

By: Bettencourt

S.B. No. 1435

A BILL TO BE ENTITLED

AN ACT

relating to the scope of the review of an appraisal district by the comptroller of public accounts.

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

SECTION 1. Section 5.102, Tax Code, is amended by amending Subsection (a-2) and adding Subsection (a-3) to read as follows:

(a-2) The comptroller shall conduct a limited-scope review in place of the review required by Subsection (a) if, during the most recently conducted review, the comptroller found the appraisal district to be in compliance with generally accepted appraisal standards, procedures, and methodology and did not make any recommendations for improvement. A limited-scope review under this subsection:

(1) must be restricted to a review of appraisal district operations;

(2) may not be scored; and

(3) may be conducted only once every four years.

(a-3) After consultation with the property tax administration advisory board [~~committee created under Section 403.302, Government Code~~], the comptroller by rule may establish procedures and standards for conducting and scoring a review under this section.

SECTION 2. This Act takes effect September 1, 2021.