

## **BILL ANALYSIS**

H.B. 3384  
By: Shine  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that Hurricane Harvey damaged several appraisal district buildings, significantly impacting the appraisal districts' resources. H.B. 3384 seeks to address this issue by authorizing the comptroller of public accounts to provide for a limited-scope review of an appraisal district in a county in an area declared to be a disaster area for the tax year that the disaster occurred.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 3384 amends the Tax Code to authorize the comptroller of public accounts to conduct a limited-scope review of an appraisal district in place of the comptroller's more comprehensive review if the district is established in a county located wholly or partly in an area declared by the governor to be a disaster area during the tax year in which the review is required, the district's chief appraiser requests that the review be a limited-scope review, and the comptroller determines that one of the following circumstances exists and was caused by the disaster:

- a building used by the district to conduct business is destroyed or is inaccessible or damaged to the extent that it is unusable for at least 30 days;
- the district's records or computer system are destroyed or are unusable for at least 30 days; or
- the district, due to extraordinary circumstances, does not have the resources to undergo a review unless the review is limited in scope.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.