

- SUBJECT:** Requiring certain appraisal district employees to have a certain license
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 10 ayes — D. Bonnen, Y. Davis, Bohac, Darby, E. Johnson, Murphy, Raymond, Shine, Springer, Stephenson
- 0 nays
- 1 present, not voting — Murr
- SENATE VOTE:** On final passage, May 11 — 25-6 (Garcia, Menéndez, Miles, Rodríguez, Watson, Zaffirini)
- WITNESSES:** *On House companion bill, HB 2043:*
For — Michael Henry; Tracy Turner; (*Registered, but did not testify:* Matt Grabner, Ryan, LLC; James Popp)
- Against — Doug Smithson, Rural Chief Appraisers and the Texas Association of Appraisal Districts; Brent South, Texas Association of Appraisal Districts; Kirk Swinney; (*Registered, but did not testify:* Roland Altinger, Harris County Appraisal District; Mark Mendez, Tarrant County; Ender Reed, Texas Association of Counties; Ruben Longoria, Texas Association of School Boards; Marya Crigler, Travis Central Appraisal District)
- BACKGROUND:** Tax Code, sec. 42.23 lays out certain procedures for a district court hearing an appeal relating to the valuation of a property by an appraisal district.
- Occupations Code, ch. 1103 governs the issuance of real estate appraiser licenses, which are issued and administered by the Texas Appraiser Licensing and Certification Board.
- Occupations Code, ch. 1151 governs the issuance of Property Tax Professional certifications by the Texas Department of Licensing and

Regulation, which are issued to certain employees of appraisal districts, county assessor-collectors, or taxing units.

Some observers suggest that licenses under Occupations Code, ch. 1103 have more stringent requirements than comparable licenses required by ch. 1151 for appraisal district employees. Some observers further note that this creates a different standard for taxpayers and appraisal districts when testifying as to the appraised value of a property in a court.

DIGEST: SB 521 would disallow an employee of an appraisal district from testifying in an appeal to a district court as to the value of property unless that employee was licensed as a certified real estate appraiser under Occupations Code, sec. 1103.201.

This bill would take effect September 1, 2017.

NOTES: A companion bill, HB 2043 by Springer, was placed on the General State Calendar for May 10.