

By: Otto

H.B. No. 3756

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the methods and procedures used by the comptroller to
3 determine the total taxable value of property in each school
4 district.

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

6 SECTION 1. Section 403.302(a), Government Code, is amended
7 to read as follows:

8 (a) The comptroller shall conduct a study using comparable
9 sales, appraisals, and generally accepted auditing and sampling
10 techniques to determine the total taxable value of all property in
11 each school district. The study shall determine the taxable value
12 of all property and of each category of property in the district and
13 the productivity value of all land that qualifies for appraisal on
14 the basis of its productive capacity and for which the owner has
15 applied for and received a productivity appraisal. The
16 comptroller shall make appropriate adjustments in the study to
17 account for actions taken under Chapter 41, Education Code. The
18 comptroller shall make available to the appraisal district that
19 appraises property for the school district the comparable sales and
20 appraisals used in the study that are not confidential under law.

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