

Amend CSHB 100 (house committee report) by adding the following appropriately numbered SECTIONS to Article 1 of the bill and renumbering subsequent SECTIONS of that article accordingly:

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

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

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

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

(C) in the most recent study, the aggregate local value of all of the categories of property sampled by the comptroller is not less than 90 percent of the lower limit of the margin of error as determined by the comptroller of the aggregate value as determined by the comptroller of all of the categories of property sampled by the comptroller [~~, and~~

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

SECTION 1.____. Section 403.303(a), Government Code, is amended to read as follows:

(a) A school district or a property owner whose property is included in the study under Section 403.302 and whose tax liability on the property is \$100,000 or more may protest the comptroller's findings under Section 403.302(g) or (h) by filing a petition with the comptroller. The petition must be filed not later than the 50th [~~40th~~] day after the date on which the comptroller's findings are certified to the commissioner of education and must specify the grounds for objection and the value claimed to be correct by the school district or property owner.

SECTION 1.____. Section 5.102, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) Following the conclusion of all reviews conducted by the

comptroller under this section each year, the comptroller shall prepare a report summarizing the findings of the reviews conducted by the comptroller in that year. The report must include the number of appraisal districts for which the comptroller conducted a limited-scope review under Subsection (a-1), the number of recommendations made under Subsection (c), the percentage increase or decrease in the number of recommendations made under Subsection (c) as compared to the number of recommendations made under that subsection as listed in the report prepared for the preceding year, the number of appraisal districts subject to Subsection (e), and any other information the comptroller determines is necessary. The comptroller shall include the report required by this subsection in the report required under Section 5.10.

SECTION 1.____. Section 403.3011, Government Code, as amended by this Act, applies only to a study conducted under Section 403.302, Government Code, for a tax year that begins on or after January 1, 2024. A study conducted before that date is governed by the law in effect immediately before the effective date of this Act, and the former law is continued in effect for that purpose.

SECTION 1.____. Section 403.303, Government Code, as amended by this Act, applies only to a protest of a finding under a study conducted under Section 403.302, Government Code, for which a petition is filed on or after January 1, 2024. A petition filed before that date is governed by the law in effect on the date the petition was filed, and the former law is continued in effect for that purpose.

SECTION 1.____. Section 5.102(f), Tax Code, as added by this Act, applies only to a report required under Section 5.10, Tax Code, for a tax year that begins on or after January 1, 2024.