

BILL ANALYSIS

C.S.S.B. 2538
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

The bill sponsor has informed the committee that some appraisal district boards have adopted reappraisal plans for their appraisal districts that establish appraisal standards and timelines that conflict with, or are not authorized by, certain requirements of the Texas Constitution and the Tax Code. C.S.S.B. 2538 seeks to address this issue by clarifying that an appraisal district's reappraisal plan must comply with applicable Tax Code provisions.

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

C.S.S.B. 2538 amends the Tax Code to prohibit a plan for periodic reappraisal of all property within the boundaries of the applicable district approved by the appraisal district's board of directors and implemented by each appraisal office from including a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirement that, except as otherwise provided by statutory provisions relating to appraisal methods and procedures, all taxable property is appraised at its market value as of January 1.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2025.

COMPARISON OF SENATE ENGROSSED AND SUBSTITUTE

While C.S.S.B. 2538 may differ from the engrossed in minor or nonsubstantive ways, the following summarizes the substantial differences between the engrossed and committee substitute versions of the bill.

The engrossed version prohibited a plan for periodic reappraisal of all property within the boundaries of the applicable district approved by the appraisal district's board of directors and implemented by each appraisal office from including a standard or timeline that is inconsistent with or not authorized by the Tax Code, whereas the substitute prohibits such a periodic reappraisal plan from including a standard or timeline that instead prevents the chief appraiser from appraising property as necessary to comply with the requirement that, except as otherwise provided by provisions relating to appraisal methods and procedures, all taxable property is appraised at its market value as of January 1.