

BILL ANALYSIS

Senate Research Center

S.B. 2073
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Local Government
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The Tax Code authorizes the board of directors of appraisal districts to purchase or lease real property and construct improvements necessary to establish and operate appraisal offices. Current law, however, does not explicitly grant authority to finance these purchases or improvements. This ambiguity has led to confusion between counties and appraisal districts over financing responsibilities, which leads to inefficiencies, construction delays, and increased costs for local governments and taxpayers.

S.B. 2073 would authorize the board of directors of an appraisal district to finance the purchase of property or construction of improvements without requiring prior approval from taxing units. What's more, this bill would streamline the property transaction approval process by automatically approving a proposal if the governing body does not act within 30 days of receiving notice or fails to file a resolution with the chief appraiser within 10 days after that deadline. Clearly defining financing authority would give appraisal districts greater certainty when acquiring or improving real property.

As proposed, S.B. 2073 amends current law relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct or finance the construction of improvements to real property.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 6.051(a) and (b), Tax Code, as follows:

(a) Authorizes the board of directors of an appraisal district to purchase, finance the purchase of, or lease real property and to construct or finance the construction of improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) Provides that this subsection does not require approval by the taxing units of the financing of the acquisition of real property or the financing of the construction or renovation of a building or other improvement. Provides that, if a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were approved, rather than disapproved, by the governing body.

SECTION 2. Makes application of Section 6.051(b), Tax Code, as amended by this Act, prospective.

SECTION 3. Effective date: September 1, 2023.