

BILL ANALYSIS

Senate Research Center
79R8895 JD-F

S.B. 1334
By: Madla
Finance
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As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

School districts may lose some state aid resulting from the Comptroller of Public Accounts' (comptroller) assignment of state values due to circumstances beyond the control of the school districts. Under current law, school districts in sparsely populated rural counties are not eligible for protection from their state aid losses. As proposed, S.B. 1334 protects school districts in sparsely populated rural counties from state aid losses resulting from being assigned state values by the comptroller in circumstances where the underlying problems with their central appraisal districts are beyond the control of the school districts.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 403.3011, Government Code, by adding Subdivision (a-1) to define "assisted school district."

SECTION 2. Amends Section 403.302(1), Government Code, to provide that if after conducting the annual study for the year 2003 or a subsequent year the comptroller determines that a school district is an eligible school district or an assisted school district, for that year and the following year the taxable value for the school district is the district's local value. Requires the comptroller, not later than the first anniversary of the date of the determination that a school district is an eligible school district or an assisted school district, to complete an appraisal standards review as provided by 5.102 (Review of Appraisal Standards), Tax Code, of each appraisal district that appraises property for the school district.

SECTION 3. Amends Section 5.102(a), Tax Code, to make a conforming change.

SECTION 4. Effective date: upon passage or September 1, 2005.