

BILL ANALYSIS

Senate Research Center
76R6479 SMH-D

S.B. 869
By: Cain
Finance
4/8/1999
As Filed

DIGEST

Currently, the Government Code is silent on the treatment of property appraised by more than one appraisal district in the determination of school district property values, for the purposes of the comptroller of public accounts' property value study. This bill would provide for the treatment of property appraised by more than one appraisal district in the determination of school district property values, for the purposes of the comptroller of public accounts' property value study.

PURPOSE

As proposed, S.B. 869 provides for the treatment of property appraised by more than one appraisal district in the determination of school district property values, for the purposes of the comptroller of public accounts' property value study.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 403.302, Government Code, by adding Subsection (h), as follows:

(h) Provides that for the purposes of Subsection (c), the market value of property as determined by the appraisal district that appraises property for the school district is the market value of the property as entered on the appraisal roll of that appraisal district under Section 6.025, Tax Code, if the property is appraised by more than one appraisal district.

SECTION 2. Effective date: September 1, 1999.

SECTION 3. Emergency clause.