By:  Geren H.B. No. 5218

A BILL TO BE ENTITLED

AN ACT

relating to abolishing the appraisal district for certain affected counties.

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

SECTION 1.  Section 6.01, Tax Code, is amended to read as follows:

Sec. 6.01.  APPRAISAL DISTRICTS ESTABLISHED; FUNCTIONS OF APPRAISAL DISTRICT IN CERTAIN COUNTIES. (a) Except as provided by subsection (a-1), an [~~An~~] appraisal district is established in each county.

(a-1)  This subsection applies only to an affected county. The appraisal district for an affected county is abolished on September 1, 2023. For each affected county, the comptroller shall perform the duties of an appraisal district, a district board of directors, a chief appraiser, and an appraisal office assigned to those entities and offices by this code. Each taxing unit shall pay its allocation under Section 6.06 to the comptroller for use in performing the comptroller's duties under this subsection. As used in this subsection, the term "affected county" means a county:

(1)  with a population of more than 2.1 million; and

(2)  in which is located, all or in part, both:

(A)  an airport operating under Subchapter D, Chapter 22, Transportation Code; and

(B)  an airport owned by the principal municipality in the county that does not offer commercial air service.

(b)  The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.

(c)  An appraisal district is a political subdivision of the state.

SECTION 2.  Not later than September 1, 2023, the appraisal district for an affected county shall transfer all district records, property, and funds to the comptroller. The abolition of the district and the transfer of its functions and related obligations, rights, contracts, records, property, and funds as provided by this Act, and the transfer of functions and related obligations, rights, contracts, records, property, and funds to the comptroller as provided by this Act do not affect or impair an act done, any obligation, right, order, permit, certificate, rule, criterion, standard, or requirement existing, or any penalty accrued under former law, and that law remains in effect for any action concerning those matters.

SECTION 3.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2023.