

BILL ANALYSIS

Senate Research Center
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H.B. 3493
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current law provides for training and continuing education for persons tasked with property appraisal to avoid problems and disagreements in what is considered a largely subjective process. It is the responsibility of the Board of Tax Professional Examiners (board) to establish, maintain, and administer a statewide program of registration, education, experience, testing, and certification of elected and appointed public servants related to property appraisal. Efforts to bolster this board may help to further promote an equitable tax system for all Texas residents.

H.B. 3493 adds two public members to the board, requires the comptroller of public accounts (comptroller) to serve as an advisory member of the board, and sets forth certain requirements and topics for chief appraiser training. This bill additionally adds guidelines for the training of an appraisal review board member and authorizes the comptroller to contract with outside service providers to assist with this training.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Reenacts Section 1151.051, Occupations Code, as amended by Chapters 815 and 1170, Acts of the 78th Legislature, Regular Session, 2003, and amends as follows:

Sec. 1151.051. BOARD MEMBERSHIP. (a) Provides that the Board of Tax Professional Examiners (board) consists of seven, rather than five, members, with three of those members, rather than one, representing the public.

(b) - (c) Makes no changes to these subsections.

(d) Requires the comptroller of public accounts (comptroller) to serve on the board in an advisory capacity. Provides that the comptroller is not entitled to vote on any board action and does not have any of the duties or liabilities of board membership.

SECTION 2. Amends Section 1151.052, Occupations Code, to provide that the terms of two or three board members, rather than one or two board members, expires on March 1 of each odd-numbered year.

SECTION 3. Amends Section 1151.1581, Occupations Code, as follows:

Sec. 1151.1581. CONTINUING EDUCATION. (a) Creates this subsection from existing text.

(b) Requires the board to require that a chief appraiser annually demonstrate successful completion of 16 hours of continuing education in certain subjects.

(c) Requires the board to require that a property tax appraiser annually demonstrates successful completion of eight hours of continuing education in appraisal methods and property tax law.

SECTION 4. Amends Section 1151.164(b), Occupations Code, to include the importance of communicating with taxpayers, certain aspects of property tax law, and appraisal procedures, among other certain required elements of the training program under this section (Chief Appraiser Training Program).

SECTION 5. Amends Section 5.041, Tax Code, by amending Subsection (b) and adding Subsections (e-1) and (e-2), as follows:

(b) Prohibits a course required to be completed by a member of the appraisal review board established under Subsection (a) (regarding training of appraisal review board members) (course) from being less than eight hours in length.

(e-1) Requires the comptroller, in addition to the course established under Subsection (a), to approve curricula and provide materials for use in a continuing education course for members of an appraisal review board. Prohibits the course created by the comptroller from being less than four hours in length. Requires a member of an appraisal review board to successfully complete the course established under this subsection as soon as practicable after the beginning of the second year of that member's term of office. Prohibits the reappointment of a person who fails to timely complete such a course to an additional term on the appraisal review board. Requires the person who is reappointed to an additional term on the appraisal review board to successfully complete the course established under this subsection in each year the member continues to serve.

(e-2) Authorizes the comptroller to contract with service providers to assist with the duties imposed under Subsection (e-1), but prohibits the course required by that subsection from being provided by an appraisal district or a taxing unit. Authorizes the comptroller to assess a fee to recover a portion of the costs incurred for the continuing education course, but prohibits that fee from exceeding \$25 per person trained.

SECTION 6. Requires the governor, as soon as possible on or after September 1, 2007, and with the advice and consent of the senate, to appoint two members representing the general public to the board. Provides that one such member serve a term that expires March 1, 2011, and that the other such member serve a term that expires March 1, 2013.

SECTION 7. Makes application of Section 1151.1581, Occupations Code, and 5.041, Tax Code, as amended by this Act, prospective.

SECTION 8. Effective date: September 1, 2007.