

1-1 By: Jackson S.B. No. 590  
1-2 (In the Senate - Filed January 29, 2009; February 23, 2009,  
1-3 read first time and referred to Committee on Finance;  
1-4 April 27, 2009, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 10, Nays 0; April 27, 2009,  
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 590 By: Lucio

1-8 A BILL TO BE ENTITLED  
1-9 AN ACT

1-10 relating to a requirement that the board of directors of an  
1-11 appraisal district develop a plan for reappraising property after a  
1-12 natural disaster.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Subsection (i), Section 6.05, Tax Code, is  
1-15 amended to read as follows:

1-16 (i) To ensure adherence with generally accepted appraisal  
1-17 practices, the board of directors of an appraisal district shall  
1-18 develop biennially a written plan for the periodic reappraisal of  
1-19 all property within the boundaries of the district according to the  
1-20 requirements of Section 25.18 and for the reappraisal of property  
1-21 after a natural disaster as authorized by Section 23.02, including  
1-22 an explanation of the process for reappraising property after a  
1-23 natural disaster and the method for determining the cost of the  
1-24 reappraisal. The board shall hold a public hearing to consider the  
1-25 proposed plan. Not later than the 10th day before the date of the  
1-26 hearing, the secretary of the board shall deliver to the presiding  
1-27 officer of the governing body of each taxing unit participating in  
1-28 the district a written notice of the date, time, and place for the  
1-29 hearing. Not later than September 15 of each even-numbered year,  
1-30 the board shall complete its hearings, make any amendments, and by  
1-31 resolution finally approve the plan. Copies of the approved plan  
1-32 shall be distributed to the presiding officer of the governing body  
1-33 of each taxing unit participating in the district and to the  
1-34 comptroller within 60 days of the approval date.

1-35 SECTION 2. The change in law made by this Act applies only  
1-36 to a plan approved by the board of directors of an appraisal  
1-37 district on or after the effective date of this Act. A plan  
1-38 approved before the effective date of this Act is governed by the  
1-39 law as it existed immediately before the effective date of this Act,  
1-40 and that law is continued in effect for that purpose.

1-41 SECTION 3. This Act takes effect immediately if it receives  
1-42 a vote of two-thirds of all the members elected to each house, as  
1-43 provided by Section 39, Article III, Texas Constitution. If this  
1-44 Act does not receive the vote necessary for immediate effect, this  
1-45 Act takes effect September 1, 2009.

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