

By: Hinojosa of Nueces

S. B. No. 1605

A BILL TO BE ENTITLED

# 1 AN ACT

2 relating to the determination of the value of land that is appraised  
3 as a census of properties by the comptroller of public accounts when  
4 conducting the study of school district property values.

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

6 SECTION 1. Section 403.302, Government Code, is amended by  
7 adding Subsection (b-1) to read as follows:

8       (b-1) In conducting the study, the comptroller shall, when  
9 determining the value of land that is appraised as a census of  
10 properties in a school district, including land that is appraised  
11 on the basis of its productive capacity, ensure that appropriate  
12 adjustments are made in the study to account for adjustments made to  
13 the value, including the productivity value if applicable, of  
14 individual properties included in the census of properties  
15 resulting from protests determined under Section 41.43, Tax Code.

16 SECTION 2. The change in law made by this Act applies only  
17 to the study conducted under Section [403.302](#), Government Code, for  
18 a tax year that begins on or after January 1, 2026. The study for a  
19 tax year that begins before that date is covered by the law in  
20 effect immediately before the effective date of this Act, and the  
21 prior law is continued in effect for that purpose.

22 SECTION 3. This Act takes effect immediately if it receives  
23 a vote of two-thirds of all the members elected to each house, as  
24 provided by Section 39, Article III, Texas Constitution. If this

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- 1 Act does not receive the vote necessary for immediate effect, this
- 2 Act takes effect September 1, 2025.