

By: Nelson

S.B. No. 67

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the administration of the ad valorem tax system;
3 authorizing a fee.

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

5 SECTION 1. Section 1.085(a), Tax Code, is amended to read as
6 follows:

7 (a) Notwithstanding any other provision in this title and
8 except as provided by this section, any notice, rendition,
9 application form, or completed application, or information
10 requested under Section 41.461(a)(2), that is required or permitted
11 by this title to be delivered between a chief appraiser, an
12 appraisal district, an appraisal review board, or any combination
13 of those persons and a property owner or [~~between a chief appraiser,~~
14 ~~an appraisal district, an appraisal review board, or any~~
15 ~~combination of those persons and~~] a person designated by a property
16 owner under Section 1.111(f) may be delivered in an electronic
17 format if the chief appraiser and the property owner or person
18 designated by the owner agree under this section.

19 SECTION 2. Chapter 5, Tax Code, is amended by adding Section
20 5.01 to read as follows:

21 Sec. 5.01. PROPERTY TAX ADMINISTRATION ADVISORY BOARD.

22 (a) The comptroller shall appoint the property tax administration
23 advisory board to advise the comptroller with respect to the
24 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), (c), (e-1), and (e-3), Tax
23 Code, are 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 (c) The comptroller may contract with service providers to
5 assist with the duties imposed under Subsection (a), but the course
6 required may not be provided by an appraisal district, the chief
7 appraiser or another employee of an appraisal district, a member of
8 the 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 training course, but the fee may not exceed \$50 for each [~~per~~]
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 (e-1) In addition to the course established under
16 Subsection (a), the comptroller shall approve curricula and provide
17 materials for use in a continuing education course for members of an
18 appraisal review board. The course must provide at least four hours
19 of classroom training and education. The curricula and materials
20 must include information regarding:

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

23 (2) the appraisal of business personal property;

24 (3) the determination of capitalization rates for
25 property appraisal purposes;

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

27 (5) the requirements regarding the independence of an

1 appraisal review board from the board of directors and the chief
2 appraiser and other employees of the appraisal district;

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

5 (7) the Uniform Standards of Professional Appraisal
6 Practice;

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

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

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

13 (11) a detailed explanation of each of the actions
14 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,
15 41.42, and 41.43 so that members are fully aware of each of the
16 grounds on which a property appraisal can be appealed.

17 (e-3) The comptroller may contract with service providers
18 to assist with the duties imposed under Subsection (e-1), but the
19 course required by that subsection may not be provided by an
20 appraisal district, the chief appraiser or another employee of an
21 appraisal district, a member of the board of directors of an
22 appraisal district, a member of an appraisal review board, or a
23 taxing unit. The comptroller may assess a fee to recover a portion
24 of the costs incurred for the continuing education course, but the
25 fee may not exceed \$50 for each person trained. If the training is
26 provided to an individual other than a member of an appraisal review
27 board, the comptroller may assess a fee not to exceed \$50 for each

1 person trained.

2 SECTION 4. Chapter 5, Tax Code, is amended by adding Section
3 5.043 to read as follows:

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

7 (b) The comptroller shall:

8 (1) approve curricula and provide an arbitration
9 manual and other materials for use in training and educating
10 arbitrators;

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

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

15 (c) The training program must:

16 (1) emphasize the requirements regarding the equal and
17 uniform appraisal of property; and

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

19 (d) The training program may be provided online. The
20 comptroller by rule may prescribe the manner by which the
21 comptroller may verify that a person taking the training program
22 online has taken and completed the program.

23 (e) The comptroller may contract with service providers to
24 assist with the duties imposed under Subsection (b), but the
25 training program may not be provided by an appraisal district, the
26 chief appraiser or another employee of an appraisal district, a
27 member of the board of directors of an appraisal district, a member

1 of an appraisal review board, or a taxing unit. The comptroller may
2 assess a fee to recover a portion of the costs incurred for the
3 training program, but the fee may not exceed \$50 for each person
4 trained. If the training is provided to an individual other than a
5 person who has agreed to serve as an arbitrator under Chapter 41A,
6 the comptroller may assess a fee not to exceed \$50 for each person
7 trained.

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

16 SECTION 5. Section 5.102(a), Tax Code, is amended to read as
17 follows:

18 (a) At least once every two years, the comptroller shall
19 review the governance of each appraisal district, taxpayer
20 assistance provided, and the operating and appraisal standards,
21 procedures, and methodology used by each appraisal district, to
22 determine compliance with generally accepted standards,
23 procedures, and methodology. After consultation with the property
24 tax administration advisory board [~~committee created under Section~~
25 ~~403.302, Government Code~~], the comptroller by rule may establish
26 procedures and standards for conducting and scoring the review.

27 SECTION 6. Chapter 5, Tax Code, is amended by adding Section

1 5.104 to read as follows:

2 Sec. 5.104. APPRAISAL REVIEW BOARD SURVEY; REPORT. (a) The
3 comptroller shall:

4 (1) prepare an appraisal review board survey form that
5 allows an individual described by Subsection (b) to submit comments
6 and suggestions to the comptroller regarding an appraisal review
7 board;

8 (2) prepare instructions for completing and
9 submitting the form; and

10 (3) establish and maintain a web page on the
11 comptroller's Internet website that allows an individual described
12 by Subsection (b) to electronically complete and submit the form.

13 (b) The following individuals who attend a hearing in person
14 or by telephone conference call on a motion filed under Section
15 25.25 to correct the appraisal roll or a protest under Chapter 41
16 may complete and submit a survey form under this section:

17 (1) a property owner whose property is the subject of
18 the motion or protest;

19 (2) the designated agent of the owner; or

20 (3) a designated representative of the appraisal
21 district in which the motion or protest is filed.

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

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

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

27 (d) An appraisal district must provide to each property

1 owner or designated agent of the owner who is authorized to submit a
2 survey form under this section a document that states that the owner
3 or agent:

4 (1) is entitled to complete and submit the survey
5 form;

6 (2) may submit the form to the comptroller:

7 (A) in person;

8 (B) by mail;

9 (C) by electronic mail; or

10 (D) through the web page required to be
11 established by the comptroller under Subsection (a)(3); and

12 (3) may obtain a paper copy of the form and
13 instructions for completing the form at the appraisal office.

14 (e) The document described by Subsection (d) must include
15 the uniform resource locator (URL) address of the web page required
16 to be established by the comptroller under Subsection (a)(3).

17 (f) An appraisal district must provide the document
18 described by Subsection (d) to a property owner or the designated
19 agent of the owner at or before the first hearing on the motion or
20 protest described by Subsection (b) for which the owner or agent is
21 authorized to complete and submit the survey form.

22 (g) An individual who elects to submit the survey form must
23 submit the form to the comptroller as provided by this section. An
24 individual may submit only one survey form for each motion or
25 protest.

26 (h) The comptroller shall allow an individual to submit a
27 survey form to the comptroller in the following manner:

- 1 (1) in person;
- 2 (2) by mail;
- 3 (3) by electronic mail; or
- 4 (4) through the web page required to be established by
5 the comptroller under Subsection (a)(3).

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

10 (j) The comptroller shall issue an annual report that
11 summarizes the information included in the survey forms submitted
12 during the preceding tax year. The report may not disclose the
13 identity of an individual who submitted a survey form.

14 (k) The comptroller may adopt rules necessary to implement
15 this section.

16 SECTION 7. Sections 6.412(a) and (d), Tax Code, are amended
17 to read as follows:

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

20 (1) is related within the second degree by
21 consanguinity or affinity, as determined under Chapter 573,
22 Government Code, to an individual who is engaged in the business of
23 appraising property for compensation for use in proceedings under
24 this title or of representing property owners for compensation in
25 proceedings under this title in the appraisal district for which
26 the appraisal review board is established;

27 (2) owns property on which delinquent taxes have been

1 owed to a taxing unit for more than 60 days after the date the
2 individual knew or should have known of the delinquency unless:

3 (A) the delinquent taxes and any penalties and
4 interest are being paid under an installment payment agreement
5 under Section 33.02; or

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

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

11 (A) the appraisal district's board of directors;
12 or

13 (B) the appraisal review board.

14 (d) A person is ineligible to serve on the appraisal review
15 board of an appraisal district established for a county described
16 by Section 6.41(d-1) [~~having a population of more than 100,000~~] if
17 the person:

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

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

24 (3) appeared before the appraisal review board for
25 compensation during the two-year period preceding the date the
26 person is appointed; or

27 (4) served for all or part of three previous terms as a

1 board member or auxiliary board member on the appraisal review
2 board.

3 SECTION 8. Section 6.42, Tax Code, is amended by amending
4 Subsection (a) and adding Subsection (d) to read as follows:

5 (a) A majority of the appraisal review board constitutes a
6 quorum. The local administrative district judge under Subchapter
7 D, Chapter 74, Government Code, in the county in which ~~board of~~
8 ~~directors of~~ the appraisal district is established ~~by resolution~~
9 shall select a chairman and a secretary from among the members of
10 the appraisal review board. The judge ~~board of directors of the~~
11 ~~appraisal district~~ is encouraged to select as chairman ~~of the~~
12 ~~appraisal review board~~ a member of the appraisal review board, if
13 any, who has a background in law and property appraisal.

14 (d) The concurrence of a majority of the members of the
15 appraisal review board present at a meeting of the board is
16 sufficient for a recommendation, determination, decision, or other
17 action by the board. The concurrence of a majority of the members
18 of a panel of the board present at a meeting of the panel is
19 sufficient for a recommendation or other action by the panel. The
20 concurrence of more than a majority of the members of the board or
21 panel may not be required.

22 SECTION 9. Section 41.46, Tax Code, is amended by amending
23 Subsection (a) and adding Subsection (d) to read as follows:

24 (a) The appraisal review board before which a protest
25 hearing is scheduled shall deliver written notice to the property
26 owner initiating a protest of the date, time, ~~and~~ place, and
27 subject matter of ~~fixed for~~ the hearing on the protest and of the

1 property owner's entitlement to a postponement of the hearing as
2 provided by Section 41.45 unless the property owner waives in
3 writing notice of the hearing. The board shall deliver the notice
4 not later than the 15th day before the date of the hearing.

5 (d) The board shall deliver to the property owner initiating
6 the protest notice of a protest hearing under this section by
7 certified mail if the owner requests delivery by that method in the
8 owner's notice of protest under Section 41.44. The board may
9 require the owner to pay the cost to deliver the notice by certified
10 mail.

11 SECTION 10. Section 41.461, Tax Code, is amended to read as
12 follows:

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

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

21 (2) inform the property owner that the owner or the
22 agent of the owner is entitled on request to [~~may inspect and may~~
23 ~~obtain~~] a copy of the data, schedules, formulas, and all other
24 information the chief appraiser will [~~plans to~~] introduce at the
25 hearing to establish any matter at issue; and

26 (3) deliver a copy of the hearing procedures
27 established by the appraisal review board under Section 41.66 to

1 the property owner.

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

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

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

15 (c) A chief appraiser shall deliver information requested
16 by a property owner or the designated agent of the owner under
17 Subsection (a)(2):

18 (1) by regular first-class mail;

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

21 (3) subject to Subsection (d), by referring the owner
22 or agent to the uniform resource locator (URL) address on an
23 Internet website maintained by the appraisal district on which the
24 requested information is identifiable and readily available.

25 (d) If a chief appraiser delivers information requested by a
26 property owner or the designated agent of the owner under
27 Subsection (a)(2) by referring the owner or agent to a uniform

1 resource locator (URL) address on an Internet website as authorized
2 by Subsection (c)(3), the referral must contain a statement in a
3 conspicuous font that clearly indicates that the owner or agent may
4 on request receive the information by regular first-class mail. On
5 request by a property owner or the designated agent of the owner,
6 the chief appraiser must provide the information by regular
7 first-class mail.

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

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

16 (e) The notice of the issuance of the order must contain a
17 prominently printed statement in upper-case bold lettering
18 informing the property owner in clear and concise language of the
19 property owner's right to appeal the order of the board [~~board's~~
20 ~~decision~~] to district court. The statement must describe the
21 deadline prescribed by Section 42.06(a) [~~of this code~~] for filing a
22 written notice of appeal[~~r~~] and the deadline prescribed by Section
23 42.21(a) [~~of this code~~] for filing the petition for review with the
24 district court.

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

1 SECTION 12. Section 41.66, Tax Code, is amended by amending
2 Subsections (h), (i), and (j) and adding Subsections (j-1) and (p)
3 to read as follows:

4 (h) The appraisal review board shall postpone a hearing on a
5 protest if the property owner or the designated agent of the owner
6 requests additional time to prepare for the hearing and establishes
7 to the board that the chief appraiser failed to comply with Section
8 41.461. The board is not required to postpone a hearing more than
9 one time under this subsection.

10 (i) A hearing on a protest filed by a property owner or the
11 designated agent of the owner [~~who is not represented by an agent~~
12 ~~designated under Section 1.111~~] shall be set for a time and date
13 certain. If the hearing is not commenced within two hours of the
14 time set for the hearing, the appraisal review board shall postpone
15 the hearing on the request of the property owner or the designated
16 agent of the owner.

17 (j) On the request of a property owner or the [~~a~~] designated
18 agent of the owner, an appraisal review board shall schedule
19 hearings on protests concerning up to 20 designated properties to
20 be held consecutively on the same day. The designated properties
21 must be identified in the same notice of protest, and the notice
22 must contain in boldfaced type the statement "request for same-day
23 protest hearings." A property owner or the designated agent of the
24 owner may [~~not~~] file more than one request under this subsection
25 with the appraisal review board in the same tax year. The appraisal
26 review board may schedule hearings on protests concerning more than
27 20 properties filed by the same property owner or the designated

1 agent of the owner and may use different panels to conduct the
2 hearings based on the board's customary scheduling. The appraisal
3 review board may follow the practices customarily used by the board
4 in the scheduling of hearings under this subsection.

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

22 (p) At the end of a hearing on a protest, the appraisal
23 review board shall provide the property owner or the designated
24 agent of the owner one or more documents indicating that the members
25 of the board hearing the protest signed the affidavit required by
26 Subsection (g).

27 SECTION 13. Section 41.67(d), Tax Code, is amended to read

1 as follows:

2 (d) Information that was previously requested under Section
3 41.461 by the protesting party that was not delivered [~~made~~
4 ~~available~~] to the protesting party at least 14 days before the first
5 scheduled [~~or postponed~~] hearing may not be used or offered in any
6 form as evidence in the hearing, including as a document or through
7 argument or testimony.

8 SECTION 14. Section 41.71, Tax Code, is amended to read as
9 follows:

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

14 (b) The board may not schedule:

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

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

18 SECTION 15. Section 41A.06(b), Tax Code, is amended to read
19 as follows:

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

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

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

24 (B) have:

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

1 (ii) been licensed or certified
2 continuously during the five years preceding the date the person
3 agrees to serve as an arbitrator as:

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

6 (b) a real estate appraiser under
7 Chapter 1103, Occupations Code; or

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

10 (2) complete the courses for training and education of
11 appraisal review board members established under Sections 5.041(a)
12 and (e-1) and be issued a certificate for each course indicating
13 course completion;

14 (3) complete the training program on property tax law
15 for the training and education of arbitrators established under
16 Section 5.043; and

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

19 (A) \$400, if the property qualifies as the
20 owner's residence homestead under Section 11.13 and the appraised
21 or market value, as applicable, of the property is \$500,000 or less,
22 as determined by the order;

23 (B) \$450, if the property qualifies as the
24 owner's residence homestead under Section 11.13 and the appraised
25 or market value, as applicable, of the property is more than
26 \$500,000, as determined by the order;

27 (C) \$450, if the property does not qualify as the

1 owner's residence homestead under Section 11.13 and the appraised
2 or market value, as applicable, of the property is \$1 million or
3 less, as determined by the order;

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

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

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

18 SECTION 16. Sections 41A.061(b) and (c), Tax Code, are
19 amended to read as follows:

20 (b) To renew the person's agreement to serve as an
21 arbitrator, the person must:

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

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

26 (3) during the preceding two years have completed at
27 least eight hours of continuing education in arbitration and

1 alternative dispute resolution procedures offered by a university,
2 college, real estate trade association, or legal association.

3 (c) The comptroller shall remove a person from the registry
4 if:

5 (1) the person fails or declines to renew the person's
6 agreement to serve as an arbitrator in the manner required by this
7 section; ~~or~~

8 (2) the comptroller determines by clear and convincing
9 evidence that there is good cause to remove the person from the
10 registry, including evidence of repeated bias or misconduct by the
11 person while acting as an arbitrator; or

12 (3) the person fails to complete a revised training
13 program on property tax law for the training and education of
14 arbitrators established under Section 5.043 not later than the
15 120th day after the date the program is available to be taken if the
16 comptroller:

17 (A) revises the program after the person is
18 included in the registry; and

19 (B) certifies that the program is substantially
20 revised.

21 SECTION 17. Section 41A.09(b), Tax Code, is amended to read
22 as follows:

23 (b) An award under this section:

24 (1) must include a determination of the appraised or
25 market value, as applicable, of the property that is the subject of
26 the appeal;

27 (2) may include any remedy or relief a court may order

1 under Chapter 42 in an appeal relating to the appraised or market
2 value of property;

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

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

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

10 SECTION 18. Section 403.302(o), Government Code, is amended
11 to read as follows:

12 (o) The comptroller shall adopt rules governing the conduct
13 of the study after consultation with the comptroller's property tax
14 administration advisory board [~~Comptroller's Property Value Study~~
15 ~~Advisory Committee~~].

16 SECTION 19. The following provisions are repealed:

17 (1) Sections 403.302(m-1) and (n), Government Code;

18 (2) Sections 5.103(e) and (f), Tax Code;

19 (3) Section 6.412(e), Tax Code; and

20 (4) Section 41A.06(c), Tax Code.

21 SECTION 20. Section 5.041, Tax Code, as amended by this Act,
22 applies only to an appraisal review board member appointed to serve
23 a term of office that begins on or after the effective date of this
24 Act.

25 SECTION 21. The comptroller shall implement Section 5.043,
26 Tax Code, as added by this Act, as soon as practicable after the
27 effective date of this Act.

1 SECTION 22. The comptroller shall establish the web page
2 and prepare and make available the survey form and instructions for
3 completing and submitting the form required by Section 5.104, Tax
4 Code, as added by this Act, as soon as practicable after the
5 effective date of this Act. An appraisal district is not required to
6 provide the document described by Subsection (d) of that section to
7 a property owner or the designated agent of the owner and is not
8 required to provide the survey form or instructions under a
9 requirement of that section until the web page is established and
10 the form and instructions are prepared and made available by the
11 comptroller.

12 SECTION 23. Section 6.412, Tax Code, as amended by this Act,
13 does not affect the eligibility of a person serving on an appraisal
14 review board immediately before the effective date of this Act to
15 continue to serve on the board for the term to which the member was
16 appointed.

17 SECTION 24. Section 6.42(d), Tax Code, as added by this Act,
18 applies only to a recommendation, determination, decision, or other
19 action by an appraisal review board or a panel of such a board on or
20 after the effective date of this Act. A recommendation,
21 determination, decision, or other action by an appraisal review
22 board or a panel of such a board before the effective date of this
23 Act is governed by the law as it existed immediately before that
24 date, and that law is continued in effect for that purpose.

25 SECTION 25. The changes in law made by this Act to Chapter
26 41, Tax Code, apply only to a protest for which the notice of
27 protest was filed by a property owner or the designated agent of the

1 owner with the appraisal review board established for an appraisal
2 district on or after the effective date of this Act.

3 SECTION 26. The changes in law made by this Act in the
4 qualifications of persons serving as arbitrators in binding
5 arbitrations of appeals of appraisal review board orders do not
6 affect the entitlement of a person serving as an arbitrator
7 immediately before the effective date of this Act to continue to
8 serve as an arbitrator and to conduct hearings on arbitrations
9 until the person is required to renew the person's agreement with
10 the comptroller to serve as an arbitrator. The changes in law apply
11 only to a person who initially qualifies to serve as an arbitrator
12 or who renews the person's agreement with the comptroller to serve
13 as an arbitrator on or after the effective date of this Act. This
14 Act does not prohibit a person who is serving as an arbitrator on
15 the effective date of this Act from renewing the person's agreement
16 with the comptroller to serve as an arbitrator if the person has the
17 qualifications required for an arbitrator under the Tax Code as
18 amended by this Act.

19 SECTION 27. This Act takes effect January 1, 2020.