

By: Bell of Montgomery

H.B. No. 243

A BILL TO BE ENTITLED

AN ACT

relating to the selection of the chief appraiser of an appraisal district; authorizing a fee.

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

SECTION 1. Section 1.15, Tax Code, is amended to read as follows:

Sec. 1.15. APPRAISERS FOR TAXING UNITS PROHIBITED. A taxing unit may not employ any person for the purpose of appraising property for taxation purposes ~~[except to the extent necessary to perform a contract under Section 6.05(b) of this code]~~.

SECTION 2. Sections 5.041(c), (e-1), (e-3), (f), and (g), Tax Code, are amended to read as follows:

(c) The comptroller may contract with service providers to assist with the duties imposed under Subsection (a), but the course required may not be provided by an appraisal district, the chief appraiser of an appraisal district, an ~~[or another]~~ employee of an appraisal district, a member of the board of directors of an appraisal district, a member of an appraisal review board, or a taxing unit. The comptroller may assess a fee to recover a portion of the costs incurred for the training course, but the fee may not exceed \$50 for each person trained. If the training is provided to an individual other than a member of an appraisal review board, the comptroller may assess a fee not to exceed \$50 for each person trained.

(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,

1 41.42, and 41.43 so that members are fully aware of each of the
2 grounds on which a property appraisal can be appealed.

3 (e-3) The comptroller may contract with service providers
4 to assist with the duties imposed under Subsection (e-1), but the
5 course required by that subsection may not be provided by an
6 appraisal district, the chief appraiser of an appraisal district,
7 an ~~[or another]~~ employee of an appraisal district, a member of the
8 board of directors of an appraisal district, a member of an
9 appraisal review board, or a taxing unit. The comptroller may
10 assess a fee to recover a portion of the costs incurred for the
11 continuing education course, but the fee may not exceed \$50 for each
12 person trained. If the training is provided to an individual other
13 than a member of an appraisal review board, the comptroller may
14 assess a fee not to exceed \$50 for each person trained.

15 (f) The comptroller may not advise a property owner, a
16 property owner's agent, ~~[or]~~ the chief appraiser of an appraisal
17 district, or an ~~[another]~~ employee of an appraisal district on a
18 matter that the comptroller knows is the subject of a protest to the
19 appraisal review board. The comptroller may provide advice to an
20 appraisal review board member as authorized by Subsection (a)(4) of
21 this section or Section 5.103 and may communicate with the chairman
22 of an appraisal review board or a taxpayer liaison officer
23 concerning a complaint filed under Section 6.052.

24 (g) Except during a hearing or other appraisal review board
25 proceeding and as provided by Subsection (h) of this section and
26 Section 6.411(c-1), the following persons may not communicate with
27 a member of an appraisal review board about a course provided under

1 this section or any matter presented or discussed during the
2 course:

3 (1) the chief appraiser of the appraisal district for
4 which the appraisal review board is established;

5 (2) an ~~[another]~~ employee of the appraisal district
6 for which the appraisal review board is established;

7 (3) a member of the board of directors of the appraisal
8 district for which the appraisal review board is established;

9 (4) an officer or employee of a taxing unit that
10 participates in the appraisal district for which the appraisal
11 review board is established; and

12 (5) an attorney who represents or whose law firm
13 represents the appraisal district or a taxing unit that
14 participates in the appraisal district for which the appraisal
15 review board is established.

16 SECTION 3. Section 5.042, Tax Code, is amended by adding
17 Subsection (b-1) to read as follows:

18 (b-1) For purposes of removal under Chapter 87, Local
19 Government Code, "incompetency" in the case of a chief appraiser
20 includes the failure of the chief appraiser to complete, within the
21 period provided by Subsection (b) after the date the chief
22 appraiser is first elected or appointed, the course of training
23 required by Subsection (a).

24 SECTION 4. Section 5.043(e), Tax Code, is amended to read as
25 follows:

26 (e) The comptroller may contract with service providers to
27 assist with the duties imposed under Subsection (b), but the

1 training program may not be provided by an appraisal district, the
2 chief appraiser of an appraisal district, an ~~[or another]~~ employee
3 of an appraisal district, a member of the board of directors of an
4 appraisal district, a member of an appraisal review board, or a
5 taxing unit. The comptroller may assess a fee to recover a portion
6 of the costs incurred for the training program, but the fee may not
7 exceed \$50 for each person trained. If the training is provided to
8 a person other than a person who has agreed to serve as an
9 arbitrator under Chapter 41A, the comptroller may assess a fee not
10 to exceed \$50 for each person trained.

11 SECTION 5. Sections 6.035(a), (b), and (d), Tax Code, are
12 amended to read as follows:

13 (a) An individual is ineligible to serve on an appraisal
14 district board of directors or ~~[and is disqualified from~~
15 ~~employment]~~ as chief appraiser if the individual:

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

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

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

(b) A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member or chief appraiser continues to hold office [~~or the chief appraiser remains employed~~] knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district in which the member or chief appraiser serves [~~or the chief appraiser is employed~~]. An offense under this subsection is a Class B misdemeanor.

(d) An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the chief appraiser may not be used as evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the appraisal district in which the chief appraiser serves [~~is employed~~].

SECTION 6. The heading to Section 6.05, Tax Code, is amended to read as follows:

Sec. 6.05. APPRAISAL OFFICE; CHIEF APPRAISER.

SECTION 7. Sections 6.05(b), (c), and (d), Tax Code, are amended to read as follows:

(b) The board of directors of an appraisal district may

1 contract with an appraisal office in another district [~~or with a~~
2 ~~taxing unit in the district~~] to perform the duties of the appraisal
3 office for the district.

4 (c) The chief appraiser is the chief administrator of the
5 appraisal office. The [~~Except as provided by Section 6.0501, the~~
6 chief appraiser is elected at the general election for state and
7 county officers by the voters of the county in which the appraisal
8 district is established. The chief appraiser serves a two-year
9 term beginning January 1 of each odd-numbered year. To be eligible
10 to serve as chief appraiser, an individual must be a resident of the
11 county in which the appraisal district is established and must have
12 resided in the county for at least four years preceding the date the
13 individual takes office [~~appointed by and serves at the pleasure of~~
14 ~~the appraisal district board of directors. If a taxing unit~~
15 ~~performs the duties of the appraisal office pursuant to a contract,~~
16 ~~the assessor for the unit is the chief appraiser. To be eligible to~~
17 ~~be appointed or serve as a chief appraiser, a person must be~~
18 ~~certified as a registered professional appraiser under Section~~
19 ~~1151.160, Occupations Code, possess an MAI professional~~
20 ~~designation from the Appraisal Institute, or possess an Assessment~~
21 ~~Administration Specialist (AAS), Certified Assessment Evaluator~~
22 ~~(CAE), or Residential Evaluation Specialist (RES) professional~~
23 ~~designation from the International Association of Assessing~~
24 ~~Officers. A person who is eligible to be appointed or serve as a~~
25 ~~chief appraiser by having a professional designation described by~~
26 ~~this subsection must become certified as a registered professional~~
27 ~~appraiser under Section 1151.160, Occupations Code, not later than~~

1 ~~the fifth anniversary of the date the person is appointed or begins~~
2 ~~to serve as chief appraiser. A chief appraiser who is not eligible~~
3 ~~to be appointed or serve as chief appraiser may not perform an~~
4 ~~action authorized or required by law to be performed by a chief~~
5 ~~appraiser, including the preparation, certification, or submission~~
6 ~~of any part of the appraisal roll. Not later than January 1 of each~~
7 ~~year, a chief appraiser shall notify the comptroller in writing~~
8 ~~that the chief appraiser is either eligible to be appointed or serve~~
9 ~~as the chief appraiser or not eligible to be appointed or serve as~~
10 ~~the chief appraiser].~~

11 (d) The ~~[Except as provided by Section 6.0501, the]~~ chief
12 appraiser is entitled to compensation as provided by the budget
13 adopted by the board of directors. The chief appraiser's
14 compensation may not be directly or indirectly linked to an
15 increase in the total market, appraised, or taxable value of
16 property in the appraisal district. The ~~[Except as provided by~~
17 ~~Section 6.0501, the]~~ chief appraiser may employ and compensate
18 professional, clerical, and other personnel as provided by the
19 budget, with the exception of a general counsel to the appraisal
20 district.

21 SECTION 8. Section 6.052(g), Tax Code, is amended to read as
22 follows:

23 (g) Notwithstanding any other provision of this chapter, a
24 taxpayer liaison officer or deputy taxpayer liaison officer acting
25 under the taxpayer liaison officer's supervision does not commit an
26 offense under this chapter if the officer or deputy communicates
27 with the chief appraiser of the appraisal district, an ~~[or another]~~

1 employee or agent of the appraisal district, a member of the
2 appraisal review board established for the appraisal district, a
3 member of the board of directors of the appraisal district, the
4 local administrative district judge, a property tax consultant, a
5 property owner, an agent of a property owner, or another person if
6 the communication is made in the good faith exercise of the
7 officer's statutory duties.

8 SECTION 9. Section 6.155(a), Tax Code, is amended to read as
9 follows:

10 (a) A member of the governing body, officer, or employee of
11 a taxing unit commits an offense if the person directly or
12 indirectly communicates with the chief appraiser or an ~~another~~
13 employee of the appraisal district in which the taxing unit
14 participates for the purpose of influencing the value at which
15 property in the district is appraised unless the person owns or
16 leases the property that is the subject of the communication.

17 SECTION 10. Section 6.41, Tax Code, is amended by amending
18 Subsections (i) and (j) and adding Subsection (l) to read as
19 follows:

20 (i) The [A] chief appraiser of the appraisal district, an
21 ~~[or another]~~ employee or agent of the appraisal district, a member
22 of the appraisal review board for the appraisal district, a member
23 of the board of directors of the appraisal district if the board is
24 established for a district to which Section 6.03 applies, a
25 property tax consultant, or an agent of a property owner commits an
26 offense if the person communicates with the applicable appointing
27 authority regarding the appointment of appraisal review board

1 members. This subsection does not apply to:

2 (1) a communication between a member of the appraisal
3 review board and the applicable appointing authority regarding the
4 member's reappointment to the board;

5 (2) a communication between the taxpayer liaison
6 officer for the appraisal district and the applicable appointing
7 authority in the course of the performance of the officer's
8 clerical duties so long as the officer does not offer an opinion or
9 comment regarding the appointment of appraisal review board
10 members;

11 (3) a communication between the ~~[a]~~ chief appraiser of
12 the appraisal district, an ~~[or another]~~ employee or agent of the
13 appraisal district, a member of the appraisal review board for the
14 appraisal district, or a member of the board of directors of the
15 appraisal district if the board is established for a district to
16 which Section 6.03 applies and the applicable appointing authority
17 regarding information relating to or described by Subsection (d-1),
18 (d-5), or (f) of this section or Section 411.1296, Government Code;

19 (4) a communication between a property tax consultant
20 or a property owner or an agent of the property owner and the
21 taxpayer liaison officer for the appraisal district regarding
22 information relating to or described by Subsection (f) ~~[-. The~~
23 ~~taxpayer liaison officer for the appraisal district shall report~~
24 ~~the contents of the communication relating to or described by~~
25 ~~Subsection (f) to the applicable appointing authority]~~; or

26 (5) a communication between a property tax consultant
27 or a property owner or an agent of the property owner and the

1 applicable appointing authority regarding information relating to
2 or described by Subsection (f).

3 (j) The [A] chief appraiser of an appraisal district or an
4 ~~[another]~~ employee or agent of an appraisal district commits an
5 offense if the person communicates with a member of the appraisal
6 review board for the appraisal district, a member of the board of
7 directors of the appraisal district, or the local administrative
8 district judge, if the judge is the appointing authority for the
9 district, regarding a ranking, scoring, or reporting of the
10 percentage by which the appraisal review board or a panel of the
11 board reduces the appraised value of property.

12 (l) The taxpayer liaison officer for an appraisal district
13 shall report the contents of a communication described by
14 Subsection (i)(4) to the applicable appointing authority.

15 SECTION 11. Sections 6.411(a), (b), and (c-1), Tax Code,
16 are amended to read as follows:

17 (a) A member of an appraisal review board commits an offense
18 if the member communicates with the chief appraiser of, an ~~or~~
19 ~~another~~ employee of, or a member of the board of directors of the
20 appraisal district for which the appraisal review board is
21 established in violation of Section 41.66(f).

22 (b) The [A] chief appraiser of an appraisal district, an ~~or~~
23 ~~another~~ employee of an appraisal district, a member of a board of
24 directors of an appraisal district, or a property tax consultant or
25 attorney representing a party to a proceeding before the appraisal
26 review board commits an offense if the person communicates with a
27 member of the appraisal review board established for the appraisal

1 district with the intent to influence a decision by the member in
2 the member's capacity as a member of the appraisal review board.

3 (c-1) This section does not apply to communications with a
4 member of an appraisal review board by the chief appraiser of an
5 appraisal district, an ~~[or another]~~ employee of an appraisal
6 district, ~~[or]~~ a member of the board of directors of an appraisal
7 district, or a property tax consultant or attorney representing a
8 party to a proceeding before the appraisal review board:

9 (1) during a hearing on a protest or other proceeding
10 before the appraisal review board;

11 (2) that constitute social conversation;

12 (3) that are specifically limited to and involve
13 administrative, clerical, or logistical matters related to the
14 scheduling and operation of hearings, the processing of documents,
15 the issuance of orders, notices, and subpoenas, and the operation,
16 appointment, composition, or attendance at training of the
17 appraisal review board; or

18 (4) that are necessary and appropriate to enable the
19 board of directors of the appraisal district to determine whether
20 to appoint, reappoint, or remove a person as a member or the
21 chairman or secretary of the appraisal review board.

22 SECTION 12. Section 31.071(d), Tax Code, as added by S.B.
23 850, Acts of the 89th Legislature, Regular Session, 2025, and
24 effective September 1, 2025, is amended to read as follows:

25 (d) If the property is still subject to an appeal on the last
26 working day before the delinquency date, or at an earlier date if so
27 requested by the property owner, the collector shall apply the

1 amount paid under this section to the payment required by Section
2 42.08(b) and shall retain the remainder, if any, until the appeal is
3 completed. When the appeal is completed, the collector shall apply
4 any amount retained under this subsection to the tax ultimately
5 imposed on the property that is not covered by the payment under
6 Section 42.08(b) and shall refund the remainder, if any, to the
7 property owner. The collector shall make the refund not later than
8 the 60th day after the date the chief appraiser notifies the
9 collector of the final determination of the appeal. If the
10 collector does not make the refund within the period required by
11 this subsection, the collector shall include with the refund
12 interest on the amount refunded at an annual rate of 12 percent,
13 calculated from the delinquency date for the taxes being refunded
14 until the date the refund is made. If the refund is not made within
15 the period required by this subsection due to an act or omission of
16 the chief appraiser, the appraisal district in which ~~[that employs]~~
17 the chief appraiser serves shall reimburse the collector for any
18 interest required to be included with the amount refunded.

19 SECTION 13. Section 42.21(d), Tax Code, is amended to read
20 as follows:

21 (d) An appraisal district is served by service on the chief
22 appraiser at any time or by service on any other officer or an
23 employee of the appraisal district present at the appraisal office
24 at a time when the appraisal office is open for business with the
25 public. An appraisal review board is served by service on the
26 chairman of the appraisal review board. Citation of a party is
27 issued and served in the manner provided by law for civil suits

1 generally.

2 SECTION 14. Section 144.001, Election Code, is amended to
3 read as follows:

4 Sec. 144.001. APPLICABILITY OF CHAPTER. (a) Except as
5 provided by Subsection (b), this [~~This~~] chapter applies to a
6 candidate for an office of a political subdivision other than a city
7 or county.

8 (b) This chapter does not apply to a candidate for chief
9 appraiser of an appraisal district.

10 SECTION 15. Section 172.001, Election Code, is amended to
11 read as follows:

12 Sec. 172.001. NOMINATING BY PRIMARY ELECTION
13 REQUIRED. Except as otherwise provided by this code, a political
14 party's nominees in the general election for the chief appraiser of
15 an appraisal district, offices of state and county government, and
16 offices of the United States Congress must be nominated by primary
17 election, held as provided by this code, if the party's nominee for
18 governor in the most recent gubernatorial general election received
19 20 percent or more of the total number of votes received by all
20 candidates for governor in the election.

21 SECTION 16. Section 172.002(a), Election Code, is amended
22 to read as follows:

23 (a) Except as otherwise provided by this code, a political
24 party's nominees in the general election for the chief appraiser of
25 an appraisal district, offices of state and county government, and
26 offices of the United States Congress may be nominated by primary
27 election, held as provided by this code, if the party's nominee for

governor in the most recent gubernatorial general election received at least two percent but less than 20 percent of the total number of votes received by all candidates for governor in the election.

SECTION 17. Section 172.024(a), Election Code, is amended to read as follows:

(a) The filing fee for a candidate for nomination in the general primary election is as follows:

- (1) United States senator \$5,000
- (2) office elected statewide, except United States senator 3,750
- (3) United States representative 3,125
- (4) state senator 1,250
- (5) state representative 750
- (6) member, State Board of Education 300
- (7) chief justice or justice, court of appeals, other than a justice specified by Subdivision (8) 1,875
- (8) chief justice or justice of a court of appeals that serves a court of appeals district in which a county with a population of more than 1.2 million is wholly or partly situated 2,500
- (9) district judge or judge specified by Section 52.092(d) for which this schedule does not otherwise prescribe a fee 1,500
- (10) district or criminal district judge of a court in a judicial district wholly contained in a county with a population of more than 1.5 million 2,500
- (11) judge, statutory county court, other than a judge

1	specified by Subdivision (12)	1,500
2	(12) judge of a statutory county court in a county with	
3	a population of more than 1.5 million	2,500
4	(13) district attorney, criminal district attorney,	
5	or county attorney performing the duties of a district	
6	attorney	1,250
7	(14) county commissioner, district clerk, county	
8	clerk, sheriff, county tax assessor-collector, county treasurer,	
9	or judge, constitutional county court:	
10	(A) county with a population of 200,000 or	
11	more	1,250
12	(B) county with a population of under	
13	200,000	750
14	(15) justice of the peace or constable:	
15	(A) county with a population of 200,000 or	
16	more	1,000
17	(B) county with a population of under	
18	200,000	375
19	(16) county surveyor	75
20	(17) office of the county government for which this	
21	schedule does not otherwise prescribe a fee	750
22	<u>(18) chief appraiser of an appraisal district:</u>	
23	<u>(A) county with a population of 200,000 or</u>	
24	<u>more</u>	<u>1,250</u>
25	<u>(B) county with a population of under</u>	
26	<u>200,000</u>	<u>750</u>

27 SECTION 18. Section [172.025](#), Election Code, is amended to

1 read as follows:

2 Sec. 172.025. NUMBER OF PETITION SIGNATURES REQUIRED. The
3 minimum number of signatures that must appear on the petition
4 authorized by Section 172.021(b) is:

5 (1) 5,000, for a statewide office; or

6 (2) for a district, county, appraisal district, or
7 precinct office, the lesser of:

8 (A) 500; or

9 (B) two percent of the total vote received in the
10 district, county, appraisal district, or precinct, as applicable,
11 by all the candidates for governor in the most recent gubernatorial
12 general election, unless that number is under 50, in which case the
13 required number of signatures is the lesser of:

14 (i) 50; or

15 (ii) 20 percent of that total vote.

16 SECTION 19. Section 181.002, Election Code, is amended to
17 read as follows:

18 Sec. 181.002. NOMINATING BY CONVENTION AUTHORIZED. A
19 political party may make nominations for the general election for
20 state and county officers and the chief appraiser of an appraisal
21 district by convention, as provided by this chapter, if the party is
22 authorized by Section 172.002 to make nominations by primary
23 election.

24 SECTION 20. Section 181.003, Election Code, is amended to
25 read as follows:

26 Sec. 181.003. NOMINATING BY CONVENTION REQUIRED. A
27 political party must make nominations for the general election for

1 state and county officers and the chief appraiser of an appraisal
2 district by convention, as provided by this chapter, if the party is
3 not required or authorized to nominate by primary election.

4 SECTION 21. Section 181.0311(a), Election Code, is amended
5 to read as follows:

6 (a) In addition to any other requirements, to be considered
7 for nomination by convention, a candidate must:

8 (1) pay a filing fee to the secretary of state for a
9 statewide, ~~or~~ district, or appraisal district office or the
10 county judge for a county or precinct office; or

11 (2) submit to the secretary of state for a statewide,
12 ~~or~~ district, or appraisal district office or the county judge for
13 a county or precinct office a petition in lieu of a filing fee that
14 satisfies the requirements prescribed by Subsection (e) and Section
15 141.062.

16 SECTION 22. Section 181.032(a), Election Code, is amended
17 to read as follows:

18 (a) An application for nomination by a convention must be
19 filed with:

20 (1) the state chair, for a statewide, ~~or~~ district,
21 or appraisal district office; or

22 (2) the county chair, for a county or precinct office.

23 SECTION 23. Section 181.061(c), Election Code, is amended
24 to read as follows:

25 (c) A party nominating by convention must make its
26 nominations for county and precinct offices, ~~and~~ and for offices of
27 districts not situated in more than one county, and for offices of

1 appraisal districts at county conventions held on the first
2 Saturday after the second Tuesday in March. A county convention
3 consists of delegates selected at precinct conventions held on the
4 second Tuesday in March in the regular county election precincts.

5 SECTION 24. Section 87.041(a), Local Government Code, is
6 amended to read as follows:

7 (a) The commissioners court of a county may fill a vacancy
8 in the office of:

- 9 (1) county judge;
- 10 (2) county clerk;
- 11 (3) district and county clerk;
- 12 (4) sheriff;
- 13 (5) county attorney;
- 14 (6) county treasurer;
- 15 (7) county surveyor;
- 16 (8) county tax assessor-collector;
- 17 (9) justice of the peace; ~~[or]~~
- 18 (10) constable; or
- 19 (11) chief appraiser.

20 SECTION 25. Section 1151.164, Occupations Code, is amended
21 to read as follows:

22 Sec. 1151.164. CHIEF APPRAISER TRAINING PROGRAM. (a) The
23 department shall implement a training program for newly elected or
24 appointed chief appraisers and shall prescribe the curriculum for
25 the training program as provided by this section.

26 (b) The training program must provide the chief appraiser
27 ~~[appointee]~~ with information regarding:

- 1 (1) this chapter;
- 2 (2) the programs operated by the department;
- 3 (3) the role and functions of the department;
- 4 (4) the rules of the commission, with an emphasis on
- 5 the rules that relate to ethical behavior;
- 6 (5) the role and functions of the chief appraiser, the
- 7 appraisal district board of directors, and the appraisal review
- 8 board;
- 9 (6) the importance of maintaining the independence of
- 10 an appraisal office from political pressure;
- 11 (7) the importance of prompt and courteous treatment
- 12 of the public;
- 13 (8) the finance and budgeting requirements for an
- 14 appraisal district, including appropriate controls to ensure that
- 15 expenditures are proper; and
- 16 (9) the requirements of:
- 17 (A) the open meetings law, Chapter [551](#),
- 18 Government Code;
- 19 (B) the public information law, Chapter [552](#),
- 20 Government Code;
- 21 (C) the administrative procedure law, Chapter
- 22 [2001](#), Government Code;
- 23 (D) other laws relating to public officials,
- 24 including conflict-of-interest laws; and
- 25 (E) the standards of ethics imposed by the
- 26 Uniform Standards of Professional Appraisal Practice.

27 SECTION 26. Sections [5.042\(c\)](#) and [6.0501](#), Tax Code, are

1 repealed.

2 SECTION 27. (a) Chief appraisers shall be elected as
3 provided by Section 6.05, Tax Code, as amended by this Act,
4 beginning with the primary and general elections conducted in 2026.
5 Chief appraisers then elected take office January 1, 2027.

6 (b) The change in the manner of selection of chief
7 appraisers made by this Act does not affect the selection of a chief
8 appraiser who is appointed by the appraisal district board of
9 directors before January 1, 2026, and that person continues to
10 serve at the pleasure of the board of directors as provided by the
11 former law until removed by the board of directors or until the
12 person elected as chief appraiser for the term that begins January
13 1, 2027, has qualified for office.

14 SECTION 28. (a) Except as otherwise provided by this
15 section, this Act takes effect January 1, 2027.

16 (b) This section and Sections 14, 15, 16, 17, 18, 19, 20, 21,
17 22, and 23 of this Act take effect on the 91st day after the last day
18 of the legislative session.