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H.B. No. 4236

A BILL TO BE ENTITLED

AN ACT

relating to the creation of a task force to evaluate the school district property value study conducted by the comptroller of public accounts.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. (a) In this Act:

(1) "Comptroller" means the comptroller of public accounts.

(2) "Study" means the school district property value study conducted by the comptroller under Section 403.302, Government Code.

(3) "Task force" means the school district property value study task force established by this Act.

(4) "Taxing unit" has the meaning assigned by Section 1.04, Tax Code.

(b) The task force is established to:

(1) examine the use and effect of the study; and

(2) develop recommendations on the elimination or replacement of the study and alternative methods by which the purpose of the study may be accomplished.

(c) The task force is composed of nine members appointed as follows:

(1) two members appointed by the governor to represent the interests of taxpayers;

1 (2) one member appointed by the governor to represent
2 appraisal districts;

3 (3) two members appointed by the governor to represent
4 taxing units, at least one of whom must represent school districts;

5 (4) two members of the senate, appointed by the
6 lieutenant governor; and

7 (5) two members of the house of representatives,
8 appointed by the speaker of the house of representatives.

9 (d) The governor, lieutenant governor, and speaker of the
10 house of representatives shall each make the appointments required
11 by Subsection (c) of this section not later than November 1, 2025.

12 (e) A task force member is not entitled to compensation for
13 service on the task force but may be reimbursed for actual and
14 necessary expenses incurred in performing task force duties. The
15 task force may accept gifts, grants, and donations to pay for those
16 expenses.

17 (f) The task force shall designate a presiding officer and a
18 secretary from among its members.

19 (g) The task force shall meet at least quarterly at the call
20 of the presiding officer.

21 (h) Notwithstanding Chapter 551, Government Code, or any
22 other law, the task force may meet by telephone conference call,
23 videoconference, or other similar telecommunication method. A
24 meeting held by telephone conference call, videoconference, or
25 other similar telecommunication method is subject to the
26 requirements of Sections 551.125(c), (d), (e), and (f), Government
27 Code.

1 (i) The task force shall evaluate:

2 (1) the effects of the study on appraisals and all
3 taxing units;

4 (2) the administrative burden the study imposes on
5 appraisal districts, the comptroller, and taxing units;

6 (3) the effectiveness of the study in achieving its
7 purpose as described by Section 403.301, Government Code;

8 (4) the viability of alternative means and methods to
9 ensure the accuracy of the determination of the value of taxable
10 property for the purpose of the equitable distribution of financial
11 aid for public education in this state; and

12 (5) the consistency and reliability of the results of
13 the study with other appraisal district studies conducted by the
14 comptroller, including:

15 (A) the ratio study under Section 5.10, Tax Code;

16 (B) the review of appraisal districts under
17 Section 5.102, Tax Code; and

18 (C) the targeted review of appraisal districts
19 under Section 403.302(k-1), Government Code.

20 (j) The task force may request relevant information from the
21 comptroller, Texas Education Agency, appraisal districts, and
22 taxing units, and the entity receiving the request shall comply
23 with the request.

24 (k) The task force shall develop recommendations for the
25 most appropriate methods by which to address issues identified with
26 the continued use of the study, which may include the elimination or
27 replacement of the study.

1 (1) Not later than November 1, 2026, the task force shall
2 prepare and submit to the governor, the lieutenant governor, the
3 speaker of the house of representatives, and each other member of
4 the legislature a written report on the use of the study and
5 recommendations developed by the task force.

6 (m) The task force is abolished and this Act expires June 1,
7 2027.

8 SECTION 2. This Act takes effect immediately if it receives
9 a vote of two-thirds of all the members elected to each house, as
10 provided by Section 39, Article III, Texas Constitution. If this
11 Act does not receive the vote necessary for immediate effect, this
12 Act takes effect September 1, 2025.