87R3604 DRS-F

By:  Holland H.B. No. 3788

A BILL TO BE ENTITLED

AN ACT

relating to the training and education of appraisal review board members.

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

SECTION 1.  Section 5.041, Tax Code, is amended by amending Subsections (b) and (e-1) and adding Subsection (i) 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 or distance 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 or distance 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;

(4)  the duties of an appraisal review board;

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

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

(7)  the Uniform Standards of Professional Appraisal Practice;

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

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

(10)  the right of a property owner to protest the appraisal of the property as provided by Chapter 41; and

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

(i)  The comptroller may adopt rules to implement this section, including rules establishing criteria for course availability and for demonstrating course completion.

SECTION 2.  This Act takes effect January 1, 2022.