

1-1 By: Turner, et al. (Senate Sponsor - Bettencourt) H.B. No. 148
1-2 (In the Senate - Received from the House April 29, 2025;
1-3 May 5, 2025, read first time and referred to Committee on Local
1-4 Government; May 13, 2025, reported favorably by the following
1-5 vote: Yeas 6, Nays 0; May 13, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez			X	
1-11 Nichols	X			
1-12 Paxton	X			
1-13 West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the qualification of candidates for, and the training
1-18 and education of members of, the board of directors of an appraisal
1-19 district.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Chapter 5, Tax Code, is amended by adding Section
1-22 5.044 to read as follows:

1-23 Sec. 5.044. TRAINING OF APPRAISAL DISTRICT BOARD OF
1-24 DIRECTORS MEMBERS. (a) A member of an appraisal district board of
1-25 directors shall successfully complete a training program
1-26 prescribed by this section before each anniversary of the date the
1-27 member takes office.

1-28 (b) The training program must provide a member of the board
1-29 of directors of an appraisal district with information regarding:

1-30 (1) the role and functions of the chief appraiser, the
1-31 board of directors, the appraisal review board, and the taxpayer
1-32 liaison officer;

1-33 (2) the role and functions of the comptroller
1-34 regarding the property tax system;

1-35 (3) the importance of maintaining the independence of
1-36 an appraisal office from political pressure;

1-37 (4) the importance of prompt, courteous, and fair
1-38 treatment of the public;

1-39 (5) the finance and budgeting requirements for an
1-40 appraisal district, including appropriate controls to ensure that
1-41 expenditures are proper;

1-42 (6) the procurement and contracting requirements for
1-43 an appraisal district, including appropriate controls to ensure
1-44 there are no conflicts of interest;

1-45 (7) the requirements of:

1-46 (A) Chapter 551, Government Code;

1-47 (B) Chapter 552, Government Code;

1-48 (C) Chapter 2001, Government Code;

1-49 (D) other laws relating to public officials,
1-50 including conflict-of-interest laws; and

1-51 (E) the standards of ethics imposed by the
1-52 Uniform Standards of Professional Appraisal Practice; and

1-53 (8) the professions regulated under Chapter 1151,
1-54 Occupations Code.

1-55 (c) The training required by this section for a member of
1-56 the board of directors of an appraisal district that has contracted
1-57 to perform duties relating to the assessment or collection of taxes
1-58 must include not less than eight hours of instruction on laws
1-59 relating to those functions.

1-60 (d) The training required by this section shall be provided
1-61 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 the member.

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

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

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

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

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

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

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

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

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

(c) Each candidate for an appointive or elective position on the board of directors of an appraisal district must sign a statement in the following form:

"ACKNOWLEDGMENT OF DUTIES OF MEMBER OF APPRAISAL DISTRICT BOARD OF DIRECTORS

"I hereby acknowledge that I have read and understand the duties of a member of the board of directors of an appraisal district. I understand that the statutory responsibilities include:

"(1) establishing the appraisal district office;

"(2) hiring a chief appraiser;

"(3) adopting the appraisal district's annual operating budget after filing notice and holding a public hearing;

"(4) adopting a new budget if voting taxing units disapprove of the initial budget;

"(5) determining whether to remove members of the appraisal review board if the board of directors of the appraisal district is the appointing authority and potential grounds for removal arise;

"(6) notifying voting taxing units of any vacancy in an appointive position on the board and electing a replacement from submitted nominees;

"(7) appointing a person to fill a vacancy in an elective position on the board;

"(8) electing a chairman and a secretary of the board at the first meeting each year;

"(9) holding board meetings at least quarterly;

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

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

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

"(13) in populous counties, appointing a taxpayer

liaison officer and deputy taxpayer liaison officers;

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

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

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

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

"(18) having an annual financial audit prepared by an independent certified public accountant, delivering a copy of the audit to each voting taxing unit, and making the audit available for inspection at the appraisal district office;

"(19) designating the appraisal district depository biennially;

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

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

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

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

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

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

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

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

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