

Shine

Amendment

861951

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SB 1772



861951

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HOUSE OF REPRESENTATIVES

BURROUS

SHINE

FLOOR AMENDMENT NO. _____

BY: _____

1 Amend S.B. No. 1772 (house committee report) as follows:

2 (1) Add the following appropriately numbered SECTION to the
3 bill:

4 SECTION ____ . Section 5.102, Tax Code, is amended by
5 amending Subsection (a) and adding Subsections (a-1) and (a-2) to
6 read as follows:

7 (a) At least once every two years, the comptroller shall
8 review the governance of each appraisal district, the taxpayer
9 assistance provided by each appraisal district, and the operating
10 and appraisal standards, procedures, and methodology used by each
11 appraisal district, to determine compliance with generally
12 accepted standards, procedures, and methodology.

13 (a-1) The comptroller may conduct a limited-scope review in
14 place of the review required by Subsection (a) if:

15 (1) the appraisal district is established in a county
16 located wholly or partly in an area declared by the governor to be a
17 disaster area during the tax year in which the review is required;

18 (2) the chief appraiser of the appraisal district
19 requests that the review conducted be a limited-scope review; and

20 (3) the comptroller determines that one of the
21 following circumstances exists and was caused by the disaster:

22 (A) a building used by the appraisal district to
23 conduct business is destroyed or is inaccessible or damaged to the
24 extent that it is unusable for at least 30 days;

25 (B) the appraisal district's records are
26 destroyed or are unusable for at least 30 days;

27 (C) the appraisal district's computer system is
28 destroyed or is unusable for at least 30 days; or

29 (D) due to extraordinary circumstances, the

1 appraisal district does not have the resources to undergo a review
2 under this section unless the review is limited in scope.

3 (a-2) After consultation with the advisory committee
4 created under Section 403.302, Government Code, the comptroller by
5 rule may establish procedures and standards for conducting and
6 scoring a ~~[the]~~ review under this section.

7 (2) On page 1, line 13, strike "or".

8 (3) On page 1, line 14, immediately following the underlined
9 semicolon, add the following:

10 or

11 (C) a manufactured home as that term is defined
12 by Section 1201.003, Occupations Code, that is used as a dwelling,
13 regardless of whether the owner of the manufactured home elects to
14 treat the manufactured home as real property under Section
15 1201.2055, Occupations Code;

16 (4) On page 2, lines 2 and 3, strike "in an amount determined
17 under Subsection (e)" and substitute "if the exemption is adopted
18 by the governing body of the taxing unit in the manner provided by
19 law for official action by the body".

20 (5) On page 2, between lines 3 and 4, insert the following:

21 (c) An exemption adopted by the governing body of a taxing
22 unit under this section must:

23 (1) specify the disaster to which the exemption
24 pertains; and

25 (2) be adopted not later than the 60th day after the
26 date the governor first declares territory in the taxing unit to be
27 a disaster area as a result of the disaster.

28 (d) A taxing unit the governing body of which adopts an
29 exemption under this section shall, not later than the seventh day
30 after the date the governing body adopts the exemption, notify the
31 chief appraiser of each appraisal district in which the taxing unit

1 participates, the assessor for the taxing unit, and the comptroller
2 of the adoption of the exemption.

3 (6) On page 2, line 4, strike "(c)" and substitute "(e)".

4 (7) On page 2, line 10, strike "Subsection (d)" and
5 substitute "Subsection (f)".

6 (8) On page 2, line 15, strike "(d)" and substitute "(f)".

7 (9) On page 2, line 23, between "Subsection (a)(1)(B)" and
8 the underlined comma, insert "or (C)".

9 (10) On page 3, line 3, between "Subsection (a)(1)(B)" and
10 the underlined comma, insert "or (C)".

11 (11) On page 3, line 11, strike "(e)" and substitute "(g)".

12 (12) On page 3, line 11, strike "Subsection (f)" and
13 substitute "Subsection (h)".

14 (13) On page 3, line 23, strike "(f)" and substitute "(h)".

15 (14) On page 3, line 26, strike "Subsection (e)" and
16 substitute "Subsection (g)".

17 (15) On page 4, line 5, strike "(g)" and substitute "(i)".

18 (16) On page 4, line 19, strike "(h)" and substitute "(j)".

19 (17) On page 5, strike lines 21-25 and substitute the
20 following:

21 (s) A person who qualifies for an exemption under Section
22 11.35 must apply for the exemption not later than the 45th day after
23 the date the governing body of the taxing unit adopts the exemption,
24 provided that the chief appraiser may extend the deadline for good
25 cause shown.

26 (18) Strike SECTION 12 of the bill (page 12, lines 8-14) and
27 substitute the following appropriately numbered SECTION:

28 SECTION _____. (a) Except as provided by Subsection (b) of
29 this section, this Act takes effect January 1, 2020, but only if the
30 constitutional amendment proposed by the 86th Legislature, Regular
31 Session, 2019, authorizing the legislature to provide for a

1 temporary local option exemption from ad valorem taxation of a
2 portion of the appraised value of certain property damaged by a
3 disaster is approved by the voters. If that amendment is not
4 approved by the voters, this Act has no effect.

5 (b) Section 5.102, Tax Code, as amended by this Act, takes
6 effect immediately if this Act receives a vote of two-thirds of all
7 the members elected to each house, as provided by Section 39,
8 Article III, Texas Constitution. If this Act does not receive the
9 vote necessary for immediate effect, Section 5.102, Tax Code, as
10 amended by this Act, takes effect September 1, 2019.

11 (19) Renumber the SECTIONS of the bill accordingly.