

By: Zerwas

H.B. No. 54

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.

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

10 (1) representatives of property tax payers, appraisal
11 districts, and school districts; and

12 (2) a person who has knowledge or experience in
13 conducting ratio studies.

14 (c) The members of the advisory board serve at the pleasure
15 of the comptroller.

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

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

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

24 (b) A member of the appraisal review board established for
25 an appraisal district must complete the course established under
26 Subsection (a). The course must provide at least eight hours of
27 classroom training and education. A member of the appraisal review

1 board may not participate in a hearing conducted by the board unless
2 the person has completed the course established under Subsection
3 (a) and received a certificate of course completion.

4 (e-1) In addition to the course established under
5 Subsection (a), the comptroller shall approve curricula and provide
6 materials for use in a continuing education course for members of an
7 appraisal review board. The course must provide at least four hours
8 of classroom training and education. The curricula and materials
9 must include information regarding:

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

12 (2) the appraisal of business personal property;

13 (3) the determination of capitalization rates for
14 property appraisal purposes;

15 (4) the duties of an appraisal review board;

16 (5) the requirements regarding the independence of an
17 appraisal review board from the board of directors and the chief
18 appraiser and other employees of the appraisal district;

19 (6) the prohibitions against ex parte communications
20 applicable to appraisal review board members;

21 (7) the Uniform Standards of Professional Appraisal
22 Practice;

23 (8) the duty of the appraisal district to substantiate
24 the district's determination of the value of property;

25 (9) the requirements regarding the equal and uniform
26 appraisal of property;

27 (10) the right of a property owner to protest the

1 appraisal of the property as provided by Chapter 41; and

2 (11) a detailed explanation of each of the actions
3 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,
4 41.42, and 41.43 so that members are fully aware of each of the
5 grounds on which a property appraisal can be appealed.

6 SECTION 4. Chapter 5, Tax Code, is amended by adding Section
7 5.043 to read as follows:

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

11 (b) The comptroller shall:

12 (1) approve curricula and provide an arbitration
13 manual and other materials for use in training and educating
14 arbitrators;

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

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

19 (c) The training program must:

20 (1) emphasize the requirements regarding the equal and
21 uniform appraisal of property; and

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

23 (d) The training program may be provided online. The
24 comptroller by rule shall prescribe the manner by which the
25 comptroller may verify that a person taking the training program
26 online has taken and completed the program.

27 (e) The comptroller may contract with service providers to

1 assist with the duties imposed under Subsection (b), but the
2 training program may not be provided by an appraisal district, the
3 chief appraiser or another employee of an appraisal district, a
4 member of the board of directors of an appraisal district, a member
5 of an appraisal review board, or a taxing unit. The comptroller may
6 assess a fee to recover a portion of the costs incurred for the
7 training program, but the fee may not exceed \$50 for each person
8 trained.

9 (f) The comptroller shall prepare an arbitration manual for
10 use in the training program. The manual shall be updated regularly
11 and may be revised on request, in writing, to the comptroller. The
12 revised language must be approved by the unanimous agreement of a
13 committee selected by the comptroller and representing, equally,
14 taxpayers and chief appraisers. The person requesting the revision
15 must pay the costs of mediation if the comptroller determines that
16 mediation is required.

17 SECTION 5. Chapter 5, Tax Code, is amended by adding Section
18 5.104 to read as follows:

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

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

25 (2) instructions for completing and submitting the
26 form.

27 (b) The following individuals may complete and submit a

1 survey form under this section:

2 (1) a property owner who files a motion under Section
3 25.25 to correct the appraisal roll or a protest under Chapter 41;

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

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

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

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

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

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

16 (1) at or before each hearing conducted under Section
17 25.25 or Chapter 41 by the appraisal review board established for
18 the appraisal district or by a panel of the board; and

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

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

27 (f) The comptroller shall allow an individual to submit a

1 survey form to the comptroller in the following manner:

2 (1) in person;

3 (2) by mail;

4 (3) by electronic mail; or

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

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

11 (h) A property owner or the designated agent of the owner
12 who elects to submit a survey form provided to the owner or agent
13 under Subsection (d)(1) or (2) must submit the form not later than
14 the 45th day after the date the form is sent to the owner or agent
15 under Subsection (d)(2).

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

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

26 (k) The comptroller shall adopt rules necessary to
27 implement this section.

1 SECTION 6. Sections 6.412(a) and (d), Tax Code, are amended
2 to read as follows:

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

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

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

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

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

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

23 (A) the appraisal district's board of directors;
24 or

25 (B) the appraisal review board.

26 (d) A person is ineligible to serve on the appraisal review
27 board of an appraisal district established for a county described

1 by Section 6.41(d-1) [~~having a population of more than 100,000~~] if
2 the person:

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

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

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

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

15 SECTION 7. Section 6.42, Tax Code, is amended by amending
16 Subsection (a) and adding Subsection (d) to read as follows:

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

26 (d) The concurrence of a majority of the members of the
27 appraisal review board or a panel of the board present at a meeting

1 of the board or panel is sufficient for a recommendation,
2 determination, decision, or other action by the board or panel, and
3 the concurrence of more than a majority of the members of the board
4 or panel may not be required.

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

7 (a) The appraisal review board before which a protest
8 hearing is scheduled shall deliver written notice to the property
9 owner initiating a protest of the date, time, ~~and~~ place, and
10 subject matter of ~~[fixed for]~~ the hearing on the protest and of the
11 property owner's entitlement to a postponement of the hearing as
12 provided by Section 41.45 unless the property owner waives in
13 writing notice of the hearing. The board shall deliver the notice
14 not later than the 15th day before the date of the hearing.

15 SECTION 9. Section 41.461, Tax Code, is amended to read as
16 follows:

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

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

25 (2) inform the property owner that the owner or the
26 agent of the owner is entitled on request to ~~[may inspect and may~~
27 ~~obtain]~~ a copy of the data, schedules, formulas, and all other

1 information the chief appraiser will [~~plans to~~] introduce at the
2 hearing to establish any matter at issue; and

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

6 (b) The chief appraiser may not charge a property owner or
7 the designated agent of the owner for copies provided to the [an]
8 owner or designated agent under this section, regardless of the
9 manner in which the copies are prepared or delivered [~~may not exceed~~
10 ~~the charge for copies of public information as provided under~~
11 ~~Subchapter F, Chapter 552, Government Code, except:~~

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

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

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

21 (1) by regular first-class mail;

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

24 (3) subject to Subsection (d), by referring the
25 property owner or the agent of the owner to the exact Internet
26 location or uniform resource locator (URL) address on an Internet
27 website maintained by the appraisal district on which the requested

1 information is identifiable and readily available.

2 (d) If a chief appraiser provides a property owner or the
3 agent of the owner the Internet location or address of information
4 under Subsection (c)(3), the notice must contain a statement in a
5 conspicuous font that clearly indicates that the property owner or
6 the agent of the owner may on request receive the information by
7 regular first-class mail. On request by a property owner or the
8 agent of the owner, the chief appraiser must provide the
9 information by regular first-class mail.

10 SECTION 10. Section 41.47, Tax Code, is amended by adding
11 Subsections (a-1) and (f) and amending Subsections (d) and (e) to
12 read as follows:

13 (a-1) The board may not determine the appraised value of the
14 property that is the subject of a protest to be an amount greater
15 than the appraised value of the property as shown in the appraisal
16 records submitted to the board by the chief appraiser under Section
17 25.22 or 25.23.

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

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

21 (2) a copy of the appraisal review board survey form
22 prepared under Section 5.104 and instructions for completing and
23 submitting the form to the property 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 [~~board's~~

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

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

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

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

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

25 (j) On the request of a property owner or the [~~a~~] designated
26 agent of the owner, an appraisal review board shall schedule
27 hearings on protests concerning up to 20 designated properties to

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

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

1 the property owner or the designated agent of the owner not later
2 than the seventh day before the date of the hearing.

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

8 SECTION 12. Section 41.67(d), Tax Code, is amended to read
9 as follows:

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

16 SECTION 13. Section 41.71, Tax Code, is amended to read as
17 follows:

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

22 (b) The board may not schedule:

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

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

26 SECTION 14. Section 41A.06(b), Tax Code, is amended to read
27 as follows:

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

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

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

5 (B) have:

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

9 (ii) been licensed or certified
10 continuously during the five years preceding the date the person
11 agrees to serve as an arbitrator as:

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

14 (b) a real estate appraiser under
15 Chapter 1103, Occupations Code; or

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

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

21 (3) complete the training program on property tax law
22 for the training and education of arbitrators established under
23 Section 5.043; and

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

26 (A) \$400, if the property qualifies as the
27 owner's residence homestead under Section 11.13 and the appraised

1 or market value, as applicable, of the property is \$500,000 or less,
2 as determined by the order;

3 (B) \$450, if the property qualifies as the
4 owner's residence homestead under Section 11.13 and the appraised
5 or market value, as applicable, of the property is more than
6 \$500,000, as determined by the order;

7 (C) \$450, if the property does not qualify as the
8 owner's residence homestead under Section 11.13 and the appraised
9 or market value, as applicable, of the property is \$1 million or
10 less, as determined by the order;

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

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

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

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

27 (b) To renew the person's agreement to serve as an

1 arbitrator, the person must:

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

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

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

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

12 (b) An award under this section:

13 (1) must include a determination of the appraised or
14 market value, as applicable, of the property that is the subject of
15 the appeal;

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

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

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

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

26 SECTION 17. Sections 5.103(e) and (f), 6.412(e), and
27 41A.06(c), Tax Code, are repealed.

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

8 SECTION 20. The comptroller shall adopt rules necessary to
9 implement Section 5.104, Tax Code, as added by this Act, and shall
10 prepare and make available the survey form and instructions for
11 completing and submitting the form required by that section as soon
12 as practicable after the effective date of this Act. An appraisal
13 district is not required to provide the survey form or instructions
14 under a requirement of that section until the form and instructions
15 are prepared and made available by the comptroller.

16 SECTION 21. 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 22. 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 23. The changes in law made by this Act to Chapter
3 41, Tax Code, apply only to a protest for which the notice of
4 protest was filed by a property owner or the designated agent of the
5 owner with the appraisal review board established for an appraisal
6 district on or after the effective date of this Act.

7 SECTION 24. Section 41A.09, Tax Code, as amended by this
8 Act, applies only to a request for binding arbitration under
9 Chapter 41A, Tax Code, that is filed on or after the effective date
10 of this Act. A request for binding arbitration under Chapter 41A,
11 Tax Code, that is filed before the effective date of this Act is
12 governed by the law in effect on the date the request is filed, and
13 the former law is continued in effect for that purpose.

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

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1 qualifications required for an arbitrator under the Tax Code as
2 amended by this Act.

3 SECTION 26. This Act takes effect January 1, 2020.