



E870256

21 Apr-19 PM 08:14  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Krause

1 Amend C.S.H.B. No. 1525 (house committee printing) by adding  
2 the following appropriately numbered SECTIONS to the bill and  
3 renumbering subsequent SECTIONS of the bill accordingly:

4 SECTION \_\_\_\_\_. Section 403.302, Government Code, is amended  
5 by amending Subsections (b) and (c) and adding Subsection (b-1) to  
6 read as follows:

7 (b) In conducting the study, the comptroller shall  
8 determine the taxable value of property in each school district:

9 (1) using, if appropriate, samples selected through  
10 generally accepted sampling techniques;

11 (2) according to generally accepted standard  
12 valuation, statistical compilation, and analysis techniques; and

13 ~~(3) [ensuring that different levels of appraisal on~~  
14 ~~sold and unsold property do not adversely affect the accuracy of the~~  
15 ~~study; and~~

16 [~~4~~] ensuring that different levels of appraisal  
17 resulting from protests determined under Section 41.43, Tax Code,  
18 are appropriately adjusted in the study.

19 (b-1) In conducting a study to determine the values for a  
20 tax year, the comptroller may consider a sale of property only if  
21 the sale occurred during the preceding tax year.

22 (c) If after conducting the study the comptroller  
23 determines that the local value for a school district is valid, the  
24 local value is presumed to represent taxable value for the school  
25 district. In the absence of that presumption, taxable value for a  
26 school district is the state value for the school district  
27 determined by the comptroller under Subsections (a) and (b) unless  
28 the local value exceeds the state value, in which case the taxable  
29 value for the school district is the district's local value. In

1 determining whether the local value for a school district is valid,  
2 the comptroller shall use a margin of error that has a range, the  
3 upper limit of which is 105 percent of the state value and the lower  
4 limit of which is 90 percent of the state value, [~~does not exceed~~  
5 ~~five percent~~] unless the comptroller determines that the size of  
6 the sample of properties necessary to make the determination makes  
7 the use of such a margin of error not feasible, in which case the  
8 comptroller may use a larger margin of error.

9 SECTION \_\_\_\_\_. Section 403.302, Government Code, as amended  
10 by this Act, applies only to the study conducted under that section  
11 for a tax year that begins on or after January 1, 2022. The study  
12 for a tax year that begins before that date is covered by the law in  
13 effect immediately before the effective date of this Act, and the  
14 prior law is continued in effect for that purpose.