

By: Bohac

H.B. No. 4117

A BILL TO BE ENTITLED

AN ACT

relating to the determination of the total taxable value of property in a school district under the property value study conducted by the comptroller of public accounts.

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

SECTION 1. Subsection (b), Section 403.302, Government Code, is amended to read as follows:

(b) In conducting the study, the comptroller shall determine the taxable value of property in each school district:

(1) using, if appropriate, samples selected through generally accepted sampling techniques;

(2) according to generally accepted standard valuation, statistical compilation, and analysis techniques;

(3) ensuring that different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study; and

(4) ensuring that different levels of appraisal resulting from protests determined under Section 41.43, Tax Code, are appropriately adjusted in the study:

(A) by excluding from the samples used in the study such properties that are determined to significantly vary such that they adversely affect the accuracy and validity of the study; or

(B) by using initial value prior to determination

1 by 41.43, Tax Code, for such properties, in the sample and in the
2 study.

3 SECTION 2. The change in law made by this Act applies only
4 to the annual study conducted by Section 403.302, Government Code,
5 to determine taxable value for a tax year that begins on or after
6 January 1, 2009. The annual study to determine taxable value for a
7 tax year that begins before that date is covered by the law in
8 effect immediately before the effective date of this Act, and the
9 prior law is continued in effect for that purpose.

10 SECTION 3. This Act takes effect immediately if it receives
11 a vote of two-thirds of all the members elected to each house, as
12 provided by Section 39, Article III, Texas Constitution. If this
13 Act does not receive the vote necessary for immediate effect, this
14 Act takes effect September 1, 2009.