

By: Goodwin

H.B. No. 971

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the frequency with which the comptroller is required to
3 conduct the school district property value study and the ratio
4 study of an appraisal district.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 403.302(a-1), Government Code, is
7 amended to read as follows:

8 (a-1) The comptroller shall conduct a study:

9 (1) ~~[at least]~~ every four ~~[two]~~ years in each school
10 district for which the most recent study resulted in a
11 determination by the comptroller that the school district's local
12 value was valid; and

13 (2) each year in a school district for which the most
14 recent study resulted in a determination by the comptroller that
15 the school district's local value was not valid.

16 SECTION 2. Section 5.10(a), Tax Code, is amended to read as
17 follows:

18 (a) Every four ~~[At least once every two]~~ years, the
19 comptroller shall conduct a study in each appraisal district to
20 determine the degree of uniformity of and the median level of
21 appraisals by the appraisal district within each major category of
22 property. The comptroller shall publish a report of the findings
23 of the study, including in the report the median levels of appraisal
24 for each major category of property, the coefficient of dispersion

1 around the median level of appraisal for each major category of
2 property, and any other standard statistical measures that the
3 comptroller considers appropriate. In conducting the study, the
4 comptroller shall apply appropriate standard statistical analysis
5 techniques to data collected as part of the study of school district
6 taxable values required by Section 403.302, Government Code.

7 SECTION 3. The changes in law made by this Act apply only to
8 a study conducted under Section 403.302, Government Code, or
9 Section 5.10, Tax Code, for a year that begins on or after the
10 effective date of this Act. A study for a year that began before the
11 effective date of this Act is covered by the law in effect
12 immediately before that date, and the former law is continued in
13 effect for that purpose.

14 SECTION 4. This Act takes effect January 1, 2024.