

House Bill 4236
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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) "Task force" means the school district property value study task force established by this Act.
- (4) "Taxing unit" has the meaning assigned by Section 1.04, Tax Code.
- (b) The task force is established to:

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

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

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

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

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

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

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

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

SENATE VERSION (CS)

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 follows:

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

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

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

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

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

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

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

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- 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.
- (l) Not later than November 1, 2026, the task force shall prepare and submit to the governor, the lieutenant governor, the speaker of the house of representatives, and each other member of the legislature a written report on the use of the study and recommendations developed by the task force.
- (m) The task force is abolished and this Act expires June 1, 2027.

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.

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- (d) The study group 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.
- (e) The study group shall examine the use and effect of the study in 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.
- (f) Not later than December 1, 2026, the study group shall prepare and submit to the governor, the lieutenant governor, and the speaker of the house of representatives and electronically provide each other member of the legislature a report on the use and effect of the study and the recommendations developed by the study group.
- (g) The study group is abolished and this Act expires January 1, 2027.

SECTION 2. Same as House version.

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