

BILL ANALYSIS

H.B. 4742
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The bill author has informed the committee that a taxing unit can request an appraisal on all or any property at any time, but the appraisal cannot currently be used for tax purposes. The bill author has further informed the committee that this can be a major issue for school districts that depend on property tax revenue, because certain appraisal district boards of directors have elected to adopt reappraisal plans directing the chief appraiser to appraise property at a standard other than market value. H.B. 4742 seeks to address this issue by authorizing a school district to request a reappraisal in a year that the appraisal district does not reappraise and use the appraisal for tax purposes.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 4742 amends the Tax Code to authorize a public school district, if the applicable appraisal district does not reappraise property in a tax year, to require by resolution adopted by its governing body the appraisal office to reappraise all property within the school district pursuant to the statutory provision establishing that all taxable property is appraised at its market value as of January 1. The bill requires the chief appraiser, on or before the deadline requested by the school district, which may not be less than 30 days after the date the resolution is delivered to the appraisal office, to complete the reappraisal and deliver to the school district supplemental appraisal records as provided by applicable state law. The bill requires the school district to pay the appraisal district for the cost of making the reappraisal and requires the chief appraiser to provide sufficient personnel to make the reappraisals required by the bill's provisions on or before the deadline requested by the school district.

EFFECTIVE DATE

January 1, 2026.