

BILL ANALYSIS

Senate Research Center
89R15494 MLH-D

S.B. 2538
By: Bettencourt
Local Government
4/11/2025
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.B. 2, 88th Legislature, 2nd Called Session, 2023, contained a provision that created newly elected positions for appraisal district boards of directors to provide enhanced oversight of the appointment of the appraisal districts' appraisal review boards.

Following the election of these board members, some appraisal district boards adopted reappraisal plans for the appraisal district that sought to establish appraisal standards and timelines that conflict with, or are not authorized by, certain requirements of the Texas Constitution and the Tax Code.

S.B. 2538 seeks to clarify that an appraisal district may not adopt a reappraisal plan that contains a standard or timeline that is inconsistent with or not authorized by the Tax Code.

As proposed, S.B. 2538 amends current law relating to the plan required to be adopted by the board of directors of an appraisal district for periodically conducting certain reappraisal activities.

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 Section 25.18(a), Tax Code, to prohibit the plan for periodic reappraisal of property from including a standard or timeline that is inconsistent with or not authorized by the Tax Code.

SECTION 2. Effective date: upon passage or September 1, 2025.