

BILL ANALYSIS

Senate Research Center
76R10506 SMH-F

C.S.S.B. 869
By: Cain
Finance
4/18/1999
Committee Report (Substituted)

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, C.S.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 if the appraised value of property as entered on the appraisal records of the appraisal district that appraises property for the school district is the value calculated under Section 6.025(e), Tax Code, that value is considered for purposes of this section to be, as applicable, the market value or productivity value of the property determined by the appraisal district.

SECTION 2. Effective date: September 1, 1999.

SECTION 3. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 403.302, Government Code, to delete the proposed Subsection (h), and add a new Subsection (h), to provide that if the appraised value of property as entered on the appraisal records of the appraisal district that appraises property for the school district is the value calculated under Section 6.025(e), Tax Code, that value is considered for purposes of this section to be, as applicable, the market value or productivity value of the property determined by the appraisal district.