86R8495 SMT-D

By:  Shine H.B. No. 3384

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the comptroller to conduct a limited-scope review of an appraisal district located in an area declared by the governor to be a disaster area.

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

SECTION 1.  Section 5.102, Tax Code, is amended by amending Subsection (a) and adding Subsections (a-1) and (a-2) to read as follows:

(a)  At least once every two years, the comptroller shall review the governance of each appraisal district, the taxpayer assistance provided by each appraisal district, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology.

(a-1)  The comptroller may conduct a limited-scope review in place of the review required by Subsection (a) if:

(1)  the appraisal district is established in a county located wholly or partly in an area declared by the governor to be a disaster area during the tax year in which the review is required;

(2)  the chief appraiser of the appraisal district requests that the review conducted be a limited-scope review; and

(3)  the comptroller determines that one of the following circumstances exists and was caused by the disaster:

(A)  a building used by the appraisal district to conduct business is destroyed or is inaccessible or damaged to the extent that it is unusable for at least 30 days;

(B)  the appraisal district's records are destroyed or are unusable for at least 30 days;

(C)  the appraisal district's computer system is destroyed or is unusable for at least 30 days; or

(D)  due to extraordinary circumstances, the appraisal district does not have the resources to undergo a review under this section unless the review is limited in scope.

(a-2)  After consultation with the advisory committee created under Section 403.302, Government Code, the comptroller by rule may establish procedures and standards for conducting and scoring a [~~the~~] review under this section.

SECTION 2.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.