

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

1 conduct business is destroyed or is inaccessible or damaged to the
2 extent that it is unusable for at least 30 days;

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

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

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

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

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

President of the Senate

Speaker of the House

I certify that H.B. No. 3384 was passed by the House on May 9, 2019, by the following vote: Yeas 142, Nays 1, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3384 was passed by the Senate on May 22, 2019, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor