

CHAPTER 55

S.B. No. 312

AN ACT

relating to the ownership and conveyance by an appraisal district of interests in property and to the location of an appraisal district office.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subsection (a), Section 6.05, Tax Code, is amended to read as follows:

(a) Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office. *The appraisal office must be located in the county for which the district is established. An appraisal district may establish branch appraisal offices outside the county for which the district is established.*

SECTION 2. Subchapter A, Chapter 6, Tax Code, as amended, is amended by adding Section 6.051 to read as follows:

Sec. 6.051. OWNERSHIP OR LEASE OF REAL PROPERTY. (a) The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.

(c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amend-

ment to the annual budget made as provided by Subsection (c) of Section 6.06 of this code.

(d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.

SECTION 3. This Act takes effect on January 1, 1988.

SECTION 4. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the Senate on February 26, 1987, by the following vote: Yeas 30, Nays 0.

Passed the House on April 23, 1987, by a non-record vote.

Approved May 6, 1987.

Effective January 1, 1988.