

SENATE AMENDMENTS
2nd Printing

By: Martinez Fischer, Meyer, Turner, H.B. No. 4236
Capriglione, Noble

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the creation of a task force to evaluate the school
3 district property value study conducted by the comptroller of
4 public accounts.

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

6 SECTION 1. (a) In this Act:

7 (1) "Comptroller" means the comptroller of public
8 accounts.

9 (2) "Study" means the school district property value
10 study conducted by the comptroller under Section 403.302,
11 Government Code.

12 (3) "Task force" means the school district property
13 value study task force established by this Act.

14 (4) "Taxing unit" has the meaning assigned by Section
15 1.04, Tax Code.

16 (b) The task force is established to:

17 (1) examine the use and effect of the study; and

18 (2) develop recommendations on the elimination or
19 replacement of the study and alternative methods by which the
20 purpose of the study may be accomplished.

21 (c) The task force is composed of nine members appointed as
22 follows:

23 (1) two members appointed by the governor to represent
24 the interests of taxpayers;

1 (2) one member appointed by the governor to represent
2 appraisal districts;

3 (3) two members appointed by the governor to represent
4 taxing units, at least one of whom must represent school districts;

5 (4) two members of the senate, appointed by the
6 lieutenant governor; and

7 (5) two members of the house of representatives,
8 appointed by the speaker of the house of representatives.

9 (d) The governor, lieutenant governor, and speaker of the
10 house of representatives shall each make the appointments required
11 by Subsection (c) of this section not later than November 1, 2025.

12 (e) A task force member is not entitled to compensation for
13 service on the task force but may be reimbursed for actual and
14 necessary expenses incurred in performing task force duties. The
15 task force may accept gifts, grants, and donations to pay for those
16 expenses.

17 (f) The task force shall designate a presiding officer and a
18 secretary from among its members.

19 (g) The task force shall meet at least quarterly at the call
20 of the presiding officer.

21 (h) Notwithstanding Chapter 551, Government Code, or any
22 other law, the task force may meet by telephone conference call,
23 videoconference, or other similar telecommunication method. A
24 meeting held by telephone conference call, videoconference, or
25 other similar telecommunication method is subject to the
26 requirements of Sections 551.125(c), (d), (e), and (f), Government
27 Code.

(i) The task force shall evaluate:

(1) the effects of the study on appraisals and all taxing units;

(2) the administrative burden the study imposes on appraisal districts, the comptroller, and taxing units;

(3) the effectiveness of the study in achieving its purpose as described by Section 403.301, Government Code;

(4) the viability of alternative means and methods to ensure the accuracy of the determination of the value of taxable property for the purpose of the equitable distribution of financial aid for public education in this state; and

(5) the consistency and reliability of the results of the study with other appraisal district studies conducted by the comptroller, including:

(A) the ratio study under Section 5.10, Tax Code;

(B) the review of appraisal districts under Section 5.102, Tax Code; and

(C) the targeted review of appraisal districts under Section 403.302(k-1), Government Code.

(j) The task force may request relevant information from the comptroller, Texas Education Agency, appraisal districts, and taxing units, and the entity receiving the request shall comply with the request.

(k) The task force shall develop recommendations for the most appropriate methods by which to address issues identified with the continued use of the study, which may include the elimination or replacement of the study.

1 (1) Not later than November 1, 2026, the task force shall
2 prepare and submit to the governor, the lieutenant governor, the
3 speaker of the house of representatives, and each other member of
4 the legislature a written report on the use of the study and
5 recommendations developed by the task force.

6 (m) The task force is abolished and this Act expires June 1,
7 2027.

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

ADOPTED

MAY 28 2025

Latey Law
Secretary of the Senate

By: Pattencourt

H.B. No. 4236

Substitute the following for H.B. No. 4236:

By: [Signature]

C.S. H.B. No. 4236

A BILL TO BE ENTITLED

AN ACT

relating to the creation of a study group to evaluate the school district property value study conducted by the comptroller of public accounts.

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

SECTION 1. (a) In this Act:

(1) "Comptroller" means the comptroller of public accounts.

(2) "Study" means the school district property value study conducted by the comptroller under Section 403.302, Government Code.

(3) "Study group" means the school district property value study group established by this Act.

(4) "Taxing unit" has the meaning assigned by Section 1.04, Tax Code.

(b) The purpose of the study group is to hold a single public meeting to:

(1) examine the use and effect of the study in the annual distribution of state financial aid for public education; and

(2) develop recommendations on alternative methods for verifying that valuations of complex properties are determined appropriately and included in the study.

(c) The study group is composed of six members appointed as

1 follows:

2 (1) three members of the senate, including one
3 vice-chair of a standing substantive committee of the senate,
4 appointed by the lieutenant governor; and

5 (2) three members of the house of representatives,
6 including one vice-chair of a standing substantive committee of the
7 house of representatives, appointed by the speaker of the house of
8 representatives.

9 (d) The study group may request relevant information from
10 the comptroller, Texas Education Agency, appraisal districts, and
11 taxing units, and the entity receiving the request shall comply
12 with the request.

13 (e) The study group shall examine the use and effect of the
14 study in the annual distribution of state financial aid for public
15 education and develop recommendations on alternative methods for
16 verifying that valuations of complex properties are determined
17 appropriately and included in the study.

18 (f) Not later than December 1, 2026, the study group shall
19 prepare and submit to the governor, the lieutenant governor, and
20 the speaker of the house of representatives and electronically
21 provide each other member of the legislature a report on the use and
22 effect of the study and the recommendations developed by the study
23 group.

24 (g) The study group is abolished and this Act expires
25 January 1, 2027.

26 SECTION 2. This Act takes effect immediately if it receives
27 a vote of two-thirds of all the members elected to each house, as

1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2025.

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 29, 2025

TO: Honorable Dustin Burrows, Speaker of the House, House of Representatives

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4236 by Martinez Fischer (Relating to the creation of a study group to evaluate the school district property value study conducted by the comptroller of public accounts.), **As Passed 2nd House**

No significant fiscal implication to the State is anticipated.

The bill would create a school district property value study group to examine the use and effect of the school district property value study conducted by the Comptroller on the annual distribution of state financial aid for public education and develop recommendations on alternative methods for verifying that valuations of complex properties are determined appropriately and included in the study.

The study group would hold one public meeting and submit a written report and recommendations to the Governor, Lieutenant Governor, the Speaker of the House, and each member of the legislature by December 1, 2026. The study group would be abolished January 1, 2027.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, SD, NC, BRI, KK

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 24, 2025

TO: Honorable Brandon Creighton, Chair, Senate Committee on Education K-16

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4236 by Martinez Fischer (relating to the creation of a study group to evaluate the school district property value study conducted by the comptroller of public accounts.), **Committee Report 2nd House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would create a school district property value study group to examine the use and effect of the school district property value study conducted by the Comptroller on the annual distribution of state financial aid for public education and develop recommendations on alternative methods for verifying that valuations of complex properties are determined appropriately and included in the study.

The study group would hold one public meeting and submit a written report and recommendations to the Governor, Lieutenant Governor, the Speaker of the House, and each member of the legislature by December 1, 2026. The study group would be abolished January 1, 2027.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, NC, SD, BRI, KK

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 22, 2025

TO: Honorable Brandon Creighton, Chair, Senate Committee on Education K-16

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4236 by Martinez Fischer (Relating to the creation of a task force to evaluate the school district property value study conducted by the comptroller of public accounts.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would create a school district property value study task force to examine the school district property value study conducted by the Comptroller and develop recommendations on the elimination of the school district property value study and alternative methods by which the state may ensure the equitable statewide distribution of local property tax effort and state funding to public education.

The task force would meet at least once each calendar quarter and submit a written report and recommendations to the Governor, Lieutenant Governor, the Speaker of the House, and each member of the legislature by November 1, 2026. The Task Force would be abolished June 1, 2027.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, NC, KK, BRI, SD

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 11, 2025

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4236 by Martinez Fischer (relating to the creation of a task force to evaluate the school district property value study conducted by the comptroller of public accounts.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would create a school district property value study task force to examine the school district property value study conducted by the Comptroller and develop recommendations on the elimination of the school district property value study and alternative methods by which the state may ensure the equitable statewide distribution of local property tax effort and state funding to public education.

The task force would meet at least once each calendar quarter and submit a written report and recommendations to the Governor, Lieutenant Governor, the Speaker of the House, and each member of the legislature by November 1, 2026. The Task Force would be abolished June 1, 2027.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, BRI, SD

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 4, 2025

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4236 by Martinez Fischer (Relating to the establishment of the property value study task force.),
As Introduced

No significant fiscal implication to the State is anticipated.

The bill would create a school district property value study task force to examine the school district property value study conducted by the Comptroller and develop recommendations on the elimination of the school district property value study and alternative methods by which the state may ensure the equitable statewide distribution of local property tax effort and state funding to public education.

The task force would meet at least once each calendar quarter and submit a written report and recommendations to the Governor, Lieutenant Governor, the Speaker of the House, and each member of the legislature by November 1, 2026. The Task Force would be abolished June 1, 2027.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI