

BILL ANALYSIS

H.B. 2403
By: Krause
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are concerns about the rapid increase in property taxes in recent years in certain areas of Texas and the role that the lack of transparency in the appraisal process plays in increased tax bills. It has been suggested that increasing transparency in the election of county appraisal district boards of directors could help address this issue. H.B. 2403 seeks to modify election procedures for the board of directors of appraisal districts located in certain more populous counties by requiring votes by taxing units to be decided in open meetings with specific time constraints.

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. 2403 amends the Tax Code to require the governing body of each taxing unit entitled to cast at least five percent of the total votes for selecting the members of the board of directors of an appraisal district established in a county with a population of 120,000 or more to determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the governing body's presiding officer. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted. These provisions apply only to the selection of members who are appointed for a term that begins on or after January 1, 2022.

EFFECTIVE DATE

September 1, 2021.