

By: Zaffirini

S.B. No. 2073

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the authority of an appraisal district to purchase,  
3 finance the purchase of, or lease real property or construct or  
4 finance the construction of improvements to real property.

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

6 SECTION 1. Sections 6.051(a) and (b), Tax Code, are amended  
7 to read as follows:

8 (a) The board of directors of an appraisal district may  
9 purchase, finance the purchase of, or lease real property and may  
10 construct or finance the construction of improvements as necessary  
11 to establish and operate the appraisal office or a branch appraisal  
12 office.

13 (b) The acquisition or conveyance of real property or the  
14 construction or renovation of a building or other improvement by an  
15 appraisal district must be approved by the governing bodies of  
16 three-fourths of the taxing units entitled to vote on the  
17 appointment of board members. This subsection does not require  
18 approval by the taxing units of the financing of the acquisition of  
19 real property or the financing of the construction or renovation of  
20 a building or other improvement. The board of directors by  
21 resolution may propose a property transaction or other action for  
22 which this subsection requires approval of the taxing units. The  
23 chief appraiser shall notify the presiding officer of each  
24 governing body entitled to vote on the approval of the proposal by

1 delivering a copy of the board's resolution, together with  
2 information showing the costs of other available alternatives to  
3 the proposal. On or before the 30th day after the date the  
4 presiding officer receives notice of the proposal, the governing  
5 body of a taxing unit by resolution may approve or disapprove the  
6 proposal. If a governing body fails to act on or before that 30th  
7 day or fails to file its resolution with the chief appraiser on or  
8 before the 10th day after that 30th day, the proposal is treated as  
9 if it were approved [~~disapproved~~] by the governing body.

10 SECTION 2. Section 6.051(b), Tax Code, as amended by this  
11 Act, applies only to a proposed property transaction or other  
12 action for which a chief appraiser sends notification under that  
13 subsection on or after the effective date of this Act. A proposed  
14 property transaction or other action for which notification is sent  
15 before the effective date of this Act is governed by the law in  
16 effect on the date the notification was sent, and the former law is  
17 continued in effect for that purpose.

18 SECTION 3. This Act takes effect September 1, 2025.