

By: Hilderbran

H.B. No. 83

A BILL TO BE ENTITLED

AN ACT

1
2 relating to limiting the frequency of reappraisals of real property
3 for ad valorem tax purposes.

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

5 SECTION 1. Section 25.18, Tax Code, is amended by adding
6 Subsections (b-1) and (b-2) to read as follows:

7 (b-1) The plan may not provide for reappraisal of a parcel
8 of real property more often than once in any two-year period.
9 Except as provided by Subsection (b-2), the appraisal office may
10 not reappraise a parcel of real property in the district more often
11 than once in any two-year period.

12 (b-2) Notwithstanding Subsection (b-1), the appraisal
13 office may reappraise a parcel of real property in the year
14 immediately following a year in which the parcel is sold.

15 SECTION 2. As soon as practicable after the effective date
16 of this Act but not later than December 31, 2005, each appraisal
17 office that has implemented a plan for periodic reappraisals of
18 real property in the district shall amend that plan if necessary to
19 conform to the change in law made by this Act. For purposes of
20 complying with Section 25.18(b-1), Tax Code, as added by this Act,
21 the plan must provide that real property is not reappraised more
22 often than once in the two-year period that includes the 2005 and
23 2006 tax years.

24 SECTION 3. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect November 1, 2005.