By: Shine

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H.B. No. 3384

A BILL TO BE ENTITLED

AN ACT

2 relating to the authority of the comptroller to conduct a 3 limited-scope review of an appraisal district located in an area 4 declared by the governor to be a disaster area.

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

6 SECTION 1. Section 5.102, Tax Code, is amended by amending 7 Subsection (a) and adding Subsections (a-1) and (a-2) to read as 8 follows:

9 (a) At least once every two years, the comptroller shall 10 review the governance of each appraisal district, <u>the</u> taxpayer 11 assistance provided <u>by each appraisal district</u>, and the operating 12 and appraisal standards, procedures, and methodology used by each 13 appraisal district, to determine compliance with generally 14 accepted standards, procedures, and methodology.

15 <u>(a-1) The comptroller may conduct a limited-scope review in</u> 16 place of the review required by Subsection (a) if:

(1) the appraisal district is established in a county 17 located wholly or partly in an area declared by the governor to be a 18 disaster area during the tax year in which the review is required; 19 (2) the chief appraiser of the appraisal district 20 requests that the review conducted be a limited-scope review; and 21 22 (3) the comptroller determines that one of the 23 following circumstances exists and was caused by the disaster: 24 (A) a building used by the appraisal district to

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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	<u>(a-2)</u> 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 <u>a</u> [the] review <u>under this section</u> .
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.

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