

## **BILL ANALYSIS**

Senate Research Center  
86R8495 SMT-D

H.B. 3384  
By: Shine (Bettencourt)  
Property Tax  
5/14/2019  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.B. 3384 amends current law relating to the authority of the comptroller to conduct a limited scope review of an appraisal district located in an area declared by the governor to be a disaster area.

### **RULEMAKING AUTHORITY**

Rulemaking authority previously granted to the comptroller of public accounts of the State of Texas is modified in SECTION 1 (Section 5.102, Tax Code) of this bill.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 5.102, Tax Code, by amending Subsection (a) and adding Subsections (a-1) and (a-2), as follows:

(a) Requires the comptroller of public accounts of the State of Texas (comptroller), at least once every two years, to review the governance of each appraisal district, the taxpayer assistance provided by each appraisal district, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology.

(a-1) Authorizes the comptroller to conduct a limited-scope review in place of the review required by Subsection (a) if:

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

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

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

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

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

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

(D) due to extraordinary circumstances, the appraisal district does not have the resources to undergo a review under this section unless the review is limited in scope.

(a-2) Creates this subsection from existing text and makes nonsubstantive changes. Authorizes the comptroller by rule, after consultation with the advisory committee created under Section 403.302 (Determination of School District Property Values), Government Code, to establish procedures and standards for conducting and scoring a review under this section.

SECTION 2. Effective date: upon passage or September 1, 2019.