

**SUBJECT:** Conducting limited-scope reviews of appraisal districts in disaster areas

**COMMITTEE:** Ways and Means — favorable, without amendment

**VOTE:** 8 ayes — Burrows, Guillen, Murphy, Noble, E. Rodriguez, Sanford, Shaheen, Wray

0 nays

3 absent — Bohac, Cole, Martinez Fischer

**WITNESSES:** For — Marya Crigler, Texas Association of Appraisal Districts;  
(*Registered, but did not testify*: Christopher Young, Linebarger Goggan Blair and Sampson, LLP)

Against — None

On — (*Registered, but did not testify*: Korry Castillo, Comptroller of Public Accounts)

**BACKGROUND:** Tax Code sec. 5.102 requires the comptroller at least once every two years to review the governance of each appraisal district, the taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each district to determine compliance with generally accepted standards, procedures, and methodology.

Some have noted that Hurricane Harvey damaged several appraisal district buildings and impacted resources, which could affect their statutorily required reviews.

**DIGEST:** HB 3384 would allow the comptroller to conduct a limited-scope review in place of the review required under Tax Code sec. 5.102 if the appraisal district was established in a county located wholly or partly in a declared disaster area during the tax year in which the review was required and the chief appraiser requested that the review conducted be limited in scope.

The comptroller also would have to determine that one of the following circumstances existed and was caused by the disaster:

- a building used by the appraisal district to conduct business was destroyed, inaccessible, or damaged to the extent that it was unusable for at least 30 days;
- the appraisal district's records or computer systems were destroyed or unusable for at least 30 days; or
- the appraisal district did not have the resources to undergo a review unless it was limited in scope.

The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2019.