

By: Ashby

H.B. No. 3127

A BILL TO BE ENTITLED

AN ACT

relating to the study of school district property values conducted by the comptroller of public accounts.

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

SECTION 1. Section 403.3011(2), Government Code, is amended to read as follows:

(2) "Eligible school district" means a school district for which the comptroller has determined the following:

(A) in the most recent study, the local value is invalid under Section 403.302(c) and does not exceed the state value for the school district determined in the study;

(B) in the two studies preceding the most recent study, the school district's local value was valid under Section 403.302(c); and

(C) in the most recent study, the aggregate local value of all of the categories of property sampled by the comptroller is not less than 90 percent of the lower limit of the margin of error as determined by the comptroller of the aggregate value as determined by the comptroller of all of the categories of property sampled by the comptroller [~~, and~~

~~[(D) the appraisal district that appraises property for the school district was in compliance with the scoring requirement of the comptroller's most recent review of the appraisal district conducted under Section 5.102, Tax Code].~~

1 SECTION 2. Section 403.303(a), Government Code, is amended
2 to read as follows:

3 (a) A school district or a property owner whose property is
4 included in the study under Section 403.302 and whose tax liability
5 on the property is \$100,000 or more may protest the comptroller's
6 findings under Section 403.302(g) or (h) by filing a petition with
7 the comptroller. The petition must be filed not later than the 50th
8 [~~40th~~] day after the date on which the comptroller's findings are
9 certified to the commissioner of education and must specify the
10 grounds for objection and the value claimed to be correct by the
11 school district or property owner.

12 SECTION 3. Section 403.3011, Government Code, as amended by
13 this Act, applies only to a study conducted under Section 403.302,
14 Government Code, for a tax year that begins on or after January 1,
15 2024. A study conducted before that date is governed by the law in
16 effect immediately before the effective date of this Act, and the
17 former law is continued in effect for that purpose.

18 SECTION 4. Section 403.303, Government Code, as amended by
19 this Act, applies only to a protest of a finding under a study
20 conducted under Section 403.302, Government Code, for which a
21 petition is filed on or after January 1, 2024. A petition filed
22 before that date is governed by the law in effect on the date the
23 petition was filed, and the former law is continued in effect for
24 that purpose.

25 SECTION 5. This Act takes effect September 1, 2023.