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A Quick Look at HB 4236: Plans to Evaluate the SDPVS



When Experience, Reputation, and Performance Matter

HB4236

- Also Known As TTARA'S BILL
- Texas Taxpayers and Research Association (TTARA) Texas Taxpayers and Research Association (TTARA)
- Authored by Rep. Trey Martinez Fischer and co-authored by Reps. Morgan Meyer, Chris Turner, Giovanni Capriglione, and Candy Noble
- Would create a Property Value Study Task Force to look into the effects of, administrative burdens from, and alternatives to the Property Value Study, which the state conducts every two years.



ORIGINAL LANGUAGE IN BILL

- “Task Force” means the property value study task force.
- The task force is established to examine the use and impacts of the property value study conducted by the comptroller of public accounts under Section 403.302, Government Code, and to develop recommendations on the elimination of the property value study and alternative methods by which the goals of the property value study may be accomplished.



ORIGINAL LANGUAGE IN BILL

- The task force is composed **of nine members** appointed as follows:
 - **(1) Two members appointed** by the governor to represent **the interests of taxpayers;**
 - **(2) One member appointed** by the governor to represent **appraisal districts;**
 - **(3) Two members appointed** by the governor to represent **local taxing units;**
 - **(4) Two members of the senate,** appointed by the lieutenant governor; and
 - **(5) Two members of the house of representatives,** appointed by the speaker of the house of representatives.



ORIGINAL LANGUAGE IN BILL

A task force member is **not entitled to compensation for service on the task force** but is entitled to reimbursement for actual and necessary expenses incurred in performing task force duties. **The task force may accept gifts, grants, and donations to pay for those expenses.**



TASK FORCE SHALL EXAMINE



- (1)** The **effects** of the property value study on appraisals and all taxing units;
 - (2)** The **administrative burden** the property value study imposes on appraisal districts, the comptroller of public accounts, and local taxing units;
 - (3)** The **effectiveness** of the property value study in achieving its purpose as defined in Section 403.301, Government Code
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TASK FORCE SHALL EXAMINE

- (4) The viability of **alternative means and methods** to ensure the **accuracy** of the determination of the value of taxable property for the purpose of the equitable distribution of financial aid for public education in this state; and
 - (5) The **correlation of results** between the property value study and other appraisal district studies conducted by the comptroller of public accounts including the appraisal district ratio study, methods and assistance program, and targeted appraisal review program.
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TASK FORCE MAY REQUEST

- The relevant information from the comptroller of public accounts, appointed by the speaker of the house of representatives.

The Goal

- To create a fairer property tax system by ensuring equitable application of the market value standard across categories of property.



Some Background Of The Property Value Study:

- Estimates the taxable property value in a school district. The state uses those values to make sure districts have roughly the same amount of money to spend per student, no matter the total property wealth in any district.
- However, there are growing concerns that market value standards aren't being consistently applied. More than that, a school district can lose state funding if appraised values in the district (determined by local appraisers) are too far out-of-line with the Comptroller's assessment.
- HB 4236 would help the state address these issues, and TTARA strongly supports it.



WEBSITE SCREENGAB



Support CSHB 4236 by Martinez Fischer

Joint Authors: Meyer, Turner, Capriglione, and Noble

Relating to the creation of a task force to evaluate the school district property value study conducted by the comptroller of public accounts.

TEXAS TAXPAYERS
TTARA
AND RESEARCH ASSOCIATION

Members of the 89th Legislature,

Texas Taxpayers and Research Association (TTARA) fully supports CSHB 4236, beginning a much-needed conversation about

'On this page' sidebar menu with options: Posts, Jobs, and More posts.

Profile header for Texas Taxpayers and Research Association (TTARA) with 2,773 followers and a post timestamp of 4mo • Edited.

TTARA was at the State Capitol today, testifying on an important-but-obscure issue that has big implications for Texas taxpayers.

For decades, Texas has used a Property Value Study to check the work of local appraisal districts. The study was vital 40 years ago, when a home's value could be radically different from its market value, but it's become less important as appraisal districts have grown more professional and technology has increased the accuracy of appraisals.

Yet the study persists, and it can strip school districts of needed funding due to valuations that the districts themselves have no control over.

That's why Carl Walker, TTARA's senior property tax analyst, attended today's House Ways & Means Committee hearing to speak in favor of HB 4236 by Rep. Trey Martinez Fischer. The bill would create a task force to evaluate and potentially replace the Property Value Study with a fairer, more effective, more efficient way to review for equitable appraisals across categories of property. About two dozen other people and groups also weighed in supporting the bill, with no one opposed.

Click here to learn more about the legislation: https://lnkd.in/gzwjxj3n

Hashtags: #TxLeg #PropertyTaxes #Appraisals #ValueStudy

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HOW BILL ENDED UP



"Study group" means the school district property value study group established by this Act.

The purpose of the study group **is to hold a single public meeting to:**





HOW BILL ENDED UP

The study group is composed of **six members appointed as follows:**

- (1) Three members of the senate, including on vice-chair of a standing substantive committee of the senate, appointed by the lieutenant governor; and**
 - (2) Three members of the house of representatives, including one vice-chair of a standing substantive committee of the house of representatives, appointed by the speaker of the house of representatives.**
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HOW BILL ENDED UP

(3) Examine the use and effect of the study in the annual distribution of state financial aid for public education; and

(4) develop recommendations on alternative methods for verifying that valuations of complex properties are determined appropriately and included in the study.

HOW BILL ENDED UP

- The study group may request relevant information from the comptroller, Texas Education Agency, appraisal districts, and taxing units, and the entity receiving the request shall comply with the request.
- The study group shall **develop recommendations on alternative methods for verifying that valuations of complex properties are determined appropriately and included in the study.**

THANK YOU

FOR YOUR ATTENTION

