

By: Holland

H.B. No. 3788

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the training and education of appraisal review board
3 members.

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

5 SECTION 1. Section 5.041, Tax Code, is amended by amending
6 Subsections (b) and (e-1) and adding Subsection (i) to read as
7 follows:

8 (b) A member of the appraisal review board established for
9 an appraisal district must complete the course established under
10 Subsection (a). The course must provide at least eight hours of
11 classroom or distance training and education. A member of the
12 appraisal review board may not participate in a hearing conducted
13 by the board unless the person has completed the course established
14 under Subsection (a) and received a certificate of course
15 completion.

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

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

24 (2) the appraisal of business personal property;

1 (3) the determination of capitalization rates for
2 property appraisal purposes;

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

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

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

9 (7) the Uniform Standards of Professional Appraisal
10 Practice;

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

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

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

17 (11) a detailed explanation of each of the actions
18 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,
19 41.42, and 41.43 so that members are fully aware of each of the
20 grounds on which a property appraisal can be appealed.

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

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