By: Breaux H.B. No. 1171

A BILL TO BE ENTITLED

AN ACT

relating to the deadline for requesting an audit of the findings of 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. Section 403.302(h), Government Code, is amended to read as follows:

(h) On request of the commissioner of education or a school district, the comptroller may audit the total taxable value of property in a school district and may revise the study findings. The request for audit is limited to corrections and changes in a school district's appraisal roll that occurred after preliminary certification of the study findings by the comptroller. Except as otherwise provided by this subsection, the request for audit must be filed with the comptroller not later than the fifth [~~third~~] anniversary of the date of the final certification of the study findings. The request for audit may be filed not later than the first anniversary of the date the chief appraiser certifies a change to the appraisal roll if the chief appraiser corrects the appraisal roll under Section 25.25 or 42.41, Tax Code, and the change results in a material reduction in the total taxable value of property in the school district. The comptroller shall certify the findings of the audit to the commissioner of education.

SECTION 2. The change in law made by this Act applies only

to study findings for which the final certification occurs on or after the effective date of this Act. Study findings for which the final certification occurred before the effective date of this Act are governed by the law in effect on the date of the certification, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect September 1, 2027.