

1-1 By: Nelson S.B. No. 669  
 1-2 (In the Senate - Filed January 30, 2017; February 15, 2017,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 March 20, 2017, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 15, Nays 0; March 20, 2017,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 669 By: Nelson

1-25 A BILL TO BE ENTITLED  
 1-26 AN ACT

1-27 relating to the system for protesting or appealing certain ad  
 1-28 valorem tax determinations; authorizing a fee.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Sections 5.041(b) and (e-1), Tax Code, are  
 1-31 amended to read as follows:

1-32 (b) A member of the appraisal review board established for  
 1-33 an appraisal district must complete the course established under  
 1-34 Subsection (a). The course must provide at least eight hours of  
 1-35 classroom training and education. A member of the appraisal review  
 1-36 board may not participate in a hearing conducted by the board unless  
 1-37 the person has completed the course established under Subsection  
 1-38 (a) and received a certificate of course completion.

1-39 (e-1) In addition to the course established under  
 1-40 Subsection (a), the comptroller shall approve curricula and provide  
 1-41 materials for use in a continuing education course for members of an  
 1-42 appraisal review board. The course must provide at least four hours  
 1-43 of classroom training and education. The curricula and materials  
 1-44 must include information regarding:

1-45 (1) the cost, income, and market data comparison  
 1-46 methods of appraising property;

1-47 (2) the appraisal of business personal property;

1-48 (3) the determination of capitalization rates for  
 1-49 property appraisal purposes;

1-50 (4) the duties of an appraisal review board;

1-51 (5) the requirements regarding the independence of an  
 1-52 appraisal review board from the board of directors and the chief  
 1-53 appraiser and other employees of the appraisal district;

1-54 (6) the prohibitions against ex parte communications  
 1-55 applicable to appraisal review board members;

1-56 (7) the Uniform Standards of Professional Appraisal  
 1-57 Practice;

1-58 (8) the duty of the appraisal district to substantiate  
 1-59 the district's determination of the value of property;

1-60 (9) the requirements regarding the equal and uniform

2-1 appraisal of property;

2-2 (10) the right of a property owner to protest the  
2-3 appraisal of the property as provided by Chapter 41; and

2-4 (11) a detailed explanation of each of the actions  
2-5 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,  
2-6 41.42, and 41.43 so that members are fully aware of each of the  
2-7 grounds on which a property appraisal can be appealed.

2-8 SECTION 2. Chapter 5, Tax Code, is amended by adding Section  
2-9 5.043 to read as follows:

2-10 Sec. 5.043. TRAINING OF ARBITRATORS. (a) This section  
2-11 applies only to persons who have agreed to serve as arbitrators  
2-12 under Chapter 41A.

2-13 (b) The comptroller shall:

2-14 (1) approve curricula and provide an arbitration  
2-15 manual and other materials for use in training and educating  
2-16 arbitrators;

2-17 (2) make all materials for use in training and  
2-18 educating arbitrators freely available online; and

2-19 (3) establish and supervise a training program on  
2-20 property tax law for the training and education of arbitrators.

2-21 (c) The training program must:

2-22 (1) emphasize the requirements regarding the equal and  
2-23 uniform appraisal of property; and

2-24 (2) be at least four hours in length.

2-25 (d) The training program may be provided online. The  
2-26 comptroller by rule shall prescribe the manner by which the  
2-27 comptroller may verify that a person taking the training program  
2-28 online has taken and completed the program.

2-29 (e) The comptroller may contract with service providers to  
2-30 assist with the duties imposed under Subsection (b), but the  
2-31 training program may not be provided by an appraisal district, the  
2-32 chief appraiser or another employee of an appraisal district, a  
2-33 member of the board of directors of an appraisal district, a member  
2-34 of an appraisal review board, or a taxing unit. The comptroller may  
2-35 assess a fee to recover a portion of the costs incurred for the  
2-36 training program, but the fee may not exceed \$50 for each person  
2-37 trained.

2-38 (f) The comptroller shall prepare an arbitration manual for  
2-39 use in the training program. The manual shall be updated regularly  
2-40 and may be revised on request, in writing, to the comptroller. The  
2-41 revised language must be approved by the unanimous agreement of a  
2-42 committee selected by the comptroller and representing, equally,  
2-43 taxpayers and chief appraisers. The person requesting the revision  
2-44 must pay the costs of mediation if the comptroller determines that  
2-45 mediation is required.

2-46 SECTION 3. Chapter 5, Tax Code, is amended by adding Section  
2-47 5.104 to read as follows:

2-48 Sec. 5.104. APPRAISAL REVIEW BOARD SURVEY; REPORT.

2-49 (a) The comptroller shall prepare:

2-50 (1) an appraisal review board survey form that allows  
2-51 a person described by Subsection (b) to submit comments and  
2-52 suggestions to the comptroller regarding an appraisal review board;  
2-53 and

2-54 (2) instructions for completing and submitting the  
2-55 form.

2-56 (b) A property owner who files a protest under Chapter 41 or  
2-57 a motion under Section 25.25 to correct the appraisal roll, the  
2-58 designated agent of the property owner, or a designated  
2-59 representative of the appraisal district in which the protest or  
2-60 motion is filed may complete and submit a survey form under this  
2-61 section.

2-62 (c) The survey form must allow a person to submit comments  
2-63 and suggestions regarding:

2-64 (1) the matters listed in Section 5.103(b); and

2-65 (2) any other matter related to the fairness and  
2-66 efficiency of the appraisal review board.

2-67 (d) An appraisal district must provide the survey form and  
2-68 the instructions for completing and submitting the form to each  
2-69 property owner or designated agent of the owner:

3-1 (1) at or before each hearing conducted under Section  
 3-2 25.25 or Chapter 41 by the appraisal review board established for  
 3-3 the appraisal district or by a panel of the board; and

3-4 (2) with each order under Section 25.25 or 41.47  
 3-5 determining a motion or protest, as applicable, delivered by the  
 3-6 board or by a panel of the board.

3-7 (e) A person who elects to submit the survey form must  
 3-8 submit the form to the comptroller as provided by this section. An  
 3-9 appraisal district may not accept a survey form submitted under  
 3-10 this section.

3-11 (f) The comptroller shall allow a person to submit a survey  
 3-12 form to the comptroller in the following manner:

3-13 (1) in person;

3-14 (2) by mail;

3-15 (3) by electronic mail; or

3-16 (4) through a web page on the comptroller's Internet  
 3-17 website that allows the person to complete and submit the form.

3-18 (g) An appraisal district may not require a property owner  
 3-19 or the designated agent of the owner to complete a survey form at  
 3-20 the appraisal office in order to be permitted to submit the form to  
 3-21 the comptroller.

3-22 (h) A property owner or the designated agent of the owner  
 3-23 who elects to submit a survey form provided to the owner or agent  
 3-24 under Subsection (d)(1) or (2) must submit the form not later than  
 3-25 the 45th day after the date the form is sent to the owner or agent  
 3-26 under Subsection (d)(2).

3-27 (i) A designated representative of an appraisal district  
 3-28 who elects to submit a survey form following a hearing conducted  
 3-29 under Section 25.25 or Chapter 41 must submit the form not later  
 3-30 than the 45th day after the date the form is sent to the property  
 3-31 owner or designated agent of the owner under Subsection (d)(2)  
 3-32 following that hearing.

3-33 (j) The comptroller shall issue an annual report that  
 3-34 summarizes the information included in the survey forms submitted  
 3-35 during the preceding year. The report may not disclose the identity  
 3-36 of a person who submitted a survey form.

3-37 (k) The comptroller shall adopt rules necessary to  
 3-38 implement this section.

3-39 SECTION 4. Sections 6.412(a) and (d), Tax Code, are amended  
 3-40 to read as follows:

3-41 (a) An individual is ineligible to serve on an appraisal  
 3-42 review board if the individual:

3-43 (1) is related within the second degree by  
 3-44 consanguinity or affinity, as determined under Chapter 573,  
 3-45 Government Code, to an individual who is engaged in the business of  
 3-46 appraising property for compensation for use in proceedings under  
 3-47 this title or of representing property owners for compensation in  
 3-48 proceedings under this title in the appraisal district for which  
 3-49 the appraisal review board is established;

3-50 (2) owns property on which delinquent taxes have been  
 3-51 owed to a taxing unit for more than 60 days after the date the  
 3-52 individual knew or should have known of the delinquency unless:

3-53 (A) the delinquent taxes and any penalties and  
 3-54 interest are being paid under an installment payment agreement  
 3-55 under Section 33.02; or

3-56 (B) a suit to collect the delinquent taxes is  
 3-57 deferred or abated under Section 33.06 or 33.065; or

3-58 (3) is related within the third degree by  
 3-59 consanguinity or within the second degree by affinity, as  
 3-60 determined under Chapter 573, Government Code, to a member of:

3-61 (A) the appraisal district's board of directors;

3-62 or

3-63 (B) the appraisal review board.

3-64 (d) A person is ineligible to serve on the appraisal review  
 3-65 board of an appraisal district established for a county described  
 3-66 by Section 6.41(d-1) [~~having a population of more than 100,000~~] if  
 3-67 the person:

3-68 (1) is a former member of the board of directors,  
 3-69 former officer, or former employee of the appraisal district;

4-1 (2) served as a member of the governing body or officer  
 4-2 of a taxing unit for which the appraisal district appraises  
 4-3 property, until the fourth anniversary of the date the person  
 4-4 ceased to be a member or officer; ~~or~~

4-5 (3) appeared before the appraisal review board for  
 4-6 compensation during the two-year period preceding the date the  
 4-7 person is appointed; or

4-8 (4) served for all or part of three previous terms as a  
 4-9 board member or auxiliary board member on the appraisal review  
 4-10 board.

4-11 SECTION 5. Section 6.42(a), Tax Code, is amended to read as  
 4-12 follows:

4-13 (a) A majority of the appraisal review board constitutes a  
 4-14 quorum. The local administrative district judge under Subchapter  
 4-15 D, Chapter 74, Government Code, in the county in which [board of  
 4-16 directors of] the appraisal district is established [by resolution]  
 4-17 shall select a chairman and a secretary from among the members of  
 4-18 the appraisal review board. The judge [board of directors of the  
 4-19 appraisal district] is encouraged to select as chairman [of the  
 4-20 appraisal review board] a member of the appraisal review board, if  
 4-21 any, who has a background in law and property appraisal.

4-22 SECTION 6. Section 25.25, Tax Code, is amended by adding  
 4-23 Subsections (e-1) and (e-2) and amending Subsection (g) to read as  
 4-24 follows:

4-25 (e-1) A panel of an appraisal review board that conducts a  
 4-26 hearing under Subsection (e) involving the appraised value of an  
 4-27 owner's property shall determine the issues that are the subject of  
 4-28 the hearing for the appraisal review board and make the panel's  
 4-29 decision by written order. Not later than the 15th day after the  
 4-30 date the hearing is held, the panel shall:

4-31 (1) deliver by hand or certified mail a notice of the  
 4-32 issuance of the order and a copy of the order to the property owner  
 4-33 or the designated agent of the owner and the chief appraiser; and

4-34 (2) in the same manner as the appraisal review board,  
 4-35 direct by written order the change in the appraisal roll.

4-36 (e-2) A reference in this title to an action taken by an  
 4-37 appraisal review board under this section involving the appraised  
 4-38 value of an owner's property includes an action taken by a panel of  
 4-39 the appraisal review board under Subsection (e-1).

4-40 (g) Within 60 days after receiving notice of the appraisal  
 4-41 review board's or a panel's determination of a motion under this  
 4-42 section or of a determination of the appraisal review board that the  
 4-43 property owner has forfeited the right to a final determination of a  
 4-44 motion under this section for failing to comply with the prepayment  
 4-45 requirements of Section 25.26, the property owner or the chief  
 4-46 appraiser may file suit to compel the board or panel to order a  
 4-47 change in the appraisal roll as required by this section. A taxing  
 4-48 unit may not be made a party to a suit filed by a property owner or  
 4-49 chief appraiser under this subsection.

4-50 SECTION 7. Section 41.45(d), Tax Code, is amended to read as  
 4-51 follows:

4-52 (d) An appraisal review board consisting of more than three  
 4-53 members may sit in panels of not fewer than three members to conduct  
 4-54 protest hearings. Except as provided by Section 41.47(a-1)  
 4-55 [However], the determination of a protest heard by a panel must be  
 4-56 made by the board. If the recommendation of a panel is not accepted  
 4-57 by the board, the board may refer the matter for rehearing to a  
 4-58 panel composed of members who did not hear the original hearing or,  
 4-59 if there are not at least three members who did not hear the  
 4-60 original protest, the board may determine the protest. Before  
 4-61 determining a protest or conducting a rehearing before a new panel  
 4-62 or the board, the board shall deliver notice of the hearing or  
 4-63 meeting to determine the protest in accordance with the provisions  
 4-64 of this subchapter.

4-65 SECTION 8. Section 41.46(a), Tax Code, is amended to read as  
 4-66 follows:

4-67 (a) The appraisal review board before which a protest  
 4-68 hearing is scheduled shall deliver written notice to the property  
 4-69 owner initiating a protest of the date, time, ~~and~~ place, and

5-1 subject matter of [~~fixed for~~] the hearing on the protest and of the  
 5-2 property owner's entitlement to a postponement of the hearing as  
 5-3 provided by Section 41.45 unless the property owner waives in  
 5-4 writing notice of the hearing. The board shall deliver the notice  
 5-5 not later than the 15th day before the date of the hearing.

5-6 SECTION 9. Section 41.461(a), Tax Code, is amended to read  
 5-7 as follows:

5-8 (a) At least 14 days before the first scheduled [~~a~~] hearing  
 5-9 on a protest, the chief appraiser shall:

5-10 (1) deliver a copy of the pamphlet prepared by the  
 5-11 comptroller under Section 5.06 [~~5.06(a)~~] to the property owner  
 5-12 initiating the protest if the owner is representing himself, or to  
 5-13 an agent representing the owner if requested by the agent;

5-14 (2) inform the property owner that the owner or the  
 5-15 agent of the owner is entitled on request to [~~may inspect and may~~  
 5-16 ~~obtain~~] a copy of the data, schedules, formulas, and all other  
 5-17 information the chief appraiser will [~~plans to~~] introduce at the  
 5-18 hearing to establish any matter at issue; and

5-19 (3) deliver a copy of the hearing procedures  
 5-20 established by the appraisal review board under Section 41.66 to  
 5-21 the property owner.

5-22 SECTION 10. Subchapter C, Chapter 41, Tax Code, is amended  
 5-23 by adding Section 41.462 to read as follows:

5-24 Sec. 41.462. AVAILABILITY OF APPRAISAL REVIEW BOARD  
 5-25 EVIDENCE. If requested by the property owner initiating a protest  
 5-26 or an agent representing the property owner, the appraisal district  
 5-27 shall make any evidence to be used in the protest hearing available  
 5-28 to the property owner or agent at least 14 days before the date of  
 5-29 the hearing. The evidence shall be provided at no charge to the  
 5-30 requester, regardless of the means of delivery.

5-31 SECTION 11. Section 41.47, Tax Code, is amended by adding  
 5-32 Subsections (a-1), (c-2), and (f) and amending Subsections (b),  
 5-33 (c), (d), and (e) to read as follows:

5-34 (a-1) A panel of an appraisal review board hearing a protest  
 5-35 involving the appraised value of an owner's property shall  
 5-36 determine the protest for the appraisal review board and make the  
 5-37 panel's decision by written order. A reference in this title to a  
 5-38 determination or order of an appraisal review board involving the  
 5-39 appraised value of an owner's property includes a determination or  
 5-40 order made by a panel under this subsection.

5-41 (b) If on determining a protest the board or panel finds  
 5-42 that the appraisal records are incorrect in some respect raised by  
 5-43 the protest, the board or panel by its order shall correct the  
 5-44 appraisal records by changing the appraised value placed on the  
 5-45 protesting property owner's property or by making the other changes  
 5-46 in the appraisal records that are necessary to conform the records  
 5-47 to the requirements of law. If the appraised value of a taxable  
 5-48 property interest, other than an interest owned by a public utility  
 5-49 or by a cooperative corporation organized to provide utility  
 5-50 service, is changed as the result of a protest or challenge, the  
 5-51 board or panel shall change the appraised value of all other  
 5-52 interests, other than an interest owned by a public utility or by a  
 5-53 cooperative corporation organized to provide utility service, in  
 5-54 the same property, including a mineral in place, in proportion to  
 5-55 the ownership interests.

5-56 (c) If the protest is of the determination of the appraised  
 5-57 value of the owner's property, the appraisal review board or panel  
 5-58 must state in the order the appraised value of the property:

5-59 (1) as shown in the appraisal records submitted to the  
 5-60 board by the chief appraiser under Section 25.22 or 25.23; and

5-61 (2) as finally determined by the board or panel.

5-62 (c-2) The board or panel may not determine the appraised  
 5-63 value of the property that is the subject of a protest to be an  
 5-64 amount greater than the appraised value of the property as shown in  
 5-65 the appraisal records submitted to the board by the chief appraiser  
 5-66 under Section 25.22 or 25.23.

5-67 (d) The board or panel shall deliver by hand or certified  
 5-68 mail:

5-69 (1) a notice of issuance of the order and a copy of the

6-1 order to the property owner or the designated agent of the owner and  
 6-2 the chief appraiser; and

6-3 (2) a copy of the appraisal review board survey form  
 6-4 prepared under Section 5.104 and instructions for completing and  
 6-5 submitting the form to the property owner or the designated agent of  
 6-6 the owner.

6-7 (e) The notice of the issuance of the order must contain a  
 6-8 prominently printed statement in upper-case bold lettering  
 6-9 informing the property owner in clear and concise language of the  
 6-10 property owner's right to appeal the order of the board or panel  
 6-11 [board's decision] to district court. The statement must describe  
 6-12 the deadline prescribed by Section 42.06(a) [~~of this code~~] for  
 6-13 filing a written notice of appeal[~~r~~] and the deadline prescribed by  
 6-14 Section 42.21(a) [~~of this code~~] for filing the petition for review  
 6-15 with the district court.

6-16 (f) The appraisal review board or panel shall take the  
 6-17 actions required by Subsection (a) or (a-1), as applicable, and  
 6-18 Subsection (d) not later than the 15th day after the date the  
 6-19 hearing on the protest is concluded.

6-20 SECTION 12. Section 41.66, Tax Code, is amended by amending  
 6-21 Subsections (h), (i), and (j) and adding Subsections (j-1) and (p)  
 6-22 to read as follows:

6-23 (h) The appraisal review board shall postpone a hearing on a  
 6-24 protest if the property owner or the designated agent of the owner  
 6-25 requests additional time to prepare for the hearing and establishes  
 6-26 to the board that the chief appraiser failed to comply with Section  
 6-27 41.461. The board is not required to postpone a hearing more than  
 6-28 one time under this subsection.

6-29 (i) A hearing on a protest filed by a property owner or the  
 6-30 designated agent of the owner [~~who is not represented by an agent~~  
 6-31 ~~designated under Section 1.111]~~ shall be set for a time and date  
 6-32 certain. If the hearing is not commenced within two hours of the  
 6-33 time set for the hearing, the appraisal review board shall postpone  
 6-34 the hearing on the request of the property owner or the designated  
 6-35 agent of the owner.

6-36 (j) On the request of a property owner or the [~~a~~] designated  
 6-37 agent of the owner, an appraisal review board shall schedule  
 6-38 hearings on protests concerning up to 20 designated properties to  
 6-39 be held consecutively on the same day. The designated properties  
 6-40 must be identified in the same notice of protest, and the notice  
 6-41 must contain in boldfaced type the statement "request for same-day  
 6-42 protest hearings." A property owner or the designated agent of the  
 6-43 owner may [~~not~~] file more than one request under this subsection  
 6-44 with the appraisal review board in the same tax year. The appraisal  
 6-45 review board may schedule hearings on protests concerning more than  
 6-46 20 properties filed by the same property owner or the designated  
 6-47 agent of the owner and may use different panels to conduct the  
 6-48 hearings based on the board's customary scheduling. The appraisal  
 6-49 review board may follow the practices customarily used by the board  
 6-50 in the scheduling of hearings under this subsection.

6-51 (j-1) An appraisal review board may schedule the hearings on  
 6-52 all protests filed by a property owner or the designated agent of  
 6-53 the owner to be held consecutively. The notice of the hearings must  
 6-54 state the date and time that the first hearing will begin, state the  
 6-55 date the last hearing will end, and list the order in which the  
 6-56 hearings will be held. The order of the hearings listed in the  
 6-57 notice may not be changed without the agreement of the property  
 6-58 owner or the designated agent of the owner, the chief appraiser, and  
 6-59 the appraisal review board. The board may not reschedule a hearing  
 6-60 for which notice is given under this subsection to a date earlier  
 6-61 than the seventh day after the date the last hearing was scheduled  
 6-62 to end unless agreed to by the property owner or the designated  
 6-63 agent of the owner, the chief appraiser, and the appraisal review  
 6-64 board. Unless agreed to by the parties, the board must provide  
 6-65 written notice of the date and time of the rescheduled hearing to  
 6-66 the property owner or the designated agent of the owner not later  
 6-67 than the seventh day before the date of the hearing.

6-68 (p) At the end of a hearing on a protest, the appraisal  
 6-69 review board shall provide the property owner or the designated

7-1 agent of the owner one or more documents indicating that the members  
 7-2 of the board hearing the protest signed the affidavit required by  
 7-3 Subsection (g).

7-4 SECTION 13. Section 41.67(d), Tax Code, is amended to read  
 7-5 as follows:

7-6 (d) Information that was previously requested under Section  
 7-7 41.461 by the protesting party that was not delivered [made  
 7-8 available] to the protesting party at least 14 days before the first  
 7-9 scheduled [or postponed] hearing may not be used or offered in any  
 7-10 form as evidence in the hearing, including as a document or through  
 7-11 argument or testimony.

7-12 SECTION 14. Section 41A.06(b), Tax Code, is amended to read  
 7-13 as follows:

7-14 (b) To initially qualify to serve as an arbitrator under  
 7-15 this chapter, a person must:

7-16 (1) meet the following requirements, as applicable:

7-17 (A) be licensed as an attorney in this state; or

7-18 (B) have:

7-19 (i) completed at least 30 hours of training  
 7-20 in arbitration and alternative dispute resolution procedures from a  
 7-21 university, college, or legal or real estate trade association; and

7-22 (ii) been licensed or certified  
 7-23 continuously during the five years preceding the date the person  
 7-24 agrees to serve as an arbitrator as:

7-25 (a) a real estate broker or sales  
 7-26 agent [salesperson] under Chapter 1101, Occupations Code;

7-27 (b) a real estate appraiser under  
 7-28 Chapter 1103, Occupations Code; or

7-29 (c) a certified public accountant  
 7-30 under Chapter 901, Occupations Code; ~~and~~

7-31 (2) complete the course for training and education of  
 7-32 appraisal review board members established under Section 5.041 and  
 7-33 be issued a certificate indicating course completion;

7-34 (3) complete the training program on property tax law  
 7-35 for the training and education of arbitrators established under  
 7-36 Section 5.043; and

7-37 (4) agree to conduct an arbitration for a fee that is  
 7-38 not more than:

7-39 (A) \$400, if the property qualifies as the  
 7-40 owner's residence homestead under Section 11.13 and the appraised  
 7-41 or market value, as applicable, of the property is \$500,000 or less,  
 7-42 as determined by the order;

7-43 (B) \$450, if the property qualifies as the  
 7-44 owner's residence homestead under Section 11.13 and the appraised  
 7-45 or market value, as applicable, of the property is more than  
 7-46 \$500,000, as determined by the order;

7-47 (C) \$450, if the property does not qualify as the  
 7-48 owner's residence homestead under Section 11.13 and the appraised  
 7-49 or market value, as applicable, of the property is \$1 million or  
 7-50 less, as determined by the order;

7-51 (D) \$750, if the property does not qualify as the  
 7-52 owner's residence homestead under Section 11.13 and the appraised  
 7-53 or market value, as applicable, of the property is more than \$1  
 7-54 million but not more than \$2 million, as determined by the order; or

7-55 (E) \$1,000, if the property does not qualify as  
 7-56 the owner's residence homestead under Section 11.13 and the  
 7-57 appraised or market value, as applicable, of the property is more  
 7-58 than \$2 million but not more than \$3 million, as determined by the  
 7-59 order.

7-60 SECTION 15. Section 41A.061(b), Tax Code, is amended to  
 7-61 read as follows:

7-62 (b) To renew the person's agreement to serve as an  
 7-63 arbitrator, the person must:

7-64 (1) file a renewal application with the comptroller at  
 7-65 the time and in the manner prescribed by the comptroller;

7-66 (2) continue to meet the requirements provided by  
 7-67 Sections 41A.06(b)(1) and (4) [Section 41A.06(b)]; and

7-68 (3) during the preceding two years have completed at  
 7-69 least eight hours of continuing education in arbitration and

8-1 alternative dispute resolution procedures offered by a university,  
8-2 college, real estate trade association, or legal association.

8-3 SECTION 16. Section 41A.09(b), Tax Code, is amended to read  
8-4 as follows:

8-5 (b) An award under this section:

8-6 (1) must include a determination of the appraised or  
8-7 market value, as applicable, of the property that is the subject of  
8-8 the appeal;

8-9 (2) may include any remedy or relief a court may order  
8-10 under Chapter 42 in an appeal relating to the appraised or market  
8-11 value of property;

8-12 (3) shall specify the arbitrator's fee, which may not  
8-13 exceed the amount provided by Section 41A.06(b)(4) [~~41A.06(b)(2)~~];

8-14 (4) is final and may not be appealed except as  
8-15 permitted under Section 171.088, Civil Practice and Remedies Code,  
8-16 for an award subject to that section; and

8-17 (5) may be enforced in the manner provided by  
8-18 Subchapter D, Chapter 171, Civil Practice and Remedies Code.

8-19 SECTION 17. Sections 5.103(e) and (f), 6.412(e), and  
8-20 41A.06(c), Tax Code, are repealed.

8-21 SECTION 18. The changes in law made by this Act to Section  
8-22 5.041, Tax Code, apply only to an appraisal review board member  
8-23 appointed to serve a term of office that begins on or after the  
8-24 effective date of this Act.

8-25 SECTION 19. The comptroller shall implement Section 5.043,  
8-26 Tax Code, as added by this Act, and adopt rules required by that  
8-27 section as soon as practicable after the effective date of this Act.

8-28 SECTION 20. The comptroller shall adopt rules necessary to  
8-29 implement Section 5.104, Tax Code, as added by this Act, and shall  
8-30 prepare and make available the survey form and instructions for  
8-31 completing and submitting the form required by that section as soon  
8-32 as practicable after the effective date of this Act. An appraisal  
8-33 district is not required to provide the survey form or instructions  
8-34 under a requirement of that section until the form and instructions  
8-35 are prepared and made available by the comptroller.

8-36 SECTION 21. The changes in law made by this Act to Section  
8-37 6.412, Tax Code, do not affect the eligibility of a person serving  
8-38 on an appraisal review board immediately before the effective date  
8-39 of this Act to continue to serve on the board for the term to which  
8-40 the member was appointed.

8-41 SECTION 22. The change in law made by this Act to Section  
8-42 25.25, Tax Code, applies only to a motion to correct an appraisal  
8-43 roll filed on or after the effective date of this Act.

8-44 SECTION 23. The changes in law made by this Act to Chapter  
8-45 41, Tax Code, apply only to a protest for which the notice of  
8-46 protest was filed by a property owner or the designated agent of the  
8-47 owner with the appraisal review board established for an appraisal  
8-48 district on or after the effective date of this Act.

8-49 SECTION 24. The changes in law made by this Act in the  
8-50 qualifications of persons serving as arbitrators in binding  
8-51 arbitrations of appeals of appraisal review board orders do not  
8-52 affect the entitlement of a person serving as an arbitrator  
8-53 immediately before the effective date of this Act to continue to  
8-54 serve as an arbitrator and to conduct hearings on arbitrations  
8-55 until the person is required to renew the person's agreement with  
8-56 the comptroller to serve as an arbitrator. The changes in law apply  
8-57 only to a person who initially qualifies to serve as an arbitrator  
8-58 or who renews the person's agreement with the comptroller to serve  
8-59 as an arbitrator on or after the effective date of this Act. This  
8-60 Act does not prohibit a person who is serving as an arbitrator on  
8-61 the effective date of this Act from renewing the person's agreement  
8-62 with the comptroller to serve as an arbitrator if the person has the  
8-63 qualifications required for an arbitrator under the Tax Code as  
8-64 amended by this Act.

8-65 SECTION 25. This Act takes effect January 1, 2018.

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