

By: Hilderbran

H.B. No. 3840

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

SECTION 2. As soon as practicable after the effective date of this Act but not later than December 31, 2009, each appraisal office that has implemented a plan for periodic reappraisals of real property in the district shall amend that plan if necessary to conform to the change in law made by this Act. For purposes of complying with Section 25.18(b-1), Tax Code, as added by this Act, the plan must provide that real property is not reappraised more often than once in the three-year period that includes the 2009, 2010, and 2011 tax years.

SECTION 3. This Act takes effect immediately if it receives

H.B. No. 3840

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 September 1, 2009.