

By: Zaffirini

S.B. No. 2073

A BILL TO BE ENTITLED

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, 2023.