

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

1 municipality in the county that does not offer commercial air  
2 service.

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

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

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

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