

AN ACT

relating to the requirement that the chief appraiser of an appraisal district provide an estimate of taxable value and related assistance to certain taxing units.

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

SECTION 1. Section 26.01, Tax Code, is amended by amending Subsection (e) and adding Subsection (f) to read as follows:

(e) Except as provided by Subsection (f), by [By] June 7, the chief appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of [~~school district~~] property in that taxing unit. The chief appraiser shall assist each county, municipality, and school district in determining values of [~~school district~~] property in that taxing unit for the taxing unit's [~~school district's~~] budgetary purposes.

(f) Subsection (e) does not apply to a county or municipality that notifies the chief appraiser that the county or municipality elects not to receive the estimate or assistance described by that subsection.

SECTION 2. The change in law made by this Act applies only to a tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2008.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1405 passed the Senate on April 24, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1405 passed the House on April 27, 2007, by the following vote: Yeas 133, Nays 0, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor