

By: Nelson, et al.

S.B. No. 669

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. Sections 5.041(b) and (e-1), Tax Code, are  
amended 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 must provide at least eight hours of  
classroom training and education. 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 must provide at least four hours  
of classroom training and education. The curricula and materials  
must include information regarding:

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

(2) the appraisal of business personal property;

(3) the determination of capitalization rates for  
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 2. 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 shall 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 3. Chapter 5, Tax Code, is amended by adding Section  
4 5.104 to read as follows:

5 Sec. 5.104. APPRAISAL REVIEW BOARD SURVEY; REPORT.

6 (a) The comptroller shall prepare:

7 (1) an appraisal review board survey form that allows  
8 a person described by Subsection (b) to submit comments and  
9 suggestions to the comptroller regarding an appraisal review board;  
10 and

11 (2) instructions for completing and submitting the  
12 form.

13 (b) A property owner who files a protest under Chapter 41 or  
14 a motion under Section 25.25 to correct the appraisal roll, the  
15 designated agent of the property owner, or a designated  
16 representative of the appraisal district in which the protest or  
17 motion is filed may complete and submit a survey form under this  
18 section.

19 (c) The survey form must allow a person to submit comments  
20 and suggestions regarding:

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

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

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

27 (1) at or before each hearing conducted under Section

1 25.25 or Chapter 41 by the appraisal review board established for  
2 the appraisal district or by a panel of the board; and

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

6 (e) A person who elects to submit the survey form must  
7 submit the form to the comptroller as provided by this section. An  
8 appraisal district may not accept a survey form submitted under  
9 this section.

10 (f) The comptroller shall allow a person to submit a survey  
11 form to the comptroller in the following manner:

12 (1) in person;

13 (2) by mail;

14 (3) by electronic mail; or

15 (4) through a web page on the comptroller's Internet  
16 website that allows the person to complete and submit the form.

17 (g) An appraisal district may not require a property owner  
18 or the designated agent of the owner to complete a survey form at  
19 the appraisal office in order to be permitted to submit the form to  
20 the comptroller.

21 (h) A property owner or the designated agent of the owner  
22 who elects to submit a survey form provided to the owner or agent  
23 under Subsection (d)(1) or (2) must submit the form not later than  
24 the 45th day after the date the form is sent to the owner or agent  
25 under Subsection (d)(2).

26 (i) A designated representative of an appraisal district  
27 who elects to submit a survey form following a hearing conducted

1 under Section 25.25 or Chapter 41 must submit the form not later  
2 than the 45th day after the date the form is sent to the property  
3 owner or designated agent of the owner under Subsection (d)(2)  
4 following that hearing.

5 (j) The comptroller shall issue an annual report that  
6 summarizes the information included in the survey forms submitted  
7 during the preceding year. The report may not disclose the identity  
8 of a person who submitted a survey form.

9 (k) The comptroller shall adopt rules necessary to  
10 implement this section.

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

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

15 (1) is related within the second degree by  
16 consanguinity or affinity, as determined under Chapter 573,  
17 Government Code, to an individual who is engaged in the business of  
18 appraising property for compensation for use in proceedings under  
19 this title or of representing property owners for compensation in  
20 proceedings under this title in the appraisal district for which  
21 the appraisal review board is established;

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

25 (A) the delinquent taxes and any penalties and  
26 interest are being paid under an installment payment agreement  
27 under Section 33.02; or

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

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

6 (A) the appraisal district's board of directors;  
7 or

8 (B) the appraisal review board.

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

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

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

19 (3) appeared before the appraisal review board for  
20 compensation during the two-year period preceding the date the  
21 person is appointed; or

22 (4) served for all or part of three previous terms as a  
23 board member or auxiliary board member on the appraisal review  
24 board.

25 SECTION 5. Section 6.42(a), Tax Code, is amended to read as  
26 follows:

27 (a) A majority of the appraisal review board constitutes a

1 quorum. The local administrative district judge under Subchapter  
2 D, Chapter 74, Government Code, in the county in which [~~board of~~  
3 ~~directors of~~] the appraisal district is established [~~by resolution~~]  
4 shall select a chairman and a secretary from among the members of  
5 the appraisal review board. The judge [~~board of directors of the~~  
6 ~~appraisal district~~] is encouraged to select as chairman [~~of the~~  
7 ~~appraisal review board~~] a member of the appraisal review board, if  
8 any, who has a background in law and property appraisal.

9 SECTION 6. Section 25.25, Tax Code, is amended by adding  
10 Subsections (e-1) and (e-2) and amending Subsection (g) to read as  
11 follows:

12 (e-1) A panel of an appraisal review board that conducts a  
13 hearing under Subsection (e) involving the appraised value of an  
14 owner's property shall determine the issues that are the subject of  
15 the hearing for the appraisal review board and make the panel's  
16 decision by written order. Not later than the 15th day after the  
17 date the hearing is held, the panel shall:

18 (1) deliver by hand or certified mail a notice of the  
19 issuance of the order and a copy of the order to the property owner  
20 or the designated agent of the owner and the chief appraiser; and

21 (2) in the same manner as the appraisal review board,  
22 direct by written order the change in the appraisal roll.

23 (e-2) A reference in this title to an action taken by an  
24 appraisal review board under this section involving the appraised  
25 value of an owner's property includes an action taken by a panel of  
26 the appraisal review board under Subsection (e-1).

27 (g) Within 60 days after receiving notice of the appraisal



1 review board's or a panel's determination of a motion under this  
2 section or of a determination of the appraisal review board that the  
3 property owner has forfeited the right to a final determination of a  
4 motion under this section for failing to comply with the prepayment  
5 requirements of Section 25.26, the property owner or the chief  
6 appraiser may file suit to compel the board or panel to order a  
7 change in the appraisal roll as required by this section. A taxing  
8 unit may not be made a party to a suit filed by a property owner or  
9 chief appraiser under this subsection.

10 SECTION 7. Section 41.45(d), Tax Code, is amended to read as  
11 follows:

12 (d) An appraisal review board consisting of more than three  
13 members may sit in panels of not fewer than three members to conduct  
14 protest hearings. Except as provided by Section 41.47(a-1)  
15 [~~However~~], the determination of a protest heard by a panel must be  
16 made by the board. If the recommendation of a panel is not accepted  
17 by the board, the board may refer the matter for rehearing to a  
18 panel composed of members who did not hear the original hearing or,  
19 if there are not at least three members who did not hear the  
20 original protest, the board may determine the protest. Before  
21 determining a protest or conducting a rehearing before a new panel  
22 or the board, the board shall deliver notice of the hearing or  
23 meeting to determine the protest in accordance with the provisions  
24 of this subchapter.

25 SECTION 8. Section 41.46(a), Tax Code, is amended to read as  
26 follows:

27 (a) The appraisal review board before which a protest

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

8 SECTION 9. Section 41.461(a), Tax Code, is amended to read  
9 as follows:

10 (a) At least 14 days before the first scheduled ~~[a]~~ hearing  
11 on a protest, the chief appraiser 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 SECTION 10. Subchapter C, Chapter 41, Tax Code, is amended  
25 by adding Section 41.462 to read as follows:

26 Sec. 41.462. AVAILABILITY OF APPRAISAL REVIEW BOARD  
27 EVIDENCE. If requested by the property owner initiating a protest

1 or an agent representing the property owner, the appraisal district  
2 shall make any evidence to be used in the protest hearing available  
3 to the property owner or agent at least 14 days before the date of  
4 the hearing. The evidence shall be provided at no charge to the  
5 requester, regardless of the means of delivery.

6 SECTION 11. Section 41.47, Tax Code, is amended by adding  
7 Subsections (a-1), (c-2), and (f) and amending Subsections (b),  
8 (c), (d), and (e) to read as follows:

9 (a-1) A panel of an appraisal review board hearing a protest  
10 involving the appraised value of an owner's property shall  
11 determine the protest for the appraisal review board and make the  
12 panel's decision by written order. A reference in this title to a  
13 determination or order of an appraisal review board involving the  
14 appraised value of an owner's property includes a determination or  
15 order made by a panel under this subsection.

16 (b) If on determining a protest the board or panel finds  
17 that the appraisal records are incorrect in some respect raised by  
18 the protest, the board or panel by its order shall correct the  
19 appraisal records by changing the appraised value placed on the  
20 protesting property owner's property or by making the other changes  
21 in the appraisal records that are necessary to conform the records  
22 to the requirements of law. If the appraised value of a taxable  
23 property interest, other than an interest owned by a public utility  
24 or by a cooperative corporation organized to provide utility  
25 service, is changed as the result of a protest or challenge, the  
26 board or panel shall change the appraised value of all other  
27 interests, other than an interest owned by a public utility or by a

1 cooperative corporation organized to provide utility service, in  
2 the same property, including a mineral in place, in proportion to  
3 the ownership interests.

4 (c) If the protest is of the determination of the appraised  
5 value of the owner's property, the appraisal review board or panel  
6 must state in the order the appraised value of the property:

7 (1) as shown in the appraisal records submitted to the  
8 board by the chief appraiser under Section 25.22 or 25.23; and

9 (2) as finally determined by the board or panel.

10 (c-2) The board or panel may not determine the appraised  
11 value of the property that is the subject of a protest to be an  
12 amount greater than the appraised value of the property as shown in  
13 the appraisal records submitted to the board by the chief appraiser  
14 under Section 25.22 or 25.23.

15 (d) The board or panel shall deliver by hand or certified  
16 mail:

17 (1) a notice of issuance of the order and a copy of the  
18 order to the property owner or the designated agent of the owner and  
19 the chief appraiser; and

20 (2) a copy of the appraisal review board survey form  
21 prepared under Section 5.104 and instructions for completing and  
22 submitting the form to the property owner or the designated agent of  
23 the owner.

24 (e) The notice of the issuance of the order must contain a  
25 prominently printed statement in upper-case bold lettering  
26 informing the property owner in clear and concise language of the  
27 property owner's right to appeal the order of the board or panel

1 ~~[board's decision]~~ to district court. The statement must describe  
2 the deadline prescribed by Section 42.06(a) ~~[of this code]~~ for  
3 filing a written notice of appeal~~[,]~~ and the deadline prescribed by  
4 Section 42.21(a) ~~[of this code]~~ for filing the petition for review  
5 with the district court.

6 (f) The appraisal review board or panel shall take the  
7 actions required by Subsection (a) or (a-1), as applicable, and  
8 Subsection (d) not later than the 15th day after the date the  
9 hearing on the protest is concluded.

10 SECTION 12. Section 41.66, Tax Code, is amended by amending  
11 Subsections (h), (i), and (j) and adding Subsections (j-1) and (p)  
12 to read as follows:

13 (h) The appraisal review board shall postpone a hearing on a  
14 protest if the property owner or the designated agent of the owner  
15 requests additional time to prepare for the hearing and establishes  
16 to the board that the chief appraiser failed to comply with Section  
17 41.461. The board is not required to postpone a hearing more than  
18 one time under this subsection.

19 (i) A hearing on a protest filed by a property owner or the  
20 designated agent of the owner ~~[who is not represented by an agent~~  
21 ~~designated under Section 1.111]~~ shall be set for a time and date  
22 certain. If the hearing is not commenced within two hours of the  
23 time set for the hearing, the appraisal review board shall postpone  
24 the hearing on the request of the property owner or the designated  
25 agent of the owner.

26 (j) On the request of a property owner or the ~~[a]~~ designated  
27 agent of the owner, an appraisal review board shall schedule

1 hearings on protests concerning up to 20 designated properties to  
2 be held consecutively on the same day. The designated properties  
3 must be identified in the same notice of protest, and the notice  
4 must contain in boldfaced type the statement "request for same-day  
5 protest hearings." A property owner or the designated agent of the  
6 owner may [~~not~~] file more than one request under this subsection  
7 with the appraisal review board in the same tax year. The appraisal  
8 review board may schedule hearings on protests concerning more than  
9 20 properties filed by the same property owner or the designated  
10 agent of the owner and may use different panels to conduct the  
11 hearings based on the board's customary scheduling. The appraisal  
12 review board may follow the practices customarily used by the board  
13 in the scheduling of hearings under this subsection.

14 (j-1) An appraisal review board may schedule the hearings on  
15 all protests filed by a property owner or the designated agent of  
16 the owner to be held consecutively. The notice of the hearings must  
17 state the date and time that the first hearing will begin, state the  
18 date the last hearing will end, and list the order in which the  
19 hearings will be held. The order of the hearings listed in the  
20 notice may not be changed without the agreement of the property  
21 owner or the designated agent of the owner, the chief appraiser, and  
22 the appraisal review board. The board may not reschedule a hearing  
23 for which notice is given under this subsection to a date earlier  
24 than the seventh day after the date the last hearing was scheduled  
25 to end unless agreed to by the property owner or the designated  
26 agent of the owner, the chief appraiser, and the appraisal review  
27 board. Unless agreed to by the parties, the board must provide

1 written notice of the date and time of the rescheduled hearing to  
2 the property owner or the designated agent of the owner not later  
3 than the seventh day before the date of the hearing.

4 (p) At the end of a hearing on a protest, the appraisal  
5 review board shall provide the property owner or the designated  
6 agent of the owner one or more documents indicating that the members  
7 of the board hearing the protest signed the affidavit required by  
8 Subsection (g).

9 SECTION 13. Section 41.67(d), Tax Code, is amended to read  
10 as follows:

11 (d) Information that was previously requested under Section  
12 41.461 by the protesting party that was not delivered [~~made~~  
13 ~~available~~] to the protesting party at least 14 days before the first  
14 scheduled [~~or postponed~~] hearing may not be used or offered in any  
15 form as evidence in the hearing, including as a document or through  
16 argument or testimony.

17 SECTION 14. Section 41A.06(b), Tax Code, is amended to read  
18 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 [~~salesperson~~] 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; or

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.

11 SECTION 15. Section 41A.061(b), Tax Code, is amended to  
12 read as follows:

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

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

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

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

23 SECTION 16. Section 41A.09(b), Tax Code, is amended to read  
24 as follows:

25 (b) An award under this section:

26 (1) must include a determination of the appraised or  
27 market value, as applicable, of the property that is the subject of

1 the appeal;

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

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

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

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

12 SECTION 17. Sections 5.103(e) and (f), 6.412(e), and  
13 41A.06(c), Tax Code, are repealed.

14 SECTION 18. The changes in law made by this Act to Section  
15 5.041, Tax Code, apply only to an appraisal review board member  
16 appointed to serve a term of office that begins on or after the  
17 effective date of this Act.

18 SECTION 19. The comptroller shall implement Section 5.043,  
19 Tax Code, as added by this Act, and adopt rules required by that  
20 section as soon as practicable after the effective date of this Act.

21 SECTION 20. The comptroller shall adopt rules necessary to  
22 implement Section 5.104, Tax Code, as added by this Act, and shall  
23 prepare and make available the survey form and instructions for  
24 completing and submitting the form required by that section as soon  
25 as practicable after the effective date of this Act. An appraisal  
26 district is not required to provide the survey form or instructions  
27 under a requirement of that section until the form and instructions

1 are prepared and made available by the comptroller.

2 SECTION 21. The changes in law made by this Act to Section  
3 6.412, Tax Code, do not affect the eligibility of a person serving  
4 on an appraisal review board immediately before the effective date  
5 of this Act to continue to serve on the board for the term to which  
6 the member was appointed.

7 SECTION 22. The change in law made by this Act to Section  
8 25.25, Tax Code, applies only to a motion to correct an appraisal  
9 roll filed on or after the effective date of this Act.

10 SECTION 23. The changes in law made by this Act to Chapter  
11 41, Tax Code, apply only to a protest for which the notice of  
12 protest was filed by a property owner or the designated agent of the  
13 owner with the appraisal review board established for an appraisal  
14 district on or after the effective date of this Act.

15 SECTION 24. The changes in law made by this Act in the  
16 qualifications of persons serving as arbitrators in binding  
17 arbitrations of appeals of appraisal review board orders do not  
18 affect the entitlement of a person serving as an arbitrator  
19 immediately before the effective date of this Act to continue to  
20 serve as an arbitrator and to conduct hearings on arbitrations  
21 until the person is required to renew the person's agreement with  
22 the comptroller to serve as an arbitrator. The changes in law apply  
23 only to a person who initially qualifies to serve as an arbitrator  
24 or who renews the person's agreement with the comptroller to serve  
25 as an arbitrator on or after the effective date of this Act. This  
26 Act does not prohibit a person who is serving as an arbitrator on  
27 the effective date of this Act from renewing the person's agreement

1 with the comptroller to serve as an arbitrator if the person has the  
2 qualifications required for an arbitrator under the Tax Code as  
3 amended by this Act.

4 SECTION 25. This Act takes effect January 1, 2018.