

BILL ANALYSIS

H.B. 4744
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The bill author has informed the committee that 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. 4744 seeks to address this issue by requiring an appraisal district boards of directors to adopt reappraisal plans that conform with the statutory requirements for appraisal districts to appraise at market value.

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. 4744 amends the Tax Code, with respect to the requirement for the board of directors of an appraisal district to develop biennially a plan for the periodic reappraisal of all property within the boundaries of the district in accordance with state law for the purpose of ensuring adherence with generally accepted appraisal practices, to specify that the plan also be developed according to the requirements of statutory provisions governing appraisals generally.

EFFECTIVE DATE

September 1, 2025.