

**BILL ANALYSIS**

C.S.H.B. 3756  
By: Otto  
Ways & Means  
Committee Report (Substituted)

**BACKGROUND AND PURPOSE**

Interested parties suggest that appraisals should be included in the study of school district values conducted by the comptroller of public accounts and the comparable sales and appraisals used in the study should be made available to appraisal districts. C.S.H.B. 3756 seeks to implement these suggestions.

**CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

**RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

**ANALYSIS**

C.S.H.B. 3756 amends the Government Code to include appraisals among the methods and procedures to be used by the comptroller of public accounts in conducting the study to determine the total taxable value of all property in each school district. The bill requires the comptroller to make available to the appraisal district that appraises property for the school district the comparable sales and appraisals used in the study that are not confidential under law.

**EFFECTIVE DATE**

September 1, 2015.

**COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 3756 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

**INTRODUCED**

**HOUSE COMMITTEE SUBSTITUTE**

SECTION 1. Subchapter M, Chapter 403, Government Code, is amended as follows:  
Sec. 403.302(a). DETERMINATION OF SCHOOL DISTRICT PROPERTY VALUES. The comptroller shall conduct a study using comparable sales, appraisals,

SECTION 1. Section 403.302(a), Government Code, is amended to read as follows:  
(a) The comptroller shall conduct a study using comparable sales, appraisals, and

automated valuation models, and generally accepted auditing and sampling techniques to determine the total taxable value of all property in each school district. The study shall determine the taxable value of all property and of each category of property in the district and the productivity value of all land that qualifies for appraisal on the basis of its productive capacity and for which the owner has applied for and received a productivity appraisal. The comptroller shall make appropriate adjustments in the study to account for actions taken under Chapter 41, Education Code. The comptroller shall make available to the appraisal districts the comparable sales and appraisals used in developing the automated valuation models and the study. Notwithstanding Section 552.149, this information shall be made available at the time the study is released to the appraisal districts.

No equivalent provision.

generally accepted auditing and sampling techniques to determine the total taxable value of all property in each school district. The study shall determine the taxable value of all property and of each category of property in the district and the productivity value of all land that qualifies for appraisal on the basis of its productive capacity and for which the owner has applied for and received a productivity appraisal. The comptroller shall make appropriate adjustments in the study to account for actions taken under Chapter 41, Education Code. The comptroller shall make available to the appraisal district that appraises property for the school district the comparable sales and appraisals used in the study that are not confidential under law.

SECTION 2. This Act takes effect September 1, 2015.