

1-1 By: Shine (Senate Sponsor - Bettencourt) H.B. No. 3384
1-2 (In the Senate - Received from the House May 9, 2019;
1-3 May 13, 2019, read first time and referred to Committee on Property
1-4 Tax; May 21, 2019, reported favorably by the following vote:
1-5 Yeas 5, Nays 0; May 21, 2019, sent to printer.)

1-6	COMMITTEE VOTE				
1-7		Yea	Nay	Absent	PNV
1-8	Bettencourt	X			
1-9	Paxton	X			
1-10	Creighton	X			
1-11	Hancock	X			
1-12	Hinojosa	X			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the authority of the comptroller to conduct a
1-16 limited-scope review of an appraisal district located in an area
1-17 declared by the governor to be a disaster area.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 5.102, Tax Code, is amended by amending
1-20 Subsection (a) and adding Subsections (a-1) and (a-2) to read as
1-21 follows:

1-22 (a) At least once every two years, the comptroller shall
1-23 review the governance of each appraisal district, the taxpayer
1-24 assistance provided by each appraisal district, and the operating
1-25 and appraisal standards, procedures, and methodology used by each
1-26 appraisal district, to determine compliance with generally
1-27 accepted standards, procedures, and methodology.

1-28 (a-1) The comptroller may conduct a limited-scope review in
1-29 place of the review required by Subsection (a) if:

1-30 (1) the appraisal district is established in a county
1-31 located wholly or partly in an area declared by the governor to be a
1-32 disaster area during the tax year in which the review is required;

1-33 (2) the chief appraiser of the appraisal district
1-34 requests that the review conducted be a limited-scope review; and

1-35 (3) the comptroller determines that one of the
1-36 following circumstances exists and was caused by the disaster:

1-37 (A) a building used by the appraisal district to
1-38 conduct business is destroyed or is inaccessible or damaged to the
1-39 extent that it is unusable for at least 30 days;

1-40 (B) the appraisal district's records are
1-41 destroyed or are unusable for at least 30 days;

1-42 (C) the appraisal district's computer system is
1-43 destroyed or is unusable for at least 30 days; or

1-44 (D) due to extraordinary circumstances, the
1-45 appraisal district does not have the resources to undergo a review
1-46 under this section unless the review is limited in scope.

1-47 (a-2) After consultation with the advisory committee
1-48 created under Section 403.302, Government Code, the comptroller by
1-49 rule may establish procedures and standards for conducting and
1-50 scoring a [the] review under this section.

1-51 SECTION 2. This Act takes effect immediately if it receives
1-52 a vote of two-thirds of all the members elected to each house, as
1-53 provided by Section 39, Article III, Texas Constitution. If this
1-54 Act does not receive the vote necessary for immediate effect, this
1-55 Act takes effect September 1, 2019.

1-56 * * * * *