

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 590
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Finance
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Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current law does not require appraisal district boards to develop a written plan for disaster reappraisal. After Hurricane Ike passed through Texas, county and local tax officials in Galveston County were seeking answers to questions from affected governments and property owners. Several governments considered disaster reappraisal, however the scope, implementation, and cost could not be predicted. Every other year appraisal district boards develop a written plan for periodic reappraisal of all property within their districts, but it does not contain a disaster reappraisal.

C.S.S.B. 590 requires an appraisal district board to develop a written plan for disaster reappraisal that is included in the annual reappraisal plan.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 6.05(i), Tax Code, to require the board of directors of an appraisal district, to ensure adherence with generally accepted appraisal practices, to develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 (Periodic Reappraisals) and for the reappraisal of property after a natural disaster as authorized by Section 23.02 (Reappraisal of Property Damaged in Natural Disaster Area), including an explanation of the process for reappraising property after a natural disaster and the method for determining the cost of the reappraisal. Makes a nonsubstantive change.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2009.