

By: Bettencourt

S.B. No. 2538

A BILL TO BE ENTITLED

AN ACT

relating to the plan required to be adopted by the board of directors of an appraisal district for periodically conducting certain reappraisal activities.

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

SECTION 1. Section 25.18(a), Tax Code, is amended to read as follows:

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i). The plan may not include a standard or timeline that is inconsistent with or not authorized by this code.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2025.