

1-1 By: Zaffirini S.B. No. 2073
1-2 (In the Senate - Filed March 7, 2025; March 24, 2025, read
1-3 first time and referred to Committee on Local Government;
1-4 April 16, 2025, reported favorably by the following vote: Yeas 7,
1-5 Nays 0; April 16, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Middleton	X		
1-10	Cook	X		
1-11	Gutierrez	X		
1-12	Nichols	X		
1-13	Paxton	X		
1-14	West	X		

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the authority of an appraisal district to purchase,
1-18 finance the purchase of, or lease real property or construct or
1-19 finance the construction of improvements to real property.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Sections 6.051(a) and (b), Tax Code, are amended
1-22 to read as follows:

1-23 (a) The board of directors of an appraisal district may
1-24 purchase, finance the purchase of, or lease real property and may
1-25 construct or finance the construction of improvements as necessary
1-26 to establish and operate the appraisal office or a branch appraisal
1-27 office.

1-28 (b) The acquisition or conveyance of real property or the
1-29 construction or renovation of a building or other improvement by an
1-30 appraisal district must be approved by the governing bodies of
1-31 three-fourths of the taxing units entitled to vote on the
1-32 appointment of board members. This subsection does not require
1-33 approval by the taxing units of the financing of the acquisition of
1-34 real property or the financing of the construction or renovation of
1-35 a building or other improvement. The board of directors by
1-36 resolution may propose a property transaction or other action for
1-37 which this subsection requires approval of the taxing units. The
1-38 chief appraiser shall notify the presiding officer of each
1-39 governing body entitled to vote on the approval of the proposal by
1-40 delivering a copy of the board's resolution, together with
1-41 information showing the costs of other available alternatives to
1-42 the proposal. On or before the 30th day after the date the
1-43 presiding officer receives notice of the proposal, the governing
1-44 body of a taxing unit by resolution may approve or disapprove the
1-45 proposal. If a governing body fails to act on or before that 30th
1-46 day or fails to file its resolution with the chief appraiser on or
1-47 before the 10th day after that 30th day, the proposal is treated as
1-48 if it were approved ~~disapproved~~ by the governing body.

1-49 SECTION 2. Section 6.051(b), Tax Code, as amended by this
1-50 Act, applies only to a proposed property transaction or other
1-51 action for which a chief appraiser sends notification under that
1-52 subsection on or after the effective date of this Act. A proposed
1-53 property transaction or other action for which notification is sent
1-54 before the effective date of this Act is governed by the law in
1-55 effect on the date the notification was sent, and the former law is
1-56 continued in effect for that purpose.

1-57 SECTION 3. This Act takes effect September 1, 2025.

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