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H.B. No. 148

A BILL TO BE ENTITLED

AN ACT

relating to the qualification of candidates for, and the training
and education of members of, the board of directors of an appraisal
district.

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

SECTION 1. Chapter 5, Tax Code, is amended by adding Section
5.044 to read as follows:

Sec. 5.044. TRAINING OF APPRAISAL DISTRICT BOARD OF
DIRECTORS MEMBERS. (a) A member of an appraisal district board of
directors shall successfully complete a training program
prescribed by this section before each anniversary of the date the
member takes office.

(b) The training program must provide a member of the board
of directors of an appraisal district with information regarding:

(1) the role and functions of the chief appraiser, the
board of directors, the appraisal review board, and the taxpayer
liaison officer;

(2) the role and functions of the comptroller
regarding the property tax system;

(3) the importance of maintaining the independence of
an appraisal office from political pressure;

(4) the importance of prompt, courteous, and fair
treatment of the public;

(5) the finance and budgeting requirements for an

appraisal district, including appropriate controls to ensure that expenditures are proper;

(6) the procurement and contracting requirements for an appraisal district, including appropriate controls to ensure there are no conflicts of interest;

(7) the requirements of:

(A) Chapter 551, Government Code;

(B) Chapter 552, Government Code;

(C) Chapter 2001, Government Code;

(D) other laws relating to public officials, including conflict-of-interest laws; and

(E) the standards of ethics imposed by the Uniform Standards of Professional Appraisal Practice; and

(8) the professions regulated under Chapter 1151, Occupations Code.

(c) The training required by this section for a member of the board of directors of an appraisal district that has contracted to perform duties relating to the assessment or collection of taxes must include not less than eight hours of instruction on laws relating to those functions.

(d) The training required by this section shall be provided by an accredited institution of higher education, including an institution that is a part of or associated with an accredited institution of higher education, such as the V. G. Young Institute of County Government. On completion of the training by a member of the board of directors of an appraisal district, the institution providing the training shall provide a certificate of completion to

1 the member.

2 (e) A member of the board of directors of an appraisal
3 district who completes the training required by this section shall
4 file the certificate of completion provided to the member with the
5 appraisal district. The appraisal district shall provide each
6 certificate filed with the district since the comptroller completed
7 the most recent review of the district under Section 5.102 to the
8 comptroller as part of each review conducted under that section.

9 (f) For purposes of removal under Subchapter B, Chapter 87,
10 Local Government Code, "incompetency" in the case of a member of the
11 board of directors of an appraisal district includes the failure to
12 timely complete the training required by this section.

13 SECTION 2. Subchapter A, Chapter 6, Tax Code, is amended by
14 adding Section 6.0302 to read as follows:

15 Sec. 6.0302. ACKNOWLEDGEMENT OF DIRECTOR'S DUTIES. (a) An
16 individual may not be appointed to an appointive position on the
17 board of directors of an appraisal district unless the individual
18 has:

19 (1) signed the acknowledgement described by this
20 section; and

21 (2) submitted the signed acknowledgement to the chief
22 appraiser of the appraisal district.

23 (b) An individual may not file an application for a place on
24 the ballot for an elective position on the board of directors of an
25 appraisal district under Section 6.032 unless the individual has:

26 (1) signed the acknowledgement described by this
27 section; and

1 the first meeting each year;

2 "(9) holding board meetings at least quarterly;

3 "(10) developing and implementing policies regarding
4 reasonable access to the board;

5 "(11) preparing information describing the board's
6 functions and complaint procedures and making that information
7 available to the public and to participating taxing units;

8 "(12) notifying parties to a complaint filed with the
9 board of the status of the complaint, unless otherwise provided;

10 "(13) in populous counties, appointing a taxpayer
11 liaison officer and deputy taxpayer liaison officers;

12 "(14) annually evaluating the performance of the
13 taxpayer liaison officer and any deputy taxpayer liaison officers,
14 including reviewing the timeliness of complaint resolution;

15 "(15) referring matters investigated by a taxpayer
16 liaison officer relating to the appraisal review board's conduct to
17 the local administrative district judge with a recommendation;

18 "(16) developing a biennial written plan for the
19 periodic reappraisal of all property in the appraisal district,
20 filing notice and holding a public hearing on the plan, approving
21 the plan, and distributing copies of the plan to participating
22 taxing units and the comptroller;

23 "(17) making agreements with newly formed taxing units
24 on an estimated budget allocation for that taxing unit;

25 "(18) having an annual financial audit prepared by an
26 independent certified public accountant, delivering a copy of the
27 audit to each voting taxing unit, and making the audit available for

1 inspection at the appraisal district office;

2 "(19) designating the appraisal district depository
3 biennially;

4 "(20) receiving resolutions from voting taxing units
5 disapproving of board actions;

6 "(21) adhering to Local Government Code requirements
7 for purchasing and entering into contracts;

8 "(22) providing advice and consent to the chief
9 appraiser concerning the appointment of an agricultural appraisal
10 advisory board and determining the number of members of that
11 advisory board;

12 "(23) adhering to laws concerning the preservation,
13 microfilming, destruction, or other disposition of records; and

14 "(24) adopting and implementing a policy for the
15 temporary replacement of a member of an appraisal review board who
16 violates ex parte communication requirements.

17 "Furthermore, I recognize that the board does not appraise
18 property or review the value of individual properties. I
19 acknowledge that tax rates and tax burdens are determined by
20 applicable taxing jurisdictions, not the appraisal district board
21 of directors."

22 SECTION 3. Sections 5.044 and 6.0302, Tax Code, as added by
23 this Act, apply only to a person appointed or elected to the board
24 of directors of an appraisal district whose term begins on or after
25 January 1, 2026.

26 SECTION 4. This Act takes effect September 1, 2025.