

Property Tax Legislation for the 86th Legislative Session

By Sands Stiefer

This summary of property tax legislation enacted in the 86th legislative session is prepared by Olson & Olson for the benefit of local government officials and staff. This final edition includes property tax legislation and a small number of bills relevant to appraisal district administration..

| Tax Code Chapter | Bill |
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| <p>1. General Provisions</p> | <p>SB 1943 Watson, Kirk Relating to the ad valorem taxation of heir property. This bill amends various Sec. 1.07 to define "heir property" as inherited property on which one or more of the heirs claims a residence homestead. Effective 9/1/19.</p> <p>SB 1856 Paxton, Angela Relating to the payment of certain ad valorem tax refunds. This bill adds Sec. 1.071, Tax Code, providing that collectors must deliver tax refunds for a person to the mailing address listed on the appraisal roll or to another address if the person files a written request with the collector or taxing unit for the refund to be sent to the other address. The bill amends Secs. 11.431(b), 11.439(b), 26.112(b), 26.1125(b), and 26.1127(b), Tax Code, to provide that refunds pursuant to those sections are owed to the person who was the owner of the property on the date the tax was paid. Effective 9/1/19.</p> <p>SB 2 by Bettencourt. Omnibus property tax reform Adds Sec. 1.045, providing that references in law to effective maintenance and operations rate, effective rate, and rollback rate are references to the no-new-revenue (used to be effective) and voter-approval (rollback) tax rates defined in Chapter 26. Sec. 1.085 is amended to include information requested under Sec. 41.461(a)(2) (protest evidence). Adds new Sec. 1.086, requiring the chief appraiser to deliver notices related to changes in value and exemptions by email if a property owner requests electronic delivery in writing and provides an email address. The chief appraiser must send a confirmation email to the email address before sending notices. Electronic delivery continues until the owner revokes it in writing. The chief appraiser must add a form for requesting electronic delivery to the CAD website if it maintains one. Sec. 1.085 is amended to conform. Effective 1/1/2020</p> |
| <p>5 State Administration</p> | <p>SB 2 by Bettencourt. Omnibus property tax reform New Sec. 5.01 creates a new property tax administration advisory board for the comptroller. The comptroller appoints the board. Advice must be provided at a meeting appointed by the comptroller. Chapter 220, Gov't Code, dealing with state</p> |

advisory committees, does not apply to the board.

Sec. 5.041 is amended to require a minimum of 8 hours for the comptroller's first year ARB training course and 4 hours for the continuing education course. Allows the comptroller to charge a fee not to exceed \$50 for each non-ARB member attending.

Adds Sec. 5.043 to require the comptroller to promulgate an arbitration manual and establish a training program for arbitrators. The program must emphasize requirements for equal and uniform appraisal and be at least 4 hours in length. Training may be provided online. The comptroller may charge up to \$50 per person trained, and may contract with service providers other than CAD, ARB, or taxing units employees or board members. Revisions to the arbitration manual may be made on request, but must be unanimously approved by a comptroller selected committee consisting of an equal number of taxpayers and chief appraisers.

Sec. 5.05 is amended to require CADs to comply with any appraisal manuals that the law requires the comptroller to prepare and issue. Such manuals must be prepared based on generally accepted appraisal methods and techniques.

Sec. 5.07 is amended to require the comptroller to prescribe tax rate calculation forms in accordance with the requirements of that section. Forms may be revised on request, but revisions must be approved by a comptroller appointed committee of taxpayers, taxing units, and assessors. Meetings of such a committee are not governed by the open meetings act.

Sec. 5.09 is amended to add special districts to the entities for which the comptroller biennially reports appraised values and tax rates. The comptroller must prescribe the format for CADs and taxing units to submit information, and must review information submitted.

Sec. 5.091 is amended to add school districts to the taxing units for which the comptroller maintains a statewide list of tax rates. CADs are required to report the rates, and the comptroller must prescribe the manner and deadline for reporting. The publication deadline is changed from December 31 to January 1 of the following year.

Secs. 5.102 and 5.13 are amended to include compliance with comptroller prescribed appraisal manuals in MAP reviews and audits, respectively.

Sec. 5.104 is added to prescribe contents and procedures for a comptroller survey of appraisal review board participants. CADs must provide a notice of the availability of the survey including specified information at or before the first hearing on a motion or protest and with each order delivered. The ARB must provide verbal notice to the owner or agent at or before the first hearing. Only one notice is required for hearings occurring for the same owner or agent on the same day. CADs may not require completion of the survey at the CAD office. The comptroller must issue an annual report on the survey.

Secs. 5.103(e) and (f) are repealed. Effective 1/1/2020.

HB 3384 Shine, Hugh(R) Relating to the authority of the comptroller to conduct a limited-scope review of an appraisal district located in an area declared by the governor to be a disaster area.

This bill amends Sec. 5.102, Tax Code, to allow the comptroller to conduct a limited scope review rather than a full MAP review in an appraisal district meeting disaster related eligibility requirements. The CAD must have territory in a governor-declared disaster area for the tax year in question, the chief appraiser must request the limited scope review, and the comptroller must determine that the disaster destroyed or made the CAD building inaccessible or damaged to the extent it is unusable for at least 30 days; the CAD's records or computer system are destroyed or unusable for at least 30 days; or the CAD does not have the resources to undergo a full review due to extraordinary circumstances. The comptroller may establish procedures by rule after consultation with its advisory committee. Effective

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| | <p>6/7/2019.</p> <p>SB 1943 Watson, Kirk Relating to the ad valorem taxation of heir property. This bill adds Sec. 5.061 to require the comptroller to electronically publish a pamphlet to assist owners of such property in applying for homestead exemptions. Effective 9/1/19.</p> |
| <p>6. Local Administration</p> | <p>SB 2 by Bettencourt. Omnibus property tax reform Sec. 6.035 is amended to reduce the wait time for a retired agent to serve on a CAD board from five to three years. New Sec. 6.054 bars a CAD from employing a taxing unit officer or employee. Sec. 6.15 is amended to allow CAD board members to transmit complaints from property owners to the chief appraiser if they do so in writing and without comment. New Sec. 6.16 allows a chief appraiser to maintain a list of licensed brokers, agents, real estate appraisers, and property tax consultants who have designated themselves as willing to provide free assistance to homeowners. If a chief appraiser maintains a list, it must be provided to property owners on request and the chief appraiser must prescribe a form for persons to designate themselves as willing providers. Sec. 6.41 is amended to require the appointment of “special” ARB panels in counties of 1 million or more. Sec. 6.412 is amended to bar 2d and 3d degree relatives of an ARB member from serving on the ARB and to provide that members in a county of more than 120,000 who have served all or part of three previous terms as a board member or auxiliary member may not be reappointed. Sec. 6.42 is amended to provide that the local administrative district judge selects the chair and secretary of the appraisal review board. Concurrence of a majority of ARB members or panelists, as applicable, is sufficient for decisions. New Sec. 6.425 provides for the implementation of special ARB panels. These panels hear protests of properties valued at \$50 million or more for the 2020 tax year. The comptroller establishes minimum eligibility in subsequent years. Special panels have three members and are appointed to the panel by the ARB chair. To be eligible an ARB member must possess a JD or MBA degree, be a licensed CPA or an accredited senior appraiser or MAI, have the IAAO’s CAE designation, possess at least 10 years experience in property tax appraisal or consultant, or be licensed as a real estate broker or sales agent. If the administrative district judge has not appointed a sufficient number of credentialed individuals, the chairman may appoint any member who has at least a bachelor’s degree to a special panel. Special panels may hear protests on other property as assigned by the chair. Sec. 6.412(e) is repealed. Effective 1/1/2020 except the following provisions take effect 9/1/2020:</p> <ol style="list-style-type: none"> (1) Sections 6.41(b) and (d-9), Tax Code, as amended; (2) Sections 6.41(b-1), (b-2), and (d-10), Tax Code, as added; (3) Section 6.414(d), Tax Code, as amended; (4) Section 6.425, Tax Code, as added; <p>HB 2179 Wray, John Relating to the grounds for imposing certain sanctions on certain persons for engaging in certain conduct in connection with the appointment of members of or the functions of appraisal review boards. This bill amends Sec. 6.41 to delete the clear and convincing standard for removal of an ARB member for evidence of repeated bias or misconduct and allow a property owner or a tax consultant to communicate directly with the administrative district judge regarding removal of an ARB member. Effective 9/1/19</p> |

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| <p>11. Taxable Property and Exemptions</p> | <p>HB 2441 Wray, John Relating to the entitlement of a person who is disabled and elderly to receive a disabled residence homestead exemption from ad valorem taxation from one taxing unit and an elderly exemption from another taxing unit. This bill amends Sec. 11.13(h), Tax Code to provide that a qualified disabled and elderly person may choose either exemption if a taxing unit offers both, but may still qualify for whichever exemption a taxing unit offers if the unit does not offer both exemptions. Effective 1/1/2020.</p> <p>SB 443 Hancock K Five year homestead exemption for uninhabitable property This bill amends Sec. 11.135 by adding new (a-1) to provide that the two year deadline for commencing construction to retain the homestead exemption on uninhabitable property is extended to five years if the property is located in a disaster area declared by the governor and the property is uninhabitable or unusable because of the disaster. Effective 6/14/2019.</p> <p>HB 1526 Bell, Cecil Relating to the treatment of a nursery stock weather protection unit as an implement of husbandry for ad valorem tax purposes. This bill amends Sec. 11.161, Tax Code, to include a nursery stock weather protection unit as an implement of husbandry. Nursery stock weather protection unit means a plant cover consisting of a series of removable, portable metal hoops, covered by nonreusable plastic sheeting, shade cloth, or other similar removable material, used exclusively for protecting nursery products from weather elements. Effective 1/1/20.</p> <p>SB 58 Zaffirini Exemption of motor vehicles leased to state or charitable organization. This bill amends Sec. 11.252, Tax Code, to allow exemption of vehicles leased to the state or to a 501(c)(3) exempt organization. Effective 9/1/2019</p> <p>SB 2 by Bettencourt. Omnibus property tax reform Sec. 11.24 is amended to require a governing body to give five years' notice before repealing or reducing a historic site exemption unless the owner consents to the action. Sec. 11.4391 is amended to change the Freeport exemption application deadline to the later of June 15 or, if applicable, the 60th day after notice of a requirement to file a rendition or report is delivered to the owner under Sec. 22.22. Effective 1/1/2020.</p> <p>HB 1313 King P Relating to the authority of the chief appraiser of an appraisal district to increase the appraised value of property in the tax year following the year in which the appraised value of the property is lowered as a result of a protest or appeal. This bill amends Sec. 11.26 to provide that surviving spouses of disabled or 65 or over persons who qualify for exemption under Sec. 11.13(c) retain the tax ceiling. If the spouse died before January 1, 2020, the ceiling is calculated as if the surviving spouse "was entitled to the limitation when the individual died." Effective 1/1/20. Comment: the surviving spouse amendment may require constitutional amendment.</p> <p>HB 492 by Shine Temporary exemption for disaster damaged property This bill repeals the current disaster reappraisal provision (Sec. 23.02) and replaces</p> |
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it with a local option temporary exemption. New Sec. 11.35 applies to business personal property and to improvements to real property, including manufactured homes, located in a governor-declared disaster area. The property must be at least 15% damaged, and, for business personal property, be the subject of a rendition or report establishing situs in the area for the disaster year. The exemption is mandatory if the taxing unit has not adopted its tax rate on the date the governor declares the disaster, and local option if the disaster is declared on or after the date the rate is adopted. Procedures and deadlines for adopting the exemption are specified. Four tiers of exemption, ranging from 15 to 100 percent, are authorized depending on degree of damage. The exemption is prorated to the date of disaster declaration. Provisions for corrected bills and refunds are specified. Owners must apply not later than 105 days after the date of the disaster declaration if the exemption is mandatory, and 45 days after the date the exemption is adopted by the governing body if the exemption is local-option.. A notice of the chief appraiser's action on an application is required within five days after determination including notice of approval. The notice must include the damage assessment rating assigned to each item of qualified property and an explanation of the procedures for protest. A protest must be filed not later than the 30th day after the date the property owner receives the notice. Sec. 41.41 is amended to provide that the property owner may protest only modification or denial of an application or the determination of the appropriate damage assessment rating. A taxing unit may not challenge the grant of an exemption. § 403. 302 government code is amended to conform. Applies only to tax years beginning on or after the effective date. *Effective: 1/1/20 contingent on constitutional amendment (HJR 34).*

HB 2859 Capriglione, Giovanni Relating to the exemption of precious metals held in a depository in this state from ad valorem taxation.

Would add Sec. 11.35, Tax Code, exempting "precious metals" that are held in a commercial depository, from taxation. Precious metal is defined by reference to the Government Code to be "a metal, including gold, silver, platinum, palladium, and rhodium, that: (A) bears a high value-to-weight ratio relative to common industrial metals; and (B) customarily is formed into bullion or specie. Effective 1/1/2020 contingent on constitutional amendment (HJR 95)

SB 1856 Paxton, Angela Relating to the payment of certain ad valorem tax refunds.

This bill adds Sec. 1.071, Tax Code, providing that collectors must deliver tax refunds for a person to the mailing address listed on the appraisal roll or to another address if the person files a written request with the collector or taxing unit for the refund to be sent to the other address. The bill amends Secs. 11.431(b), 11.439(b), 26.112(b), 26.1125(b), and 26.1127(b), Tax Code, to provide that refunds pursuant to those sections are owed to the person who was the owner of the property on the date the tax was paid. Effective 9/1/19.

SB 1943 Watson, Kirk Relating to the ad valorem taxation of heir property.

This bill amends Secs. 11.13(h), 11.26, 11.261, and 11.41 to allow an heir who claims the property as a residence homestead to qualify as if the owner were the sole owner of the property. Sec. 11.43 is amended to conform and to allow a person not named in a deed to provide a variety of specific evidence of ownership. New Sec. 11.49 provides that grant of a homestead exemption does not operate to transfer title to property and provides that the chief appraiser, ARB, or county assessor-collector may not be made party to any action over the title. Effective 9/1/19.

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| <p>21. Taxable Situs</p> | <p>HB 1815 Sanford, Scott Relating to the deadline for filing an application for an allocation of the value of certain property for ad valorem tax purposes. This bill amends Sec. 21.09 to change the deadline for filing an allocation application from April 1 to May 1. Effective 1/1/2020.</p> |
| <p>22. Renditions and Other Reports</p> | <p>SB 2 by Bettencourt. Omnibus property tax reform Sec. 22.23(d) is amended to require extension to May 15 upon request and allow a further extension of up to 15 days for good cause for a rendition or report from a property owner regulated by the PUC, RRC, Surface Transportation Board, or FERC. Sec. 22.23(c) is repealed. Effective 1/1/2020.</p> |
| <p>23. Appraisal Methods and Procedures</p> | <p>SB 2 by Bettencourt. Omnibus property tax reform New subsection (h) for Sec. 23.01 provides that appraisal methods and techniques included in the most recent versions of the Appraisal of Real Estate, the Dictionary of Real Estate Appraisal, USPAP, and a publication that includes information related to mass appraisal are considered generally accepted appraisal methods and techniques. Effective 1/1/2020.</p> <p>HB 1313 King P Relating to the authority of the chief appraiser of an appraisal district to increase the appraised value of property in the tax year following the year in which the appraised value of the property is lowered as a result of a protest or appeal. The bill amends Sec. 23.01(e), Tax Code, to change the evidence standard for increasing a previously reduced value from “substantial” to “clear and convincing.” Also changes “following tax year” to “next tax year in which the property is appraised.” Applies to tax years on or after the effective date. Effective 1/1/20.</p> <p>HB 492 by Shine Temporary exemption for disaster damaged property This bill repeals the current disaster reappraisal provision (Sec. 23.02) and replaces it with a local option temporary exemption. <i>Effective: 1/1/20 contingent on constitutional amendment (HJR 34).</i></p> <p>SB 812 Lucio, Eddie Relating to the application of the limit on appraised value of a residence homestead for ad valorem tax purposes to an improvement that is a replacement structure. This bill amends Sec. 23.23(g), Tax Code, to change the definition of disaster recovery program to “the disaster recovery program administered by the General Land Office or by a political subdivision of this state that is funded with community development block grant disaster recovery money authorized by federal law.” The general land office and political subdivisions that administer such a program are required to prepare lists of replacement structures described by Sec. 23.23(g) that have been constructed since January 1, 2018 and provide them to the chief appraiser. The chief appraiser is to correct or supplement appraisal records as appropriate for the current year, deliver corrected appraisal notices to affected property owners if required, and notify assessors of corrections or supplements approved for the current year within 60 days or as soon after receipt of a list as practicable. Assessors and collectors must deliver corrected bills if bills have already been delivered, and collectors must refund paid taxes as applicable. Effective 5/2/2019.</p> <p>HB 1254 Murphy J Eligibility land secured by home equity loan Repeals Sec. 23.42(a-1), Tax Code, which currently prohibits land that secures a home equity loan from qualifying for 1-d appraisal.. Effective 1/1/2020.</p> |

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| | <p>HB 639 by Springer Adds prior use requirement for ecological laboratory open-space land This bill amends Sec. 23.51(1) to require that land used principally as an ecological laboratory must have been used principally in that manner by the college or university for five of the preceding seven years to qualify for agricultural appraisal. For properties that first qualified before 2014, the change is effective for the 2021 tax year. For land that first qualified in 2014 -2020, the effective date is deferred until January 1, 2027. <i>Effective:1/1/2020</i></p> <p>HB 1743 King, Tracy Relating to the additional ad valorem tax and interest imposed as a result of a change of use of certain land. This bill amends Secs 23.55 and 23.76, Tax Code, to reduce the rollback period for open-space and timber land respectively from five years to three years and to reduce the annual interest rate from seven percent to five percent. Applies only to a change in use of land appraised under Subchapter D or E that occurs on or after the effective date. Effective 9/1/19.</p> <p>HB 1409 Ashby T Qualification of land appraisal for ad valorem taxation Amends Secs. 23.72, and 23.9802, Tax Code, to provide that roads, rights of way, buffer areas, firebreaks, or land subject to a right of way taken by eminent domain do not disqualify land for consideration as timber land, and are considered to be qualified providing the remainder of the parcel qualifies. Adds Sec. 23.765, providing that oil and gas operations do not disqualify land if the remaining land continues to qualify. Makes conforming amendments to Subchapter H. Effective 9/1/2019.</p> |
| <p>25. Local Appraisal</p> | <p>HB 2446 Swanson, Valoree Relating to the availability of personal information of firefighters, volunteer firefighters, and emergency medical services personnel. Would reenact Sec. 25.025(a), Tax Code, to conform various amendments from the previous session and to add firefighters, volunteer firefighters, and emergency medical services personnel to the list of those who may keep appraisal and tax roll information confidential. Effective 6/14/2019.</p> <p>SB 662 Campbell Relating to the availability of personal information of a statewide elected official or member of the legislature. This bill amends Sec. 25.025, Tax Code to include statewide elected officials and members of the legislature on the list of persons who may request that their appraisal roll information be confidential. Effective 9/1/2019.</p> <p>SB 2060 Menendez, Jose Relating to the contents of a notice of appraised value sent to a property owner by the chief appraiser of an appraisal district. This bill amends Sec. 25.19, Tax Code, to require the appraisal notice to include an explanation of each total or partial exemption available to disabled veterans and survivors, the elderly and disabled and their surviving spouses, survivors of armed forces members killed in action, and first responders killed on duty. Applies to notices for years beginning on or after the effective date. Effective 1/1/2020.</p> <p>SB 2 by Bettencourt. Omnibus property tax reform Sec. 25.19 is amended to delete the requirement that estimated taxes be included on certain notices and to add a description of the right to special panel hearings where applicable. Sec. 25.19(b-2) is repealed.</p> |

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| | <p>New Sec. 25.192 provides for a detailed notice concerning eligibility for residence homestead exemptions. The chief appraiser must send the notice to owners whose address is the same as the address of a residential property that does not have a homestead exemption. Language for the notice is specified by the Section, and the chief appraiser must include a homestead exemption application form. If the owner has elected to receive email notices, the notice must be sent separately from other notices. No deadline is specified for delivery of the notice.</p> <p>New Sec. 25.193 requires the chief appraiser to send a clear and understandable notice to the owner of a single family residence if an exemption or partial exemption approved in the preceding year has been canceled or reduced for the current year. This notice must be delivered by April 1 or as soon as practicable for qualified residence homesteads, and by May 1 or as soon as practicable for residential property that does not qualify for exemption. If the owner has elected to receive email notices, the notice must be sent separately from other notices. Effective 1/1/2020, except the following provisions take effect January 1, 2021: Sections 25.19(b-3) and (b-4), Tax Code, as added, and Sections 25.19(b) and (i), Tax Code, as amended, take effect January 1, 2022.</p> <p>HB 2159 Meyer, Morgan Relating to the correction of an ad valorem tax appraisal roll.</p> <p>This bill amends Sec. 25.25(d) to permit correction of over-appraisal by more than ¼ if the property qualifies as the owner’s residence homestead. Applies to motions filed on or after the effective date. Effective 6/14/2019</p> |
| <p>26. Assessment</p> | <p>SB 2 by Bettencourt. Omnibus property tax reform</p> <p>The Code is amended throughout to substitute “no-new-revenue rate” for “effective rate” and “voter-approved rate” for “rollback rate.”</p> <p>New Sec. 26.01(a)(1) requires a chief appraiser to certify an estimate of taxable value to each assessor by July 25 if the ARB has not approved the appraisal records by July 20.</p> <p>Sec. 26.012 is amended to define a “de minimis rate” as the sum of the no-new-revenue maintenance and operations rate, the debt rate, and a rate that would generate \$500,000 if applied to the current total value. The definition of “Last year’s levy” now includes taxes on the portion of taxable value that is the subject of an appeal under Chapter 42 on July 25 that is not in dispute. “Special taxing unit” is defined as a hospital district, junior college district, and any unit other than a school district proposing a maintenance and operations rate of 2.5 cents per \$100 or less.</p> <p>New Sec. 26.013 defines an “unused increment” rate. This rate is equal to the sum of the difference between the adopted and the voter-approved (or rollback) tax rate for each of the three preceding years. However, the difference is considered to be 0 for any year preceding 2020.</p> <p>Sec. 26.04 is extensively amended. The names of the rates are changed as previously described. The voter approval rate for a taxing unit that is not a special unit is the sum of the no-new-revenue maintenance and operations rate x 1.035, the current debt rate, and, in future years, the unused increment rate. For a special unit, the old formula of no-new-revenue maintenance and operations rate x 1.08 plus current debt rate is retained. The governing body of a taxing unit that has territory in a disaster area declared during the current tax year by the governor or president may use the voter-approved rate formula that applies for special taxing units (the old 8% increase formula). The unit may continue to use the special unit formula until the earlier of the second year in which value on the roll exceeds the value on January 1 of the year in which the disaster occurred, or the third year after the disaster occurred. If the chief appraiser certifies an estimate of value under new</p> |

Sec. 26.01(a)(1), that estimate must be used to calculate the rates. The person designated to calculate rates must use comptroller prescribed forms, and must certify the accuracy of the calculations. The rates may not be submitted and the tax rate may not be adopted until the calculations are properly certified. The certification requirements do not apply to school districts. The designated person must submit the calculation forms to the county assessor for each county in which the unit has territory as soon as practicable.

For taxing units other than school districts, the designated person must post notice of the rates prominently on the home page of the taxing unit's website rather than delivering them by mail or publication in a newspaper. The comptroller prescribes the form of the notice consistent with requirements set out in Sec. 26.04.

By August 7th or as soon after as practicable, the chief appraiser must deliver a notice regarding estimated taxes to each property owner. New subsec. (e-2) specifies the contents. The comptroller prescribes the form, format, and delivery of the notice.

The governing body must include the tax rate calculation forms as an appendix to its budget for the applicable fiscal year. In addition to existing injunctive relief, a property owner in the district may seek to enjoin adoption of the tax rate if the appraisal district has not complied with the notice requirements. Good faith failure to comply is a defense.

The anticipated collection rate is the lower of the calculated rate or the lowest actual collection rate for any of the three preceding years.

New Sec. 26.0442 provides a tax rate adjustment for county indigent defense expenditures, calculated as specified. Sec. 26.0443 provides a similar rate adjustment for certain eligible county hospitals.

Sec. 26.05 is amended to require tax rate adoption to occur not later than the 71st day before the November Uniform Election Date if the unit adopts a rate higher than the voter-approval tax rate. The requirement for two public hearings is reduced to one. New subsection (d-1) provides that taxing units other than school districts may not hold a public hearing until the 5th day after the chief appraiser has delivered the Sec. 26.04 notice and complied with Sec. 26.17(f). Failure to comply in good faith is a defense to a taxpayer injunction restraining collections for failure to comply. Such an injunction must be filed not later than 15 days after the rate is adopted. An owner who files action to enjoin collections is not required to pay taxes while the action is pending, and is entitled to a refund of taxes already paid, plus reasonable attorney fees and court costs if the owner prevails. No application for refund is required.

The chief financial officer or auditor for the taxing unit must certify certain calculations related to additional sales tax, if the unit imposes one, to the governing body before adoption of a rate.

Sec. 26.052 is amended to require publication of the simplified rate calculated under Sec. 26.052 on the home page of the taxing unit's web site.

Sec. 26.06 is amended to require the single public hearing to be held on or after the 5th day following notice of the hearing. New language for the notice is specified in new subsections (b-1) – (b-4), notably including a statement in several places that the 86th legislature modified the rate calculation to limit the rate of growth of property taxes. The notice may be mailed or published in a newspaper, as is current law. If published, it must also be placed on the home page of the taxing unit's web site. The governing body may vote on the tax rate at the public hearing. If it does not, it must announce the time, date, and place of the meeting to vote at the public hearing. New Secs. 26.061, 26.062, and 26.063 specify language for notice of the meeting to vote on a tax rate for a taxing unit other than a school district.

Sec. 26.07 is amended to make rollback elections automatic for taxing units other than school districts. The election is required when:

- A special taxing unit or a city with a population of 30,000 or more adopts a rate that exceeds the voter-approval rate;
- Any other taxing unit adopts a rate that exceeds the greater of its voter-approval rate or de minimis rate.

However, an election is not required in the year following a disaster if increased expenditures are necessary to respond to a disaster or other calamity, excluding a drought, and the governor has declared any part of the unit a disaster area. The governing body must order the election to be held on the uniform November election date for the tax year. It must order the election no later than the 71st day before the election date. Language for the ballot proposition is specified in the Section. If the voters do not approve the proposition, the unit's tax rate is reduced to the voter-approval tax rate.

New Sec. 26.075 retains the petition based election process for a taxing unit other than a special unit, school district, or city of 30,000 or more, and only where the unit's de minimis rate is higher than the voter-approval rate. If the unit adopts a rate that is less than or equal to the de minimis rate and higher than the voter-approval rate calculated either under the regular (3.5%) or special (8%) formula, voters can petition for an election. Requirements for the petition, timing, and election, are specified.

New Sec. 26.16(d-1) requires the county assessor-collector to post on the county website for each taxing unit with territory in the county, the tax rate calculation forms for the most recent five tax years beginning with 2020 and the name and official contact information for each member of each governing body. New subsec. (d-2) requires the rate calculation forms to be posted by August 7 or as soon after as practicable.

New Sec. 26.17 requires the appraisal district to maintain a database of property tax rate information. The contents and format are specified in Sec. 26.17. The officers and employees designated by taxing units in the CAD to calculate rates enter the rate information in the database. The information must be publicly accessible and searchable by address and owner except as restricted. Principally, the database will display the taxes that will be imposed on an owner's property under the no-new revenue rate and the proposed tax rate, or the equivalent rates for a school district, along with the difference. The database will also include the date, time, and location of public hearings and meetings, and an email address for comments and opinions regarding the tax rates. The chief appraiser must make the information available by the 3d day it is entered into the database.

New Sec. 26.18 requires each taxing unit to maintain or have access to a website. The unit must post specified information concerning the governing body and contact information, the unit's budgets for the past two and current years, and various other information. Generally effective 1/1/2020; however:

Two sections of the bill take effect June 12, 2019.. Sec.106 requires taxing units to submit 2015-2019 rate calculation sheets to the county assessor, and the county assessor to publish those on the county's website, within 30 days of the date the bill takes effect. Sec. 118 requires the comptroller to notify CADs of deadline changes made by the bill within 30 days of the date the bill takes effect. The chief appraiser must forward the notice to assessors.

The following provisions take effect January 1, 2021:

- (1) Sections 26.04(d-1), (d-2), (d-3), and (e-5), Tax Code, as added;
- (2) Sections 26.04(e-1) and (g), Tax Code, as amended; and
- (3) Section 26.05(e), Tax Code, as amended.

Sec. 105 of the bill requires CADs of 200,000 or more to comply with Sections 26.04(e-2), 26.05(d-1) and (d-2), 26.17, and 26.18 beginning with the 2020 tax year.

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| | <p>Smaller CADs must comply beginning with 2021.</p> <p>The bill makes conforming amendments to the Health and Safety Code, Local Government Code, Special District Local Laws Code, and Water Code. The bill repeals Sections 403.302(m-1) and (n), Government Code; Section 140.010, Local Government Code; Section 1063.255, Special District Local Laws Code; Sections 5.103(e) and (f), 6.412(e), 22.23(c), 25.19(b-2), 41A.06(c), and; Section 49.236, Water Code, as added by Chapter 248 (H.B. 1541), Acts of the 78th Legislature, Regular Session, 2003; Section 49.236(d), Water Code, as added by Chapter 335 (S.B. 392), Acts of the 78th Legislature, Regular Session, 2003; and Section 49.2361, Water Code.</p> <p>HB 3 Burrows Relating to public school finance and public education The bill amends Sec. 26.08 to incorporate changes in school funding formulas. The voter-approval (formerly rollback) tax rate formula is redefined. The bill provides that if a district increases expenditures following a disaster without a ratification election, the tax rate applies only for that year and increased amounts are not factored into following years' rate calculations. Ratification elections are required to be held on the next uniform election date that occurs after the date of the election order and allows sufficient time to comply with requirements of other law. Language for the ballot is revised. New Sec. 26.151 requires home mortgage lenders to consider the effect of HB 3 in calculating the borrower's property tax escrow payments. Effective 1/1/2020.</p> <p>SB 2083 Hinojosa, Chuy Relating to the calculation of the ad valorem taxes imposed on property for the year in which the property is acquired by a governmental entity. This bill amends Sec. 26.11, Tax Code, to provide for proration of taxes when a governmental entity takes possession of taxable property under a possession and use agreement or under Sec. 21.021, Tax Code. Effective 6/10/2019.</p> <p>SB 1856 Paxton, Angela Relating to the payment of certain ad valorem tax refunds. This bill amends Secs. 11.431(b), 11.439(b), 26.112(b), 26.1125(b), and 26.1127(b), Tax Code, to provide that refunds pursuant to those sections are owed to the person who was the owner of the property on the date the tax was paid. Effective 9/1/19.</p> |
| <p>31. Collections</p> | <p>HB 1883 Bonnen, Greg Relating to deferred payment of ad valorem taxes for certain persons serving in the United States armed forces. This bill amends Sec. 31.02(b) and (c), Tax Code, to delete the current limit that eligible service members may defer tax payments only during a war or national emergency. This bill amends Sec. 33.01 to provide that a delinquent tax paid following the end of a subsection (b) deferral accrues interest at six percent a year and does not include a penalty. Effective 9/1/19</p> |
| <p>33. Delinquency</p> | <p>HB 1885 Bonnen, Greg Relating to the waiver of penalties and interest if an error by a mortgagee results in failure to pay an ad valorem tax. This bill amends Sec. 33.011, Tax Code, to authorize a governing body to waive penalty and interest where the tax bill is sent electronically to the mortgage company, the mortgage company fails to mail a bill to the owner, the owner is not required by the mortgage to escrow taxes, and the owner pays the tax within 21 days after the date the owner knew or should have known of the delinquency.</p> |

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| | <p>Effective 1/1/2020</p> <p>SB 1943 Watson, Kirk Relating to the ad valorem taxation of heir property Secs. 33.06, and 33.065 are amended to provide that a qualified heir property owner is considered the sole owner of a residence homestead for purposes of these sections. Applies to tax years beginning on or after the effective date. Effective 9/1/19.</p> |
| <p>34. Tax Sales</p> | <p>HB 2650 Goodwin, Vikki Relating to the procedure for the sale by auction of real property pursuant to foreclosure of a tax lien. This bill amends Sec. 34.01, Tax Code, to include a licensed auctioneer’s commission and fees in calculating the costs of sale under that section. Effective 5/29/2019.</p> <p>HB 1652 Huberty, Dan Relating to the public resale by means of a public auction using online bidding and sale of property purchased by a taxing unit at an ad valorem tax sale. This bill amends Sec. 34.05(d), Tax Code, to allow a commissioners court to implement public auctions using online bidding and sale as described by Sec. 34.01(a-1). Effective 6/14/2019.</p> |
| <p>41. Local Review</p> | <p>SB 2 by Bettencourt. Omnibus property tax reform Sec. 41.03 is amended to remove a taxing unit’s ability to challenge appraisal records on the basis of level of appraisal. Sec. 41.44 is amended to require protest forms to allow requests for property to be heard by special panels, if applicable. Sec. 41.45 is amended to provide procedures for hearings by special panels. Notably, special panels can only hear protests for eligible property if the owner requests hearing by the special panel. Sec. 41.46 is amended to require the notice of a protest hearing to include a description of the subject matter of the hearing sufficient to identify the specific action protested, such as determination of appraised value, denial of exemption, or a determination that the owner’s land does not qualify for special appraisal. Sec. 41.461 is amended to provide that the notice required by the section notify the owner that they are entitled on request to a copy of the data, schedules, formulas, and all other information that the chief appraiser will introduce at the hearing to establish any matter at issue. This amendment substitutes “will” for “plans to,” which means the CAD should be prepared to reduce all of its evidence to writing. See the corresponding change to Sec. 41.67 described below. The chief appraiser may not charge for copies, irrespective of how prepared or delivered. The chief appraiser must deliver information requested by the owner or agent by first class mail to the address provided in the request for information, in an electronic format provided by an agreement under Sec. 1.085, or by directing the owner or agent to a secure website with user registration and authentication, or to an exact internet address on a website maintained by the CAD on which the requested information is identifiable and readily available. If the chief appraiser directs the owner or agent to a website, the notice must include a statement in conspicuous font that the owner or agent may receive the information by first class mail or in person at the appraisal office upon request. The chief appraiser must provide the information by mail or in person if the owner requests it. Sec. 41.47 is amended to provide that the board may not increase appraised value above the amount shown in the appraisal records. Exceptions are where requested and agreed to by the owner, or where the action under protest is cancellation, modification, or denial of an exemption or a determination that the owner doesn’t qualify for agricultural or timber special appraisal. The ARB must include the Sec.</p> |

5.104 survey and instructions for completing it with the ARB order. The ARB must issue orders within 30 days of the hearing, except in Harris County, which has 45 days. The chief appraiser and the owner or agent may file a joint motion with the board requesting disposition of the protest by agreed order. The parties may specify that the order is appealable. The motion must contain the terms of disposition. The board must issue the agreed order within five days of filing. Sec. 41.66 is amended to insert “or designated agent of the owner” after owner where that is not specified. All hearings must be set for a time and date certain, whether or not the owner is represented by an agent. The owner or agent may make multiple requests for the ARB to schedule up to 20 designated properties consecutively on the same day. New subsection (j-1) allows the ARB to schedule all protests by an owner or designated agent of the owner to be held consecutively. The subsection states specific requirements for the notice and for rescheduling such hearings.

New subsection (j-2) requires a CAD to schedule hearings for protest filed by owners who are 65 or older, disabled, a military service member, a military veteran, or the spouse of a military service member or military veteran before scheduling a hearing on a protest filed by a designated agent of a property owner.

New subsection (k-1) sets out procedures for requesting, scheduling, and conducting special panel hearings.

New subsection (p) requires the ARB to provide the owner or agent with documents indicating that members of the board signed the hearing affidavit.

Sec. 41.67 is amended to provide that information requested under Sec. 41.461 which was not delivered at least 14 days before the scheduled or postponed hearing may not be used or offered in any way, including as a document or through argument or testimony. The requirement does not apply to information offered to rebut evidence or argument presented at the hearing by the owner or agent.

Sec. 41.71 is amended to require the ARB by rule to provide for hearings on Saturdays and after 5 pm on weekdays. Hearings may not be held on Sundays and the board may not schedule the first weekday protest to begin after 7 pm. Effective 1/1/2020, except the following provisions take effect September 1, 2020:

- (1) Section 41.44(d), Tax Code, as amended;
- (2) Section 41.45(d), Tax Code, as amended;
- (3) Sections 41.45(d-1), (d-2), and (d-3), Tax Code, as added;
- (4) Section 41.66(k), Tax Code, as amended; and
- (5) Section 41.66(k-1), Tax Code, as added. Protests to special panels may be made on or after January 1, 2021.

HB 492 by Shine Temporary exemption for disaster damaged property

Sec. 41.41 is amended to provide that the property owner may protest only modification or denial of an application or the determination of the appropriate damage assessment rating. A taxing unit may not challenge the grant of an exemption. § 403. 302 government code is amended to conform. Applies only to tax years beginning on or after the effective date. *Effective: 1/1/20 contingent on constitutional amendment (HJR 34).*

HB 1313 King P Relating to the authority of the chief appraiser of an appraisal district to increase the appraised value of property in the tax year following the year in which the appraised value of the property is lowered as a result of a protest or appeal.

The bill amends Sec. 41.41 to provide that neither a CAD nor an ARB may charge a fee in connection with a protest filed by the owner. Applies to tax years on or after the effective date. Effective 1/1/20.

HB 1060 Bell C Authority of a property owner to request that notice of a

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| | <p>protest hearing before the appraisal review board be delivered by certified mail or electronic mail.</p> <p>This bill amends Sec. 41.46 to allow an owner to request delivery of notice of an ARB hearing by certified mail. The ARB could require the owner to pay the postage cost. Alternatively, the owner may request delivery by electronic mail if the owner requests email delivery in the notice of protest and provides an email address. Sec. 1.085 is amended to provide that an owner need not make an agreement under that Section to request electronic delivery of the hearing notice. <i>Effective. 9/1/19</i></p> <p>SB 2531 Creighton, Brandon Relating to the disposition of an ad valorem tax protest by means of an agreed order.</p> <p>This bill amends Sec. 41.47, Tax Code, to require the appraisal review board to issue an agreed order disposing of a protest on joint motion of the property owner or agent and the chief appraiser. The parties may provide in the joint motion that the agreed order is appealable. The chairman must issue the agreed order within five days of the date the motion is filed, or if the chairman is unable to do so, the board must issue the order within 30 days. Applies to protests filed on or after the effective date. Effective 1/1/2020.</p> |
| <p>41A. Appeal through Binding Arbitration</p> | <p>HB 1802 Bohac, Dwayne Relating to the deadline for filing a request for binding arbitration of certain appraisal review board orders.</p> <p>This bill amends Sec. 41A.03, Tax Code, to extend the filing deadline for arbitration from 45 days to 60 days. Sec. 41A.05 is amended to provide that the comptroller may not reject an application for binding arbitration unless the comptroller notifies the applicant of the defect in the application and the applicant fails to cure the defect within 15 days of notice. Reference to the applicant includes the applicant's representative if the person has retained one under Sec. 41A.08. Applies to applications received by the comptroller on or after the effective date. Effective 9/1/19.</p> <p>SB 1876 Fallon, Pat Relating to a request for binding arbitration to appeal appraisal review board orders involving two or more contiguous tracts of land.</p> <p>This bill amends Sec 41A.03 to require a single arbitration deposit for contiguous tracts of land under the same ownership and to define contiguous tracts of land for the purposes of the subsection as tracts that are touching or share a common boundary as determined using CAD records or legal descriptions. Effective 6/10/2019.</p> <p>SB 2 by Bettencourt. Omnibus property tax reform</p> <p>Sec. 41A.03(a-1) is amended to allow the owner to pay a single arbitration deposit for contiguous tracts of land that she owns. "Contiguous tracts of land" means improved or unimproved tracts of land that are touching or that share a common boundary, as determined using appraisal district records or legal descriptions of the tracts.</p> <p>Sec. 41A.06(b) is amended to require arbitrators to complete both the comptroller training program for ARBs and the program for arbitrators. Arbitrators must maintain their credentials and complete revised comptroller training programs within 120th day after the course is available. The comptroller determines whether the program has been substantially revised.</p> <p>Sec. 41A.07 is amended to remove county residence requirements for arbitrators and to change the waiting period for consultants, CAD employees, and others, to serve as arbitrators to two years. New subsection (h) allows owners to request appointment of arbitrators who reside in the county. The comptroller must comply</p> |

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| | <p>unless there is not an available arbitrator. In appointing substitute arbitrators the comptroller must consider but need not comply with the request to appoint an in county arbitrator. The section does not authorize a request for appointment of a specific arbitrator. Effective 1/1/2020.</p> |
| <p>42. Judicial Review</p> | <p>HB 380 by Geren Appeal of ARB determination that it lacks jurisdiction This bill amends Sec. 42.01, Tax Code, to add a new ground for appeal. New subsection (E) allows an appeal on the basis that the ARB lacks jurisdiction over a protest or Sec. 25.25 motion because the owner did not exhaust administrative remedies. New paragraph (c) provides that an owner who establishes that the ARB had jurisdiction to issue a final determination of a protest or motion is entitled to determination of the protest or motion by the court on any ground available, irrespective of whether the owner included the ground in the owner's notice of protest. The bill adds Sec. 42.231, which applies to appeals of orders determining protests or 25.25 motions. It states that if a plea to the jurisdiction raises exhaustion of remedies, the court has the option to remand the case to the ARB "with instructions to allow the property owner an opportunity to cure the property owner's failure to exhaust administrative remedies." Such an action is considered a timely protest, and the determination of the protest may be appealed back to the remanding court. No jurisdictional plea on the basis of exhaustion may be raised on remand. The parties may agree, with approval of the court, to waive remand and have the court determine the appeal on the merits. If the parties waive remand each party is considered to have exhausted the party's administrative remedies. The bill applies to appeals filed on or after the effective date. <i>Effective:9/1/2019</i></p> <p>SB 2 by Bettencourt. Omnibus property tax reform New Sec. 42.081 provides that taxing units may not file collection suits to collect a delinquent tax on property that is the subject of an appeal unless the court determines that the owner failed to comply with Sec. 42.08. Effective 1/1/2020. Sec. 42.23(i)Tax Code is repealed effective September 1, 2019.</p> <p>HB 861 Anchia R Calculation of penalties and interest resulting from the final determination of an ad valorem tax appeal that changes a property owner's tax liability. This bill amends Sec. 42.42, Tax Code, to provide that the property owner is not liable for penalty and interest on the unpaid portion of taxes due following an appeal unless the owner does not pay the unpaid portion by the delinquency date for the supplemental tax bill. Effective 9/1/19</p> |
| <p>312. Property Redevelopment and Tax Abatement Act</p> | <p>HB 3143 Murphy, Jim(R) Relating to the Property Redevelopment and Tax Abatement Act. This bill amends Chapter 312, Tax Code, to require a governing body to hold a public hearing before changing or reauthorizing guidelines and criteria and to require chief appraiser to report the appraised value of affected property to the comptroller for the first three years of the agreement. The expiration date for Chapter 312 is extended to September 1, 2029. The public notice of a meeting at which a governing body considers approval of a tax abatement agreement must include the owner and the applicant's name, the name and location of the reinvestment zone, a general description of the nature of the covered improvements or repairs, and the estimated cost. Notice must be given in the manner required by Chapter 552, Government Code,, except that the notice must be provided 30 days in advance. To be effective, an agreement must be approved by the governing body in the manner required for a city under Sec. 312.207. Effective 9/1/19.</p> |

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| <p>Chapter 403, Gov't Code</p> | <p>HB 492 by Shine Temporary exemption for disaster damaged property § 403. 302 government code is amended to conform. Applies only to tax years beginning on or after the effective date. <i>Effective: 1/1/20 contingent on constitutional amendment (HJR 34).</i></p> <p>SB 2 by Bettencourt. Omnibus property tax reform Sec. 403.302, Government Code, is amended to require the comptroller to notify a CAD board of directors if a school district's local value is determined to be invalid. The board must hold a public meeting to discuss receipt of the notice. New subsection (k-1) provides for an additional review under Sec. 5.102 if a school district's value is invalid for three consecutive years. The comptroller must provide recommendations about appraisal standards, procedures, and methodologies, and may contract for assistance. If the CAD fails to comply and the comptroller finds that the CAD board failed to take reasonably designed remedial action to ensure substantial compliance within the first year, the comptroller must notify TDLR. TDLR must take action necessary to ensure implementation. TDLR in turn, with the comptroller's assistance, must determine whether recommendations have been substantially implemented and notify the chief appraiser and the board of the determination. If TDLR determines they have not, the CAD board must within three months consider whether the failure was under the current chief appraiser's control and whether the chief appraiser is able to adequately perform his or her duties. The bill repeals Sections 403.302(m-1) and (n), Government Code;</p> |
| <p>Chapter 421, Gov't Code</p> | <p>HB 1090 Bell C Definition of first responder. This bill amends Sec. 421.095, Government Code, to include emergency response operators, dispatchers and other emergency response personnel to the list of "first responders." Effective 9/1/19</p> |
| <p>Chapter 551, Gov't Code</p> | <p>SB 640 Watson Walking Quorum This bill amends the definition of "deliberation" to include a written or verbal exchange between a quorum of a governmental body or between a quorum and another person, concerning an issue within the jurisdiction of the body. Sec. 551.143, Government Code, is amended to address a "prohibited series of communications" (sometimes called a walking quorum). It is an offense for a governmental body member to engage in a communication that:</p> <ol style="list-style-type: none"> (1) is part of a series of communications that occur outside of a meeting; (2) concerns an issue within the body's jurisdiction; (3) involves less than a quorum of members for the individual communication; but (4) a quorum of members will be engaging in some part of the series of communications; (5) if the communicating member knew at the time that the series of communications would involve a quorum and constitute a deliberation at the point the quorum of members engaged. Effective 6/10/19. <p>SB 2840 by Canales Relating to the right of a member of the public to address the governing body of a political subdivision at an open meeting of the body Requires a governmental body to allow each member of the the public who wishes to address the body about an item on a meeting agenda to do so either before or</p> |

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| | <p>during the body’s consideration of the item. Permits the body to adopt reasonable rules regarding the public’s right to address the body, including time limits. However, unless the governmental body provides simultaneous translation equipment, the time limit must be doubled for a non-English speaker who uses a translator. The governmental body may not prohibit public criticism except where otherwise prohibited by law. Effective 9/1/2019</p> <p>SB 424 by Huffman Relating to emergency meetings This bill amends various sections of Chapter 551 to provide more flexibility for governing bodies impacted by a disaster or catastrophe. Sec. 551.045 is amended to reduce emergency posting time to one hour. Sec. 551.142 likewise is amended to require one hour’s notice to news media. Emergency or urgent public necessity is amended to include examples of necessity and emergency. New Sec. 552.233 allows the governing body to suspend compliance with Chapter 551 when it is impacted by a catastrophe that interferes with its operations and complies with the section. Initial suspension may last up to seven days with an extension of not more than seven more. Notice to the attorney general and the public is required. The AG will adopt specific forms. Effective 9/1/19.</p> |
| <p>Chapter 552, Gov’t Code</p> | <p>SB 943 Watson Relating to the disclosure of certain contracting information under the public information law. This bill adds certain confinement facilities, civil commitment facilities, and any entity that receives public funds for daily operation or restoration of the Alamo to the category of governmental body. It excludes certain economic development entities. The bill defines “contracting information” as specified information maintained by the governmental body or sent between the body and a current or potential vendor or contractor. Covered information includes vouchers and contracts relating to public funds receipt or expenditure; communications related to solicitation, evaluation, or negotiation of a contract; bid tabulations and other documents showing evaluation criteria and selection explanations; and communications related to performance of a final contract or work performed on behalf of the body. New Sec. 552.0222 provides that contracting information is public with certain stated exceptions. Sec. 552.104 (exception for information that would provide competitive advantage) is amended to require the governing body to demonstrate that release of the information would harm its interests by providing an advantage in a particular ongoing or recurring competitive situation. Sec. 552.110, (trade secrets” is amended to provide a specific definition for trade secret and to require the governing body to demonstrate trade secrecy based on specific factual evidence. New Sec. 552.1101 excepts “proprietary information” submitted to a governing body by a vendor or contractor in response to a request for bid, proposal, or qualification if the vendor/contractor demonstrates specifically that the information would reveal specified types of information and give advantage to a competitor. Exceptions to the exception are specified. The governing body must decline to release information to the extent needed to allow a vendor or contractor to assert the exception. Sec. 552.131 is amended to allow specified economic development entities to assert exceptions. New Subchapter J provides a procedure designed to ensure that vendors or contractors for governmental contracts with stated or resulting expenditures of at least \$1 million for goods or services retain and provide specified contracting information in response to a request. Effective 1/1/20</p> <p>SB 944 Watson Relating to the public information law. This bill makes several changes to Chapter 552, the Public Information Act. Secs.</p> |

552.002 and 552.159 are amended to provide that certain kinds of health information are not public information. Amendments over several sections address retrieval and preservation of public information held on private devices or otherwise held by current or former officials or employees (“temporary custodians”) outside of the governmental body’s possession. Current or former employees who maintain public information on a privately owned device must either transfer the information to the governmental body or a governmental body server for preservation or preserve it in original form in a backup and on the privately owned device for the appropriate retention period. An officer for public information must make reasonable efforts to obtain requested public information from a temporary custodian if the officer cannot comply without obtaining the information. Current and temporary officers or employees have no personal or property right to public information they create or receive in an official capacity. A temporary custodian must provide information within 10 days of a request from the records officer or the officer’s agent. Failure to do so is grounds for disciplinary action or any other applicable penalties. The governing body is considered to have received the information on the day it is surrendered or returned.

New Sec. 552.234 specifies that the exclusive method for making a public information request is delivery by US mail, email, or hand delivery to the public information officer or her designee. The governing body may approve additional appropriate methods including fax and submission through a website. Approved additional methods must be listed in the required public information sign or on the governing body’s website. The governmental body may designate a single mail and single email address for submission of requests. A governing body that posts those addresses on its website or on its required sign need not to respond to a public information request that is not received through one of the approved methods or delivered to a different address.

New Sec. 552.235 requires the attorney general to create a public information request form. The form must give the requestor the option of excluding material that is confidential or would be subject to an exception from the request. Governing bodies that allow use of the form must post it on their website if they maintain one. Effective 9/1/19.

Home addresses

The following bills add to the list of individuals whose home address, home telephone number, emergency contact information, social security number and information that reveals whether the person has family members are excepted from disclosure:

HB 1351 Cortez: adds a current or former member of the United States Army, Navy, Air Force, Coast Guard, or Marine Corps, an auxiliary service of one of those branches of the armed forces, 9/1/19

HB 2446 Swanson: adds: a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code, regardless of whether the firefighter or volunteer firefighter or emergency medical services personnel comply with Section 552.024 or 552.1175, as applicable. The bill also exempts work schedules and timesheets for these individuals. 9/1/19

HB 2910 Klick: adds: a current or former United States attorney or assistant United States attorney and the spouse or child of the attorney. 9/1/19

SB 662 Campbell: adds: a state officer elected statewide or a member of the legislature, regardless of whether the officer or member complies with Section 552.024 or 552.1175. Immediate effect.

SB 1494 Paxton: adds: a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services, regardless of whether the caseworker or investigator complies with Section 552.024 or 552.1175, or a current or former employee of a

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| | <p>department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;</p> <p>Also adds: a state officer elected statewide or a member of the legislature, regardless of whether the officer or member complies with Section 552.024 or 552.1175. Immediate effect.</p> |
| Chapter 281, Health & Safety Code | <p>SB 2 by Bettencourt Omnibus property tax reform Makes conforming amendments to change name of rollback rate to voter approval rate</p> |
| Loc. Gov't Code | <p>SB 2 by Bettencourt Omnibus property tax reform Makes conforming amendments to changes name of rollback rate to voter approval rate and effective rate to no-new revenue rate. Repeals Sec. 140.010.</p> |
| Sections 1063.255 1122.2522, 3828.157, 8876.152, Special District Local Laws Code | <p>SB 2 by Bettencourt Omnibus property tax reform Repeals Sec. 1063.255; Makes conforming amendments to changename of rollback rate to voter approval rate and effective rate to no-new revenue rate.; Sec. 1122.2522 is amended to provide for election under Sec. 26.07 of the Code rather than by petition; other conforming amendments provide that new Secs. 26.061 and 26.075 are not applicable to a tax imposed by the district. .</p> |
| Water Code | <p>SB 2 by Bettencourt Omnibus property tax reform Section 49.057 is amended to require certain financial statements, bond transcripts, and engineers reports to be included in an appendix to a developed district's budget. Sec. 49.107 and 49.108 are amended to provide that new Secs. 26.061 and 26.075 are not applicable to bond and contract taxes imposed by the district. Sec. 49.236 is amended to revise language in the notice of public hearing and notice of vote on tax rate. New Sections 49.23601, 49.23602, and 49.23603 provide for automatic elections to approve tax rates for low rate districts (8% M&O increase); developed districts (3.5% M&O increase), and for a petition election in other districts. Repeals Section 49.236, Water Code, as added by Chapter 248 (H.B. 1541), Acts of the 78th Legislature, Regular Session, 2003; Section 49.236(d), Water Code, as added by Chapter 335 (S.B. 392), Acts of the 78th Legislature, Regular Session, 2003; and Section 49.2361, Water Code. Effective 1/1/2020.</p> |
| Proposed Constitutional Amendments | <p>HJR 34 by Shine H Disaster exemption Authorizes the legislature to provide for exemption of disaster damaged property. (HB 492)</p> <p>HJR 38 by Leach J Personal income tax Prohibition of personal income tax imposition.</p> <p>HJR 95 Capriglione, Giovanni Authorization to exempt from ad valorem taxation precious metals. Allows exemption of precious metals. (HB 2859)</p> |