

By: Middleton

H.B. No. 3239

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the school district property value study conducted by  
3 the comptroller of public accounts.

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

5 SECTION 1. Section 403.3011(2), Government Code, is amended  
6 to read as follows:

7 (2) "Eligible school district" means a school district  
8 for which the comptroller has determined the following:

9 (A) in the most recent study, the local value is  
10 invalid under Section 403.302(c) and does not exceed the state  
11 value for the school district determined in the study;

12 (B) in the two studies preceding the most recent  
13 study, the school district's local value was valid under Section  
14 403.302(c);

15 (C) in the most recent study, the aggregate local  
16 value of all of the categories of property sampled by the  
17 comptroller is not less than 80 [~~90~~] percent of the lower limit of  
18 the margin of error as determined by the comptroller of the  
19 aggregate value as determined by the comptroller of all of the  
20 categories of property sampled by the comptroller; and

21 (D) the appraisal district that appraises  
22 property for the school district was in compliance with the scoring  
23 requirement of the comptroller's most recent review of the  
24 appraisal district conducted under Section 5.102, Tax Code.

1 SECTION 2. Section 403.302(c), Government Code, is amended  
2 to read as follows:

3 (c) If after conducting the study the comptroller  
4 determines that the local value for a school district is valid, the  
5 local value is presumed to represent taxable value for the school  
6 district. In the absence of that presumption, taxable value for a  
7 school district is the state value for the school district  
8 determined by the comptroller under Subsections (a) and (b) unless  
9 the local value exceeds the state value, in which case the taxable  
10 value for the school district is the district's local value. In  
11 determining whether the local value for a school district is valid,  
12 the comptroller shall use a margin of error that does not exceed 10  
13 [~~five~~] percent unless the comptroller determines that the size of  
14 the sample of properties necessary to make the determination makes  
15 the use of such a margin of error not feasible, in which case the  
16 comptroller may use a larger margin of error.

17 SECTION 3. The change in law made by this Act applies only  
18 to the annual study conducted under Section 403.302, Government  
19 Code, for a tax year that begins on or after January 1, 2020. The  
20 annual study for a tax year that begins before that date is covered  
21 by the law in effect immediately before the effective date of this  
22 Act, and the prior law is continued in effect for that purpose.

23 SECTION 4. This Act takes effect immediately if it receives  
24 a vote of two-thirds of all the members elected to each house, as  
25 provided by Section 39, Article III, Texas Constitution. If this  
26 Act does not receive the vote necessary for immediate effect, this  
27 Act takes effect on the 91st day after the last day of the

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1 legislative session.