

AN ACT

relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct or finance the construction of improvements to real property.

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

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

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

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

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 2073 passed the Senate on April 24, 2025, by the following vote: Yeas 26, Nays 5.

Secretary of the Senate

I hereby certify that S.B. No. 2073 passed the House on May 28, 2025, by the following vote: Yeas 93, Nays 49, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor