survey form for
23 each motion or protest.

24 (f) The comptroller shall allow an individual to submit a
25 survey form to the comptroller in the following manner:

26 (1) in person;

27 (2) by mail;

1 (3) by electronic mail; or

2 (4) through a web page on the comptroller's Internet
3 website that allows the individual to complete and submit the form.

4 (g) An appraisal district may not require a property owner
5 or the designated agent of the owner to complete a survey form at
6 the appraisal office in order to be permitted to submit the form to
7 the comptroller.

8 (h) A property owner or the designated agent of the owner
9 who elects to submit a survey form provided to the owner or agent
10 under Subsection (d)(1) or (2) must submit the form not later than
11 the earlier of the 45th day after the date:

12 (1) the form is sent to the owner or agent under
13 Subsection (d)(2); or

14 (2) the matter that is the subject of the protest is
15 finally resolved if the protest is settled or otherwise resolved in
16 a manner that does not require the issuance of an order described by
17 Subsection (d)(2).

18 (i) A designated representative of an appraisal district
19 who elects to submit a survey form following a hearing conducted
20 under Section 25.25 or Chapter 41 must submit the form not later
21 than the 45th day after the date the form is sent to the property
22 owner or designated agent of the owner under Subsection (d)(2)
23 following that hearing.

24 (j) The comptroller shall issue an annual report that
25 summarizes the information included in the survey forms submitted
26 during the preceding year. The report may not disclose the identity
27 of an individual who submitted a survey form.

1 (k) The comptroller may adopt rules necessary to implement
2 this section.

3 SECTION 7. Sections 6.412(a) and (d), Tax Code, are amended
4 to read as follows:

5 (a) An individual is ineligible to serve on an appraisal
6 review board if the individual:

7 (1) is related within the second degree by
8 consanguinity or affinity, as determined under Chapter 573,
9 Government Code, to an individual who is engaged in the business of
10 appraising property for compensation for use in proceedings under
11 this title or of representing property owners for compensation in
12 proceedings under this title in the appraisal district for which
13 the appraisal review board is established;

14 (2) owns property on which delinquent taxes have been
15 owed to a taxing unit for more than 60 days after the date the
16 individual knew or should have known of the delinquency unless:

17 (A) the delinquent taxes and any penalties and
18 interest are being paid under an installment payment agreement
19 under Section 33.02; or

20 (B) a suit to collect the delinquent taxes is
21 deferred or abated under Section 33.06 or 33.065; or

22 (3) is related within the third degree by
23 consanguinity or within the second degree by affinity, as
24 determined under Chapter 573, Government Code, to a member of:

25 (A) the appraisal district's board of directors;
26 or

27 (B) the appraisal review board.

1 (d) A person is ineligible to serve on the appraisal review
2 board of an appraisal district established for a county described
3 by Section 6.41(d-1) [~~having a population of more than 100,000~~] if
4 the person:

5 (1) is a former member of the board of directors,
6 former officer, or former employee of the appraisal district;

7 (2) served as a member of the governing body or officer
8 of a taxing unit for which the appraisal district appraises
9 property, until the fourth anniversary of the date the person
10 ceased to be a member or officer; [~~or~~]

11 (3) appeared before the appraisal review board for
12 compensation during the two-year period preceding the date the
13 person is appointed; or

14 (4) served for all or part of three previous terms as a
15 board member or auxiliary board member on the appraisal review
16 board.

17 SECTION 8. Section 6.42, Tax Code, is amended by amending
18 Subsection (a) and adding Subsection (d) to read as follows:

19 (a) A majority of the appraisal review board constitutes a
20 quorum. The local administrative district judge under Subchapter
21 D, Chapter 74, Government Code, in the county in which [~~board of~~
22 ~~directors of~~] the appraisal district is established [~~by resolution~~]
23 shall select a chairman and a secretary from among the members of
24 the appraisal review board. The judge [~~board of directors of the~~
25 ~~appraisal district~~] is encouraged to select as chairman [~~of the~~
26 ~~appraisal review board~~] a member of the appraisal review board, if
27 any, who has a background in law and property appraisal.

1 (d) The concurrence of a majority of the members of the
2 appraisal review board or a panel of the board present at a meeting
3 of the board or panel is sufficient for a recommendation,
4 determination, decision, or other action by the board or panel, and
5 the concurrence of more than a majority of the members of the board
6 or panel may not be required.

7 SECTION 9. Section 25.25(c), Tax Code, is amended to read as
8 follows:

9 (c) The appraisal review board, on motion of the chief
10 appraiser or of a property owner, may direct by written order
11 changes in the appraisal roll for any of the five preceding years to
12 correct:

13 (1) clerical errors that affect a property owner's
14 liability for a tax imposed in that tax year;

15 (2) multiple appraisals of a property in that tax
16 year;

17 (3) the inclusion of property that does not exist in
18 the form or at the location described in the appraisal roll; ~~or~~

19 (4) an error in which property is shown as owned by a
20 person who did not own the property on January 1 of that tax year; or

21 (5) an error in the square footage of a property
22 described in the appraisal roll.

23 SECTION 10. Section 41.46(a), Tax Code, is amended to read
24 as follows:

25 (a) The appraisal review board before which a protest
26 hearing is scheduled shall deliver written notice to the property
27 owner initiating a protest of the date, time, ~~and~~ place, and

1 subject matter of [~~fixed for~~] the hearing on the protest and of the
2 property owner's entitlement to a postponement of the hearing as
3 provided by Section 41.45 unless the property owner waives in
4 writing notice of the hearing. The board shall deliver the notice
5 not later than the 15th day before the date of the hearing.

6 SECTION 11. Section 41.461, Tax Code, is amended to read as
7 follows:

8 Sec. 41.461. NOTICE OF CERTAIN MATTERS BEFORE HEARING;
9 DELIVERY OF REQUESTED INFORMATION. (a) At least 14 days before the
10 first scheduled [~~a~~] hearing on a protest, the chief appraiser
11 shall:

12 (1) deliver a copy of the pamphlet prepared by the
13 comptroller under Section 5.06 [~~5.06(a)~~] to the property owner
14 initiating the protest if the owner is representing himself, or to
15 an agent representing the owner if requested by the agent;

16 (2) inform the property owner that the owner or the
17 agent of the owner is entitled on request to [~~may inspect and may~~
18 ~~obtain~~] a copy of the data, schedules, formulas, and all other
19 information the chief appraiser will [~~plans to~~] introduce at the
20 hearing to establish any matter at issue; and

21 (3) deliver a copy of the hearing procedures
22 established by the appraisal review board under Section 41.66 to
23 the property owner.

24 (b) The chief appraiser may not charge a property owner or
25 the designated agent of the owner for copies provided to the [~~an~~]
26 owner or designated agent under this section, regardless of the
27 manner in which the copies are prepared or delivered [~~may not exceed~~

1 ~~the charge for copies of public information as provided under~~
2 ~~Subchapter F, Chapter 552, Government Code, except:~~

3 ~~[(1) the total charge for copies provided in~~
4 ~~connection with a protest of the appraisal of residential property~~
5 ~~may not exceed \$15 for each residence; and~~

6 ~~[(2) the total charge for copies provided in~~
7 ~~connection with a protest of the appraisal of a single unit of~~
8 ~~property subject to appraisal, other than residential property, may~~
9 ~~not exceed \$25].~~

10 (c) A chief appraiser must deliver information requested by
11 a property owner or the agent of the owner under Subsection (a)(2):

12 (1) by regular first-class mail;

13 (2) in an electronic format as provided by an
14 agreement under Section 1.085; or

15 (3) subject to Subsection (d), by referring the
16 property owner or the agent of the owner to the exact Internet
17 location or uniform resource locator (URL) address on an Internet
18 website maintained by the appraisal district on which the requested
19 information is identifiable and readily available.

20 (d) If a chief appraiser provides a property owner or the
21 agent of the owner the Internet location or address of information
22 under Subsection (c)(3), the notice must contain a statement in a
23 conspicuous font that clearly indicates that the property owner or
24 the agent of the owner may on request receive the information by
25 regular first-class mail. On request by a property owner or the
26 agent of the owner, the chief appraiser must provide the
27 information by regular first-class mail.

1 SECTION 12. Section 41.47, Tax Code, is amended by adding
2 Subsections (c-2) and (f) and amending Subsections (d) and (e) to
3 read as follows:

4 (c-2) The board may not determine the appraised value of the
5 property that is the subject of a protest to be an amount greater
6 than the appraised value of the property as shown in the appraisal
7 records submitted to the board by the chief appraiser under Section
8 25.22 or 25.23.

9 (d) The board shall deliver by certified mail:

10 (1) a notice of issuance of the order and a copy of the
11 order to the property owner and the chief appraiser; and

12 (2) a copy of the appraisal review board survey form
13 prepared under Section 5.104 and instructions for completing and
14 submitting the form to the property owner.

15 (e) The notice of the issuance of the order must contain a
16 prominently printed statement in upper-case bold lettering
17 informing the property owner in clear and concise language of the
18 property owner's right to appeal the order of the board [~~board's~~
19 ~~decision~~] to district court. The statement must describe the
20 deadline prescribed by Section 42.06(a) [~~of this code~~] for filing a
21 written notice of appeal[~~r~~] and the deadline prescribed by Section
22 42.21(a) [~~of this code~~] for filing the petition for review with the
23 district court.

24 (f) The appraisal review board shall take the actions
25 required by Subsections (a) and (d) not later than the 15th day
26 after the date the hearing on the protest is concluded.

27 SECTION 13. Section 41.66, Tax Code, is amended by amending

1 Subsections (h), (i), and (j) and adding Subsections (j-1) and (p)
2 to read as follows:

3 (h) The appraisal review board shall postpone a hearing on a
4 protest if the property owner or the designated agent of the owner
5 requests additional time to prepare for the hearing and establishes
6 to the board that the chief appraiser failed to comply with Section
7 41.461. The board is not required to postpone a hearing more than
8 one time under this subsection.

9 (i) A hearing on a protest filed by a property owner or the
10 designated agent of the owner [~~who is not represented by an agent~~
11 ~~designated under Section 1.111~~] shall be set for a time and date
12 certain. If the hearing is not commenced within two hours of the
13 time set for the hearing, the appraisal review board shall postpone
14 the hearing on the request of the property owner or the designated
15 agent of the owner.

16 (j) On the request of a property owner or the [~~a~~] designated
17 agent of the owner, an appraisal review board shall schedule
18 hearings on protests concerning up to 20 designated properties to
19 be held consecutively on the same day. The designated properties
20 must be identified in the same notice of protest, and the notice
21 must contain in boldfaced type the statement "request for same-day
22 protest hearings." A property owner or the designated agent of the
23 owner may [~~not~~] file more than one request under this subsection
24 with the appraisal review board in the same tax year. The appraisal
25 review board may schedule hearings on protests concerning more than
26 20 properties filed by the same property owner or the designated
27 agent of the owner and may use different panels to conduct the

1 hearings based on the board's customary scheduling. The appraisal
2 review board may follow the practices customarily used by the board
3 in the scheduling of hearings under this subsection.

4 (j-1) An appraisal review board may schedule the hearings on
5 all protests filed by a property owner or the designated agent of
6 the owner to be held consecutively. The notice of the hearings must
7 state the date and time that the first hearing will begin, state the
8 date the last hearing will end, and list the order in which the
9 hearings will be held. The order of the hearings listed in the
10 notice may not be changed without the agreement of the property
11 owner or the designated agent of the owner, the chief appraiser, and
12 the appraisal review board. The board may not reschedule a hearing
13 for which notice is given under this subsection to a date earlier
14 than the seventh day after the date the last hearing was scheduled
15 to end unless agreed to by the property owner or the designated
16 agent of the owner, the chief appraiser, and the appraisal review
17 board. Unless agreed to by the parties, the board must provide
18 written notice of the date and time of the rescheduled hearing to
19 the property owner or the designated agent of the owner not later
20 than the seventh day before the date of the hearing.

21 (p) At the end of a hearing on a protest, the appraisal
22 review board shall provide the property owner or the designated
23 agent of the owner one or more documents indicating that the members
24 of the board hearing the protest signed the affidavit required by
25 Subsection (g).

26 SECTION 14. Section 41.67(d), Tax Code, is amended to read
27 as follows:

1 (d) Information that was previously requested under Section
2 [41.461](#) by the protesting party that was not delivered [~~made~~
3 ~~available~~] to the protesting party at least 14 days before the first
4 scheduled [~~or postponed~~] hearing may not be used or offered in any
5 form as evidence in the hearing, including as a document or through
6 argument or testimony.

7 SECTION 15. Section [41.71](#), Tax Code, is amended to read as
8 follows:

9 Sec. 41.71. EVENING AND WEEKEND HEARINGS. (a) An
10 appraisal review board by rule shall provide for hearings on
11 protests [~~in the evening or~~] on a Saturday or after 5 p.m. on a
12 weekday [~~Sunday~~].

13 (b) The board may not schedule:

14 (1) the first hearing on a protest held on a weekday
15 evening to begin after 7 p.m.; or

16 (2) a hearing on a protest on a Sunday.

17 SECTION 16. Section [41A.06\(b\)](#), Tax Code, as effective
18 September 1, 2017, is amended to read as follows:

19 (b) To initially qualify to serve as an arbitrator under
20 this chapter, a person must:

21 (1) meet the following requirements, as applicable:

22 (A) be licensed as an attorney in this state; or

23 (B) have:

24 (i) completed at least 30 hours of training
25 in arbitration and alternative dispute resolution procedures from a
26 university, college, or legal or real estate trade association; and

27 (ii) been licensed or certified

1 continuously during the five years preceding the date the person
2 agrees to serve as an arbitrator as:

3 (a) a real estate broker or sales
4 agent under Chapter 1101, Occupations Code;

5 (b) a real estate appraiser under
6 Chapter 1103, Occupations Code; or

7 (c) a certified public accountant
8 under Chapter 901, Occupations Code; ~~and~~

9 (2) complete the course for training and education of
10 appraisal review board members established under Section 5.041 and
11 be issued a certificate indicating course completion;

12 (3) complete the training program on property tax law
13 for the training and education of arbitrators established under
14 Section 5.043; and

15 (4) agree to conduct an arbitration for a fee that is
16 not more than:

17 (A) \$400, if the property qualifies as the
18 owner's residence homestead under Section 11.13 and the appraised
19 or market value, as applicable, of the property is \$500,000 or less,
20 as determined by the order;

21 (B) \$450, if the property qualifies as the
22 owner's residence homestead under Section 11.13 and the appraised
23 or market value, as applicable, of the property is more than
24 \$500,000, as determined by the order;

25 (C) \$450, if the property does not qualify as the
26 owner's residence homestead under Section 11.13 and the appraised
27 or market value, as applicable, of the property is \$1 million or

1 less, as determined by the order;

2 (D) \$750, if the property does not qualify as the
3 owner's residence homestead under Section 11.13 and the appraised
4 or market value, as applicable, of the property is more than \$1
5 million but not more than \$2 million, as determined by the order;

6 (E) \$1,000, if the property does not qualify as
7 the owner's residence homestead under Section 11.13 and the
8 appraised or market value, as applicable, of the property is more
9 than \$2 million but not more than \$3 million, as determined by the
10 order; or

11 (F) \$1,500, if the property does not qualify as
12 the owner's residence homestead under Section 11.13 and the
13 appraised or market value, as applicable, of the property is more
14 than \$3 million but not more than \$5 million, as determined by the
15 order.

16 SECTION 17. Section 41A.061(b), Tax Code, is amended to
17 read as follows:

18 (b) To renew the person's agreement to serve as an
19 arbitrator, the person must:

20 (1) file a renewal application with the comptroller at
21 the time and in the manner prescribed by the comptroller;

22 (2) continue to meet the requirements provided by
23 Sections 41A.06(b)(1) and (4) [~~Section 41A.06(b)~~]; and

24 (3) during the preceding two years have completed at
25 least eight hours of continuing education in arbitration and
26 alternative dispute resolution procedures offered by a university,
27 college, real estate trade association, or legal association.

1 SECTION 18. Section 41A.09(b), Tax Code, is amended to read
2 as follows:

3 (b) An award under this section:

4 (1) must include a determination of the appraised or
5 market value, as applicable, of the property that is the subject of
6 the appeal;

7 (2) may include any remedy or relief a court may order
8 under Chapter 42 in an appeal relating to the appraised or market
9 value of property;

10 (3) shall specify the arbitrator's fee, which may not
11 exceed the amount provided by Section 41A.06(b)(4) [~~41A.06(b)(2)~~];

12 (4) is final and may not be appealed except as
13 permitted under Section 171.088, Civil Practice and Remedies Code,
14 for an award subject to that section; and

15 (5) may be enforced in the manner provided by
16 Subchapter D, Chapter 171, Civil Practice and Remedies Code.

17 SECTION 19. Section 403.302(o), Government Code, is amended
18 to read as follows:

19 (o) The comptroller shall adopt rules governing the conduct
20 of the study after consultation with the comptroller's property tax
21 administration advisory board [~~Comptroller's Property Value Study~~
22 ~~Advisory Committee~~].

23 SECTION 20. The following provisions are repealed:

24 (1) Sections 403.302(m-1) and (n), Government Code;

25 (2) Sections 5.103(e) and (f), Tax Code;

26 (3) Section 6.412(e), Tax Code; and

27 (4) Section 41A.06(c), Tax Code.

1 SECTION 21. Section 5.041, Tax Code, as amended by this Act,
2 applies only to an appraisal review board member appointed to serve
3 a term of office that begins on or after the effective date of this
4 Act.

5 SECTION 22. The comptroller shall implement Section 5.043,
6 Tax Code, as added by this Act, as soon as practicable after the
7 effective date of this Act.

8 SECTION 23. The comptroller shall prepare and make
9 available the survey form and instructions for completing and
10 submitting the form required by Section 5.104, Tax Code, as added by
11 this Act, as soon as practicable after the effective date of this
12 Act. An appraisal district is not required to provide the survey
13 form or instructions under a requirement of that section until the
14 form and instructions are prepared and made available by the
15 comptroller.

16 SECTION 24. Section 6.412, Tax Code, as amended by this Act,
17 does not affect the eligibility of a person serving on an appraisal
18 review board immediately before the effective date of this Act to
19 continue to serve on the board for the term to which the member was
20 appointed.

21 SECTION 25. Section 6.42(d), Tax Code, as added by this Act,
22 applies only to a recommendation, determination, decision, or other
23 action by an appraisal review board or a panel of such a board on or
24 after the effective date of this Act. A recommendation,
25 determination, decision, or other action by an appraisal review
26 board or a panel of such a board before the effective date of this
27 Act is governed by the law as it existed immediately before that

1 date, and that law is continued in effect for that purpose.

2 SECTION 26. Section 25.25(c), Tax Code, as amended by this
3 Act, applies only to a motion to correct an appraisal roll filed on
4 or after the effective date of this Act. A motion to correct an
5 appraisal roll filed before the effective date of this Act is
6 governed by the law in effect on the date the motion was filed, and
7 the former law is continued in effect for that purpose.

8 SECTION 27. The changes in law made by this Act to Chapter
9 41, Tax Code, apply only to a protest for which the notice of
10 protest was filed by a property owner or the designated agent of the
11 owner with the appraisal review board established for an appraisal
12 district on or after the effective date of this Act.

13 SECTION 28. Section 41A.09(b), Tax Code, as amended by this
14 Act, applies only to a request for binding arbitration under
15 Chapter 41A, Tax Code, that is filed on or after the effective date
16 of this Act. A request for binding arbitration under Chapter 41A,
17 Tax Code, that is filed before the effective date of this Act is
18 governed by the law in effect on the date the request is filed, and
19 the former law is continued in effect for that purpose.

20 SECTION 29. The changes in law made by this Act in the
21 qualifications of persons serving as arbitrators in binding
22 arbitrations of appeals of appraisal review board orders do not
23 affect the entitlement of a person serving as an arbitrator
24 immediately before the effective date of this Act to continue to
25 serve as an arbitrator and to conduct hearings on arbitrations
26 until the person is required to renew the person's agreement with
27 the comptroller to serve as an arbitrator. The changes in law apply

1 only to a person who initially qualifies to serve as an arbitrator
2 or who renews the person's agreement with the comptroller to serve
3 as an arbitrator on or after the effective date of this Act. This
4 Act does not prohibit a person who is serving as an arbitrator on
5 the effective date of this Act from renewing the person's agreement
6 with the comptroller to serve as an arbitrator if the person has the
7 qualifications required for an arbitrator under the Tax Code as
8 amended by this Act.

9 SECTION 30. This Act takes effect January 1, 2018.