

By: Jackson, Mike

S.B. No. 590

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a requirement that the board of directors of an
3 appraisal district develop a plan for reappraising property after a
4 natural disaster.

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

6 SECTION 1. Section 6.05(i), Tax Code, is amended to read as
7 follows:

8 (i) To ensure adherence with generally accepted appraisal
9 practices, the board of directors of an appraisal district shall
10 develop biennially a written plan for the periodic reappraisal of
11 all property within the boundaries of the district according to the
12 requirements of Section 25.18 and for the reappraisal of property
13 after a natural disaster as authorized by Section 23.02, including
14 an explanation of the process for reappraising property after a
15 natural disaster and the method for paying for the reappraisal. The
16 board shall hold a public hearing to consider the proposed
17 plan. Not later than the 10th day before the date of the hearing,
18 the secretary of the board shall deliver to the presiding officer of
19 the governing body of each taxing unit participating in the
20 district a written notice of the date, time, and place for the
21 hearing. Not later than September 15 of each even-numbered year,
22 the board shall complete its hearings, make any amendments, and by
23 resolution finally approve the plan. Copies of the approved plan
24 shall be distributed to the presiding officer of the governing body

1 of each taxing unit participating in the district and to the
2 comptroller within 60 days of the approval date.

3 SECTION 2. The change in law made by this Act applies only
4 to a plan approved by the board of directors of an appraisal
5 district on or after the effective date of this Act. A plan
6 approved before the effective date of this Act is governed by the
7 law as it existed immediately before the effective date of this Act,
8 and that law is continued in effect for that purpose.

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