

BILL ANALYSIS

Senate Research Center

C.S.S.B. 1017
By: Patterson
Intergovernmental Relations
4-17-97
Committee Report (Substituted)

DIGEST

Currently, there are no education or training requirements in Texas for appraisal review board members. While most appraisal districts hold orientation and training sessions for review board members, there are no uniform guidelines for the scope or content of these training sessions. This bill requires the comptroller of public accounts to implement certain provisions regarding the training of appraisal review board members.

PURPOSE

As proposed, C.S.S.B. 1017 requires the comptroller of public accounts to implement certain provisions regarding the training of appraisal review board members.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 5, Tax Code, by adding Section 5.041, as follows:

Sec. 5.041. TRAINING OF APPRAISAL REVIEW BOARD MEMBERS. Requires the comptroller of public accounts (comptroller) to approve curricula and provide materials for use in training and educating members of an appraisal review board (board) and supervise a course for training and education of board members and issue certificates indicating course completion. Requires a member of the board established for an appraisal district to complete the course established under Subsection (a). Prohibits a member of the board from participating in a hearing conducted by the board unless the person has completed the course established under Subsection (a) and received a certificate of course completion. Authorizes the comptroller to contract with service providers to assist with the duties imposed under Subsection (a). Prohibits the course from being provided by an appraisal district or a taxing unit. Authorizes the comptroller to assess a fee, not to exceed \$50 per person trained, to recover a portion of the costs incurred for the training course. Provides that the course material for the course required under Subsection (a) is the Comptroller's Appraisal Review Board Manual in use on the effective date of this Act. Authorizes the manual to be revised upon request, in writing to the comptroller. Requires the revision language to be approved on the unanimous agreement of a committee selected by the comptroller and representing equally, taxpayers and chief appraisers. Requires the person requesting the revision to pay the costs of mediation, if the comptroller determines that mediation is required. Authorizes a board member appointed after a course offering to continue to serve until the completion of the subsequent course offering, notwithstanding the provisions of Subsection (b). Prohibits the comptroller from giving advice on or intervening in a matter that may be protested before the board.

SECTION 2. Amends Section 6.412, Tax Code, by adding Subsection (c), to provide that a person is ineligible to serve on the board if the person is a former member or employee of certain entities associated with the district.

SECTION 3. (a) Makes application of this Act prospective.

(b) Requires the comptroller to implement Section 5.041, Tax Code, before January 1, 1998.

SECTION 4. Emergency clause.

Effective date: 90 days after adjournment.

SUMMARY OF COMMITTEE CHANGES

Changes the relating clause.

SECTION 1.

Sets forth new requirements of the comptroller. Requires a member of the board established for the appraisal district to complete the course established under Subsection (a). Deletes a provision requiring a member of the board established for an appraisal district in a county having a population of 50,000 or more to complete training and education that meets the standards established under Subsection (a). Deletes a section prohibiting a member of the board from participating in a hearing conducted by the board unless the person meets certain qualifications. Prohibits a member of the board from participating in a hearing conducted by the board unless the person has completed the course established under Subsection (a) and received a certificate of course completion. Deletes proposed Section (c). Sets forth new Subsections (c)-(f).

SECTION 4.

Deletes proposed effective date of September 1, 1997, and replaces it with an effective date of 90 days after adjournment. Redesignates emergency clause from SECTION 5. Deletes SECTION 5.