

By: Bumgarner

H.B. No. 5229

A BILL TO BE ENTITLED

AN ACT

relating to the administration and enforcement by the Office of the Comptroller for Public Accounts against an appraisal district for a failure by a district to undertake corrective actions ordered by the Comptroller after review of the district's methods, appraisal standards and procedures.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 5.102, Tax Code, is amended by amending Subsections (d) and (e) and adding Subsection (f) to read as follows:

(d) If the appraisal district fails to comply with the recommendations in the report and the comptroller finds that the board of directors of the appraisal district failed to take remedial action reasonably designed to ensure substantial compliance with each recommendation in the report before the first anniversary of the date the report was issued, the comptroller ~~[shall notify the Texas Department of Licensing and Regulation, or a successor to the department, which]~~ shall take action necessary to ensure that the recommendations in the report are implemented as soon as practicable.

(e) Before February 1 of the year following the year in which the comptroller ~~[Texas Department of Licensing and Regulation, or its successor,]~~ takes action under Subsection (d), the comptroller ~~[and with the assistance of the comptroller, the~~

1 ~~department~~] shall determine whether the recommendations in the most
2 recent report have been substantially implemented. The comptroller
3 ~~[executive director of the department]~~ shall notify the chief
4 appraiser and the board of directors of the appraisal district in
5 writing of the comptroller's ~~[department's]~~ determination.

6 (f) If the comptroller determines the appraisal district
7 has failed to substantially implement the recommendations of the
8 report as indicated in subsection (d), the comptroller shall notify
9 and refer the case to the Texas Department of Licensing and
10 Regulation to take all reasonable and necessary remedial action,
11 including the imposition of administrative penalties and/or
12 sanctions under Occupations Code, Chapters 51 and 1151, against the
13 chief appraiser for the noncompliant appraisal district. The
14 comptroller shall provide all necessary support and resources to
15 support any enforcement action taken by the Texas Department of
16 Licensing and Regulation under this section.

17 SECTION 2. Section 1151.204(c)(1), Occupations Code is
18 repealed.

19 SECTION 3. This Act takes effect on September 1, 2025.