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WORTHAM TOWER, SUITE 600 | 2727 ALLEN PARKWAY | HOUSTON, TEXAS 77019-2133

Pending Property Tax Legislation for the 87th Legislative Session

By Sands Stiefer

This summary of pending legislation for the 87th legislative session is prepared by Olson & Olson for the benefit of local government officials and staff. It will be updated weekly to reflect new bills filed and changes to bills as they work their way through the session. These are summaries; readers should refer to the text of filed bills for full details. This issue is organized by bill number. This edition reflects actions through March 27, 2021.

House Bills

HB 35 Swanson, Valoree **Relating to an election authorizing the issuance of bonds or an increase in taxes by a political subdivision.**

Would require 25% turnout to make a bond or tax increase election effective and require such elections to be held on the November uniform election date. Effective 9/1/21.

HB 50 Murr, Andrew **Relating to the elimination of school district maintenance and operations ad valorem taxes and the creation of a joint interim committee on the elimination of those taxes.**

Would prohibit ISD's from imposing M&O taxes (with the exception of an enrichment tax) beginning in 2024.

HB 96 Toth, Steve **Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.**

Would amend Sec. 23.23, Tax Code, to provide that the market value of a residence homestead is equal to its value in the first year the owner qualified it for exemption under Sec. 11.13, unless the owner purchased the property as a bona fide purchaser, in which case its market value is the purchase price. For property qualified prior to 2022, the 2021 market value becomes the market value of the property in subsequent years. Various exceptions and qualification requirements are included. Effective 1/1/2022, contingent on constitutional amendment.

HB 122 Bernal, Diego **Relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of an unpaid caregiver of an individual who is eligible to receive long-term services and supports under the Medicaid program**

Would amend Sec. 11.18(p) to strike the requirement that facilities exempted under Sec. 11.18 (23) be located on a single campus. Effective 1/1/22

HB 125 Buckley, Brad **Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.**

Would amend Loc. Gov't Code Sec. 140.011(z) to redefine a covered local government to include a municipality with extraterritorial jurisdiction located within two miles of the boundary line of a US military installation. Effective 9/1/21

HB 183 Bernal, Diego **Relating to a limitation on the total amount of ad valorem taxes that a school district may impose on certain residence homesteads following a substantial school tax increase.**

Would add Sec. 11.262, Tax Code, providing a school tax limitation for homesteads that have had the homestead exemption in effect for 15 consecutive years or more. If the school taxes imposed in the 15th year exceed taxes from the first year by 20% or more, school taxes in succeeding years cannot exceed the least of: current year taxes as calculated; school taxes imposed in the 15th year; or school taxes as limited by the current Sec 11.26 tax ceiling. Increases in taxes prior to 2008 are excluded. The limitation passes to a surviving spouse. The limitation will increase if the owner makes new improvements, subject to some exceptions. Various conforming amendments are included. Effective 1/1/2022, contingent on constitutional amendment.

HB 186 Zwiener, Erin Relating to an exemption from ad valorem taxation of the portion of the appraised value of a person's property that is attributable to the installation in or on the property of certain water conservation systems.

Would add Sec. 11.325, Tax Code, providing an exemption for the portion of the appraised value of property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system. Effective 1/1/22, contingent on constitutional amendment.

HB 281 Stephenson, Phil Relating to the selection and administration of an appraisal review board.

Would amend Chapter 6, Subchapter c, to provide for the election of ARB members with four being elected from commissioner precincts and one member elected at large from the county, and make conforming changes. Provides that members of the ARB would appoint a sufficient number auxiliary board members to conduct hearings. Effective 9/1/21

HB 283 Stephenson, Phil Relating to the selection of the chief appraiser of an appraisal district.

Would amend Chapter 6, Subchapter A, Tax Code, to provide for election of chief appraisers. Makes conforming changes and defines "incompetency" for purposes of removing a chief appraiser to include not receiving required training. Effective 9/1/21

HB 288 Stephenson, Phil Relating to an exemption from ad valorem taxation by a school district for maintenance and operations purposes of the total appraised value of a residence homestead and the offsetting of the resulting revenue loss.

Would amend Sec. 11.13 to provide for a 100% homestead exemption for the M&O portion of the ISD tax rate. Makes conforming changes. Creates fund to reimburse school districts for lost revenue to the extent funds are available to do so. Effective 1/1/22 contingent on constitutional amendment.

HB 349 Craddick, Tom Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals.

Would amend the eligibility requirements for an exemption under Sec. 11.18(23) to allow the exemption for organizations that have been in existence for two years in certain municipalities while retaining the 12 year requirement for others. Effective 1/1/21

HB 381 Pacheco, Leo Relating to the establishment of a limitation on the total amount of ad valorem taxes that taxing units may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses.

Would amend Sec. 11.26, Tax Code, to expand the tax limitation provided by that section to all taxing units. Makes various conforming changes. Effective 1/1/22, contingent on constitutional amendment.

HB 384 Pacheco, Leo Relating to the period for which a school district's participation in certain tax increment financing reinvestment zones may be taken into account in determining the total taxable value of property in the school district.

Bill bracketed for City of San Antonio would modify the duration of certain reinvestment zones created by the City. Effective 9/1/21

HB 453 by Shaheen Homestead Exemption for certain physicians

Would amend Sec. 11.13 to allow counties to give a homestead exemption of up to 50% of value to a qualifying physician who provides indigent health services without seeking payment from any source. Effective 1/1/22 contingent on constitutional amendment

HB 467 Gonzalez, Jessica Relating to provisions applicable to affordable housing located in a reinvestment zone in certain areas of the state.

Would require certain cities to prepare affordable housing impact statements in connection with tax increment financing projects. Effective 9/1/21

HB 468 Gonzalez, Jessica Relating to the authority of certain municipalities to designate an area as a homestead preservation district and reinvestment zone and the use of tax increment revenue in that area.

Would amend Chap 373A, Loc. Gov't Code to modify the household income threshold required for creation of a homestead preservation district. Would permit use of surplus tax increment funds remaining after payment of all obligations to be used for homestead preservation district projects. Effective 9/1/21 HB 469

HB 469 Gonzalez, Jessica (F) Relating to the deferral or abatement of the collection of ad valorem taxes on an appreciating residence homestead.

Would amend Sec. 33.065, Tax Code, to change the interest rate on deferred taxes on an appreciating homestead from eight percent to five percent. Applies to interest accrued on or after effective date. Effective 1/1/22'

HB 475 Lopez, Ray Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty.

Would amend Sec. 11.133 to change the qualification for the exemption for a surviving spouse of a person killed in action to the surviving spouse of a person "killed or fatally injured in the line of duty." Effective 1/1/22, contingent on constitutional amendment.

HB 494 White, James Relating to the appraisal for ad valorem tax purposes of certain property that was erroneously omitted from an appraisal roll in a previous year.

Would amend Sec. 25.21 to make omitted property assessments optional unless otherwise required by law. Effective 9/1/21.

HB 528 White, James Relating to a limitation on increases in the appraised value of commercial real property for ad valorem tax purposes.

Would add new Sec. 23.231, Tax Code, providing for a limitation on increases in the value of commercial real property, defined as real property zoned or otherwise authorized for and actually used for a purpose other than single-family use, multifamily use, heavy industrial use, or use as a quarry. The appraised property of such property is the lesser of its market value or its previous appraised value plus 3.5%, plus the value of any new improvements. Eligibility begins and ends on terms similar to the Sec. 23.23 residential cap. Effective 1/1/22, contingent on constitutional amendment.

HB 529 White, James Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Would amend Sec. 23.23, Tax Code, to lower the permissible increase in appraised value for a residence homestead from 10% to 2.5%. Effective 1/1/22, contingent on constitutional amendment.

HB 533 Shine, Hugh Relating to ad valorem tax sales of personal property seized under a tax warrant.

Would amend Sec. 33.25, Tax Code, to make the provisions currently applicable to counties of three million or more applicable to all counties for the conduct of sales of property seized under a tax warrant. Effective 9/1/21

HB 534 Shine, Hugh Relating to the reduction of the sales price of a comparable property by an amount equal to the amount of the typical commission for the sale or purchase of property for purposes of using the market data comparison.

Would amend Sec. 23.013, Tax Code, dealing with the comparable sales approach, to require the chief appraiser to reduce the sale price of a comparable property by an amount equal to the typical sales commission for such property. Effective 1/1/22

HB 535 Shine, Hugh Relating to the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on the residence homestead of an individual who is elderly or disabled or a disabled veteran.

Would amend Sec. 33.06 to change the interest rate for deferred taxes from five percent to the 10-year T Bill rate as of January 1 of the applicable year. Effective 1/1/22

HB 537 Patterson, Jared Relating to the posting of required notice by a county on the county's Internet website.

Would add Sec. 2051.0465, Gov't Code, to allow a county to meet posting requirements to provide posting in a newspaper by posting the notice on the county's internet website. Effective 9/1/21

HB 778 Lozano, Jose Relating to the extension of the expiration of certain parts of the Texas Economic Development Act.

Would amend Sec. 313.007, Tax Code, to extend the expiration date for Subchapters B and C to December 31, 2032. Immediate effect.

HB 798 Larson, Lyle Relating to the authority of an appraisal district to increase the appraised value of property for ad valorem tax purposes in the next tax year in which the property is appraised.

Would amend Sec. 23.01(e) to require the chief appraiser to have clear and convincing evidence to increase the value of property lowered in the previous year as a result of an agreement. Would provide that the chief appraiser may not increase the value of a property covered by Sec. 23.01(e) by more than five percent plus the value of any new improvements. Effective 1/1/22, contingent on constitutional amendment.

HB 951 Raymond, Richard Relating to the exclusion from the market value of real property for ad valorem tax purposes of the value of any improvement, or any feature incorporated in an improvement.

Would add Sec. 23.015, Tax Code, to provide that in valuing property the chief appraiser excludes value added by improvements or features whose primary purpose is ADA compliance. Applies only to features/improvements made on or after 1/1/21. Effective: 1/1/2022 if Constitutional amendment passes

HB 952 Raymond, Richard Relating to the qualification of land for appraisal for ad valorem tax purposes as qualified open-space land.

Would amend Sec. 23.51 to allow an owner whose land qualifies for open-space appraisal to qualify adjacent land that the owner acquires and that is currently devoted to agricultural use to the degree of intensity generally accepted in the area. Effective 1/1/22

HB 984 White, James Relating to the appraisal for ad valorem tax purposes of certain property that was erroneously omitted from an appraisal roll in a previous year.

Would amend Sec. 21.21 to make addition of omitted property to the appraisal roll discretionary unless the law otherwise requires addition. Effective 9/1/21,

HB 986 Shine, Hugh Relating to the appointment of appraisal review board members.

Would amend Sec. 6.41 to allow appraisal district board of directors to elect whether to appoint ARB members or have them appointed by the local administrative district judge. The board of directors for a county with a population of 120,000 or more could only choose to appoint ARB members if each member of the BOD other than the county assessor-collector serves as a member of the governing body of a participating taxing unit.

HB 987 Shine, Hugh Relating to an exemption from ad valorem taxation of all or a portion of the value of a person's income-producing tangible personal property depending on the value of the property.

Would amend Sec. 11.145 to increase the exemption for business personal property valued at less than \$500 to less than \$5,000. The property must be listed in a single account with a total value of less than \$5,000. A person could receive more than one exemption. Would add Sec. 11.1455 providing an exemption of 20% of the value of tangible personal property listed in a single account if the total taxable value is \$5,000 or more and less than \$500,000. A person may receive more than one exemption. Effective 1/1/22 contingent on constitutional amendment.

HB 988 Shine, Hugh Relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest.

Would add new Subchapter E to Chapter 41, Tax Code. The subchapter provides for a property owner who has filed a pending protest to file suit to compel the chief appraiser, appraisal district, or ARB to comply with a procedural requirement established by chapter 41 or an ARB or comptroller rule adopted pursuant to Chapter 41. The owner must first deliver notice to the entity and may not file suit unless the entity refuses to comply or does not comply within 10 days of the request. The owner must file within 30 days of the refusal or the 11th day following the request. Delivery of notice entitles the owner to a postponement of the hearing until either the 10 day period elapses or during the pendency of the suit. The suit is for the limited purpose of determining failure to comply; there is no discovery; the court must set the matter at the "earliest possible date" and determine the merits at the end of the hearing. If the court finds failure to comply, the court must order the entity to comply and enter any orders necessary, and may award costs and reasonable attorney fees to the property owner. The order is final and not appealable. Effective 1/1/22.

HB 989 Shine, Hugh Relating to the correction of an ad valorem tax appraisal roll.

Would amend Sec. 25.25 to permit correction of errors relating to unequal appraisal and "excessive market value." Effective 9/1/21.

HB 990 Shine, Hugh Relating to the repeal of the penalty on a delinquent ad valorem tax on a residence homestead.

Would amend Secs. 31.031(b) and 31.032(c) to provide that delinquent installment payments under Sec. 31.031 do not incur penalty and likewise they do not include penalty under Sec. 31.032 if the property is the owner's residence homestead.

HB 991 Shine, Hugh Relating to the authority of the owner of a residence homestead to receive a discount for making an early payment of the ad valorem taxes on the homestead.

Would provide a mandatory 3/2/1% discount for early payment of taxes on a residence homestead. Would require a mortgage services who pays property taxes on a residence homestead to pay them in time to qualify for the maximum discount if the owner so requests in writing. Effective 1/1/22.

HB 992 Shine, Hugh Relating to installment payments of ad valorem taxes imposed on residence homesteads.

Would amend Sec. 31.031 to permit any owner of a residence homestead to pay taxes on it in installments as provided by the section. Effective 1/1/22.

HB 993 Shine, Hugh Relating to the establishment of a limitation on the total amount of ad valorem taxes that certain taxing units may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouse.

Would amend Sec. 11.261, Tax Code, to make the tax limitation provided by that section mandatory rather than optional for county, city, or junior college districts. Effective 1/1/22 contingent on constitutional amendment.

HB 994 Shine, Hugh Relating to an exemption from ad valorem taxation by a taxing unit other than a school district of a portion of the appraised value of a residence homestead based on the average appraised value of all qualified residence homestead.

Would amend Sec. 11.13 to provide for an additional homestead exemption from taxes other than those of a school district. The exemption would be from 5 to 15% of the average appraised value of residence homesteads in the county as determined by the chief appraiser. The governing body would specify the percentage. The average value is determined as of August 1. Effective 1/1/22 contingent on constitutional amendment.

HB 1022 Murphy, Jim Relating to the exemption from ad valorem taxation of real property leased to and used by certain schools.

Would add Sec. 11.211 providing an exemption for real property leased to an open enrollment charter school. The property must be used exclusively by the school for operation or administration and reasonably necessary for that purpose. The owner must certify by affidavit that the rent will be reduced in an amount equal to the tax reduction. Would provide that Sec. 25.07 does not apply to the leasehold interest in the exempt property. Effective 1/1/22 contingent on constitutional amendment.

HB 1053 Bell, Cecil Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Would amend Sec. 23.23, Tax Code to reduce the limitation percentage to five percent and apply it to all real property. Effective 1/1/22 contingent on constitutional amendment.

HB 1061 Bucy, John Relating to the authority of a taxing unit other than a school district to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose.

Would amend Sec. 11.261, Tax Code to permit all taxing units other than school districts to adopt the local option tax ceiling provided by that section. Effective 1/1/22 contingent on constitutional amendment.

HB 1084 King, Phil Relating to the calculation of the additional tax imposed on land appraised for ad valorem tax purposes as open-space or timber land as a result of a change in the use of the land.

Would amend Secs. 23.55 and 23.76, Tax Code, to provide that change of use rollback tax does not apply to a portion of a parcel that is subject to a right-of-way when the change of use occurs. Immediate effect.

HB 1090 Bailes, Ernest Relating to the appraisal for ad valorem tax purposes of property that was erroneously omitted from an appraisal roll in a previous year.

Would amend Sec. 25.21 to provide for a consistent three year back assessment period for both real and personal omitted property. Effective 9/1/21.

HB 1095 Howard, Donna Relating to the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead.

Would amend Sec. 11.26 to modify calculation of school tax ceilings by adjusting to reflect reductions in the maximum compressed tax rate for the school district. Effective 1/1/22 contingent on constitutional amendment.

HB 1099 Beckley, Michelle Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.

Would amend Secs. 23.01, 41.43, and 42.26 to change the standard of proof for unequal appraisal based on comparable properties. Would require a person performing such an analysis to base calculations on the median level of appraisal of comparable properties rather than the adjusted appraised value of those properties. Would require selection of comparable properties with regard to characteristics described in Sec. 23.013. Would require use of the noticed appraised value of comparable properties under Chapter 41 and the certified appraised value of comparable properties under Chapter 42. Requires the comptroller to establish standards for the development and calibration of adjustments for industrial, petrochemical, and utility properties and other unique properties. Would amend Sec. 42.29 to provide that an appraisal district, chief appraiser, or appraisal review board that prevails in an appeal under Sec. 42.26 may be awarded attorney fees not to exceed \$15,000. Effective 9/1/21.

HB 1101 Beckley, Michelle Relating to mandatory sales price disclosure in real property sales.

Would add Sec. 12.0013, Property Code, requiring that instruments conveying real property under a contract for sale disclose the sales price of the property. Would impose a penalty against the purchaser for each violation. Effective 9/1/21.

HB 1120 Lucio III, Eddie Relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest.

Would add new Subchapter E to Chapter 41, Tax Code. The subchapter provides for a property owner who has filed a pending protest to file suit to compel the chief appraiser, appraisal district, or ARB to comply with a procedural requirement established by chapter 41 or an ARB or comptroller rule adopted pursuant to Chapter 41. The owner must first deliver notice to the entity and may not file suit unless the entity refuses to comply or does not comply within 10 days of the request. The owner must file within 30 days of the refusal or the 11th day following the request. Delivery of notice entitles the owner upon request to a postponement of the hearing until either the date the suit is filed or the deadline date for filing suit. The suit is for the limited purpose of determining failure to comply; there is no discovery; the court must set the matter at the “earliest possible date” and determine the merits at the end of the hearing. If the court finds failure to comply, the court must order the entity to comply and enter any orders necessary, and may award costs and reasonable attorney fees to the property owner. The order is final and not appealable. Effective 1/1/22.

HB 1166 Metcalf, Will Relating to the selection of the chief appraiser of an appraisal district.

Would provide that the chief appraiser is elected by the voters. The chief appraiser would serve a two-year term and must have resided in the county for four years preceding the date she takes office. Would provide that a chief appraiser may be removed for failure to complete mandatory chief appraiser training under Sec. 5.042. Effective 9/1/21; elected chief appraiser takes office January 1, 2023.

HB 1167 Metcalf, Will Relating to the selection and administration of an appraisal review board.

Would provide for an elected five member appraisal review board. Four members would be elected from county precincts and one at large. In addition for current grounds for removal, members could be removed for failure to complete comptroller training. The board could appoint a sufficient number of auxiliary members needed to complete hearings. Effective 9/1/21 and 1/1/23.

HB 1168 Metcalf, Will Relating to the selection of the board of directors of an appraisal district.

Would provide for the election of appraisal district directors. One director is elected from each of the four precincts and one is elected at large. The county assessor collector continues to serve as a nonvoting director. Directors are elected to two year terms. Effective 9/1/21 and 1/1/23.

HB 1197 Metcalf, Will Relating to the period for which certain land owned by a religious organization for the purpose of expanding a place of religious worship or constructing a new place of religious worship may be exempted from ad valorem taxation.

Would amend Sec. 11.20(j), Tax Code, to extend the period for exemption of contiguous land held for expansion of a worship place to six years. Effective 1/1/22.

HB 1279 Kacal, Kyle Relating to a local option exemption from ad valorem taxation of a percentage of the appraised value of the residence homesteads of certain volunteer first responders.

Would amend Sec. 11.13, Tax Code, to allow taxing units to adopt a local option homestead exemption of up to five percent of appraised value for certain volunteer fire fighters and emergency services volunteers. Effective 1/1/22 contingent on constitutional amendment.

HB 1283 Wilson, Terry Relating to the authority of a taxing unit other than a school district to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose on the residence.

Would amend Sec. 11.261, Tax Code, to allow any taxing unit other than a school district to adopt the tax ceiling authorized by that section for elderly and disabled homeowners. Effective 1/1/22 contingent on constitutional amendment.

HB 1360 Landgraf, Brooks Relating to the procedure by which a taxing unit is required to provide public notice of certain ad valorem tax-related information.

Would amend Sec. 26.04(e) to require a taxing unit to publish its notice of no-new-revenue and voter approval tax rates in a newspaper in addition to on its website. Effective 1/1/22

HB 1391 Middleton, Mayes Relating to the effect of an election at which the voters fail to approve or vote to reduce the ad valorem tax rate adopted by the governing body of a taxing unit.

Would amend Secs. 26.06, 26.0336, 26.07, 26.075 and 26.08, Tax Code, to provide that if a tax rate ratification election fails, the rate is reduced to the lower of the no-new-revenue or voter approval tax rates. Makes conforming amendments to the Water Code. Effective 1/1/22.

HB 1392 Middleton, Mayes Relating to the maximum amount of the local option residence homestead exemption from ad valorem taxation by a taxing unit all or part of which is located in certain counties.

Would amend Sec. 11.13 to increase the maximum optional homestead exemption percentage to 100% for taxing units with all or part of their territory in Chambers or Galveston counties. Effective 1/1/22 contingent on constitutional amendment.

HB 1393 Middleton, Mayes Relating to the maximum amount of the local option residence homestead exemption from ad valorem taxation by a taxing unit.

Would authorize a taxing unit to exempt up to 100% of the value of residence homesteads. Effective 1/1/2022 contingent on constitutional amendment.

HB 1395 Middleton, Mayes Relating to ad valorem taxation.

Would abolish boards of directors and provide that the county assessor-collector governs the appraisal district. Would change the name of the appraisal district to county appraisal office. The county assessor may serve as chief appraiser or appoint another individual (not related) to do so. Members of the ARB would be appointed by majority vote of the senators and representatives with territory in the appraisal district. Makes conforming amendments throughout the Tax Code. Would amend Sec. 11.01 to provide that tangible personal property is not taxable. Would amend Sec. 23.0101 to provide that the chief appraiser would use the cost approach for single-family, duplex, triplex, and quadruplex homes constructed by or on behalf of the owner, and the income approach for all other real property. Would add new Sec. 23.231 providing that if the owner discloses the purchase price of a single-family, duplex, triplex, or quadruplex home, the value of the home is limited to the lesser of market value or the sum of the purchase price and the value of any new improvements. Amends Sec. 25.18 to provide that the appraisal office may reappraise property if the chief appraiser determines that conditions warrant reappraisal. Amends Sec. 42.26 to eliminate use of appraisal ratios in proving unequal appraisal. Various effective dates.

HB 1420 Bucy, John Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured.

Would amend Sec. 11.133 to expand coverage of the exemption to those whose spouse is killed or fatally injured in an incident directly related to the member's military service while serving on active duty. Effective 1/1/22 contingent on constitutional amendment.

HB 1421 Cain, Briscoe Relating to the temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.

Would repeal portions of Sec. 11.35 providing for local option disaster exemption, making the exemption mandatory for all taxing units. Amends Sec. 11.43 to conform. Effective 1/1/22.

HB 1440 Schaefer, Matt Relating to the availability of personal information of individuals who are honorably retired from certain law enforcement positions.

Would amend and reenact Sec. 11.135, Tax Code. Amendment adds honorably retired county jailers and honorably retired police officers or inspectors of the United States Federal Protective Service to the list of those covered by the section. Reenactment conforms multiple bills from the last session. Adds a definition of honorably retired. Would take effect immediately.

HB 1469 Hefner, Cole Relating to the appraisal of land for ad valorem tax purposes as qualified open-space land following a transfer between family members.

Would amend Sec. 23.54 to provide that land transferred between relatives within the second degree by affinity or third degree of consanguinity retains its agricultural appraisal without the necessity of application. However, the new owner must notify the appraisal office within 180 days. Would amend Sec. 25.25 to allow reinstatement of agricultural appraisal for two preceding years if such a relative failed to file timely application under existing law. A 10% of the difference in tax penalty would be imposed.

HB 1502 Deshotel, Joe Relating to the extension of the expiration of certain parts of the Texas Economic Development Act.

Would amend Chapter 313, Tax Code, to extend the expiration date of Subchapters B and C to December 1, 2032. Would take effect immediately.

HB 1544 Guillen, Ryan Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land if the land is temporarily used for sand mining operations.

Would add Sec. 23.527, bracketed for certain properties over the Carrizo aquifer, to allow for continuation of agricultural appraisal during a temporary sand mining operation subject to specific requirements. Would take effect immediately.

HB 1556 Murphy, Jim Relating to the Texas Economic Development Act.

Would amend Chapter 313, Tax Code, by reclassifying the tax relief afforded as an exemption; repealing certain provisions related to power generation; adding a provision regarding renovation or expansion; reorganizing school district categories for purposes of determining minimum investment; including coverage of a battery energy storage facility; revising the comptroller's role in administering applications for the exemption; providing for an annual report. The exemption exempts property from a school districts tier one maintenance and operations rate and a portion of its enrichment rate. The school district may provide an exemption for fewer than 10 years. The bill makes a recipient liable to the state for certain amounts and makes other conforming amendments. Effective 9/1/21.

HB 1567 Middleton, Mayes Relating to the system for appraising property for ad valorem tax purposes.

Would amend Sec. 25.18 to require that a district's reappraisal plan provide for reappraisal not more frequently than once every two years except at the owner's request or to capture the value of new improvements. Would not apply in the year a Sec. 23.23 homestead limitation expires. Would require conduct of comptroller property value study and MAP reviews every two years. Would amend Sec. 23.01 to provide that the chief appraiser has the burden of proof to support an increase in the value of property from the previous year, irrespective of whether the property value was reduced in the preceding year. Would amend Sec. 23.013 to limit comparable sales to those occurring within 24 months of the appraisal date. Would have immediate effect.

HB 1568 Middleton, Mayes Relating to the school district property value study conducted by the comptroller of public accounts.

Would amend Sec. 403.3011, Gov't Code, to change the margin of error for the comptroller's property value study from five to ten percent. Immediate effect.

HB 1577 Davis, Yvonne Relating to a temporary limitation on the appraised value of certain real property in specified areas for ad valorem tax purposes.

Would add Sec. 23.231, Tax Code, providing for a local option tax limitation for cities, counties, and school districts. The limitation would apply only to certain census tracts in Dallas, Harris, and Lubbock counties, and would limit the appraised value of a residence homestead or an undeveloped lot to the lower of its value as otherwise determined by law or its appraised value in the preceding year. The limitation for a vacant lot would expire if the lot was not developed with an owner occupied single-family residence homestead within five years of adoption. The limitation would expire in 2037. Various conforming amendments are made to other sections. Effective 1/1/22 contingent on constitutional amendment.

HB 1601 Allison, Steve Relating to a local option exemption from ad valorem taxation of all or part of the appraised value of the residence homesteads of certain peace officers.

Would amend Sec. 11.13 to allow a local option exemption for all or part of the value of the residence homestead of a police officer residing in a designated high need area. Effective 1/1/22 contingent on constitutional amendment.

HB 1604 Murphy, Jim Relating to requirements for beneficial tax treatment related to a leasehold or other possessory interest in a public facility used to provide affordable housing.

Would amend Sec. 303.042, Local Gov't Code, to provide that an exemption for a multifamily residential development described by the section applies only if, in addition to current requirements, (1) each governmental body authorized to tax the property approves the development by resolution; (2) certain percentages of the units are reserved for certain income level families, and (3) refusal to rent may not be based on the tenant's participation in the federal Section 8 Housing Choice Voucher Program.

HB 1628 Raymond, Richard (D) Relating to the correction of an ad valorem tax appraisal roll and related appraisal records.

Would amend Sec. 25.25 to permit correction of an inaccuracy in value resulting from error or omission in a rendition for the current and two preceding tax years. The property owner must have timely filed the rendition and may not have had a protest hearing on the property, a prior correction by agreement, a determination of forfeiture for failure to pay under protest, or the value was established by written agreement. Effective 9/1/2021.

HB 1705 Schofield, Mike(R) Relating to the establishment of a limitation on the total amount of ad valorem taxes that taxing units may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses.

Would amend Sec. 11.26, Tax Code, to expand the tax limitation provided by that section to all taxing units. Makes various conforming changes. Effective 1/1/22, contingent on constitutional amendment.

HB 1762 Johnson, Jarvis (D) Relating to an exemption from ad valorem taxation of the total appraised value of the residence homesteads of certain elderly persons and their surviving spouses.

Would amend Sec. 11.11 to provide a total exemption for individuals of 80 or older who have received the exemption on the homestead for at least the preceding 10 years. Would transfer to over 55 surviving spouse. Would amend the Education Code to provide additional state aid to offset losses to school districts.

HB 1797 Allison, Steve(R) Relating to ad valorem and franchise tax credits for donations to school districts to create or support career and technical education programs or courses.

Would provide a school district property tax credit to the owner of a business with its principal office in the school district for donations to create or expand a career and technical education program or course in the district. The owner would apply to the appraisal district, who would forward the application to the comptroller for determination. The credit varies with the amount donated. Effective 1/1/22 contingent on constitutional amendment.

HB 1798 Shaheen, Matt(R) Relating to the effect of a disaster declaration on the ad valorem tax rate of a taxing unit other than a school district and the appraised value of certain property in the taxing unit.

Would add Sec. 23.231, Tax Code, providing for a limitation on increases of value for property that was located in a disaster area during the preceding year. The property value is limited to the lesser of market value or the previous year's appraised value plus the market value of new improvements. If the property is a homestead, the appraised value is the lower of the Sec. 23.231 limitation or the Sec. 23.23 limitation. Would add Sec. 26.0501 preventing a taxing unit from adopting a tax rate that exceeds the sum of its no-new-revenue rate and current debt rate. Effective 1/1/22 contingent on constitutional amendment.

HB 2014 Lucio III, Eddie(D) Relating to ad valorem taxation.

Would amend the labor Code to exclude ARB service from the definition of employment. Would amend Sec. 23.55, Tax Code, to require notice of change of use to be delivered within 180 days of the date the owner

notifies the chief appraiser or the chief appraiser discovers the change. There will be no rollback tax if the chief appraiser fails to deliver the notice in the time allotted. Would amend Sec. 25.02 to require a unique account number for each appraisal record and to require notice to the property owner of a change in account number. Would provide that with the exception of residential property or improvement only records, the chief appraiser must combine contiguous parcels or separate identifiable segments of the owner's property into separate accounts. The owner must make the request before January 1 and the request must contain a metes and bounds or "other" legal description sufficient to divide the parcel. If the chief appraiser refuses the request, the ARB may order the change under a Sec. 25.25 motion or protest. Would provide that the chief appraiser may not send a 25.19 notice for property required to be rendered until after the deadline has expired and, for timely renditions, the chief appraiser has determined the value for the year. Would prohibit the chief appraiser from delivering corrected, amended, or additional notices for the property that increase the value of the property above the original notice unless the purpose of the notice is to correct a clerical error or to include omitted property. Would amend Sec. 41.45 to allow an ARB to sit in a single member panel to hear certain protests with the owner's request or assent. Would amend Sec. 41.47 to require an ARB order determining appraised value to separately list the appraised value of land and of improvements to the land, as shown in the original appraisal record and as finally determined by the board. Would amend Sec. 41.67 to revise the deadline for providing requested information to be the 14th day before the date of the hearing for requests made prior to that date, and the day before the hearing for requests made after the 14th and before the 5th day prior to hearing. Would amend Sec. 42.01 to prevent separate appeal of land value or improvement value if the ARB order determined the value of both. Would amend Sec. 42.015 to allow lessees contractually obligated to pay property taxes to appeal ARB orders on protests brought by the lessee or the owner. Would amend Sec. 42.23(e) to delete the requirement that the property owner designate a cause of action. Would prohibit the court from making an order that conflicts with Sec. 42.23(e). Would amend Sec. 42.43 to address certain refunds. Includes various conforming and transition provisions. Effective 1/1/22.

HB 2043 Lemar Ben Relating to the qualification of land for appraisal for ad valorem tax purposes as agricultural land and the liability for the additional tax imposed on such land if the use of the land changes as a result of a condemnation.

Would amend Sec. 23.46 to provide that condemnation of a right of way up to 200 feet wide is not a diversion of the land from agricultural use. Additionally provides that change of use taxes imposed are the personal liability of the condemning entity. Effective 9/1/21

HB 2212 Munoz, Sergio(D) Relating to the selection of the board of directors of an appraisal district.

Would provide that the CAD is governed by a board of five directors, one elected from each county precinct and the county assessor-collector. If the assessor collector is ineligible, a fifth director is elected from the county at large. Various conforming and transition provisions. Effective September 1 2021 and January 1, 2022.

HB 2239 Gates, Gary(R) Relating to providing automatic tax relief to certain parties affected by an emergency order, proclamation, or regulation.

Would provide automatic tax relief proportionate to the duration of a period in which a private business is closed, has reduced operating hours, or reduced occupancy, or is prohibited from enforcing otherwise enforceable lease terms under an order, proclamation, or regulation issued under Chapter 418, Gov't Code. Provides that the owner is not liable for property taxes or state taxes if the governor declares the order, not liable for municipal taxes if a municipality does so, not liable for county taxes if the county does so, and not liable for any state or local taxes if "any other authority" does so. Effective 9/1/21

HB 2292 Landgraf, Brooks(R) Relating to the appraisal for ad valorem tax purposes of a real property interest in oil or gas in place.

Would amend Sec. 23.175 to provide that if oil or gas interests are appraised based on future income of produced oil or gas, the method must use the average price of the oil and gas from the interest for the two preceding calendar years in appraising the interest. If there was no production during that time, the two year average of similar oil and gas sales must be used. Effective 1/1/22.

HB 2311 Krause, Matt(R) Relating to limitations on increases in the appraised value for ad valorem tax purposes of residence homesteads and single-family residences other than residence homesteads. Effective 1/1/22 contingent on constitutional amendment.

Would amend Sec. 23.23 to reduce the homestead limitation from 10% to 5%; would add new Sec. 11.231 imposing a 10% cap on increases in the value of single family residences that do not qualify as residence homesteads.

HB 2403 Krause, Matt(R) Relating to the procedure for selecting the members of the board of directors of an appraisal district.

Would amend Sec. 6.03, Tax Code, to require voting taxing units in counties of 120,000 or more to cast votes for directors at the first or second open meeting of the governing body after the date the ballot is delivered. The body must submit its vote to the chief appraiser not later than the third day after the date the resolution is adopted. Effective 9/1/21.

HB 2413 Shine, Hugh(R) Relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest.

Would amend Chapter 41, Tax Code, to allow taxpayers to bring limited suits against a CAD, chief appraiser, or ARB to remedy failure to comply with procedural requirements. Effective 1/1/22.

HB 2489 Cook, David (F)(R) Relating to a restriction on the authority of an appraisal district to increase the appraised value of a residence homestead for ad valorem tax purposes for a specified period after a tax year in which the appraised value.

Would provide that if the appraised value of a residence homestead is lowered by agreement or by final determination of a protest or appeal under Subchapter F, the appraised value of the property may not be increased except for new improvements for the three following years. The limitation would expire if a Sec. 23.23 limitation in effect at the time the value was reduced expires. Effective 1/1/22.

HB 2535 Sanford, Scott(R) Relating to the appraisal for ad valorem tax purposes of real property that includes improvements used for the noncommercial production of food for personal consumption.

Would amend Sec. 23.014 to require the chief appraiser to exclude value attributable to improvements used for the noncommercial production of food for personal consumption from the value of real property. Effective 1/1/22.

HB 2711 Hinojosa, Gina(D) Relating to the continuation of a residence homestead exemption from ad valorem taxation while the owner is temporarily absent because of service outside of the United States as a foreign service officer employed by the United States Department of State.

Would amend Sec. 11.13, Tax Code, to include service outside the United States as a foreign service officer in the definition of temporary absence. Immediate effect.

HB 2715 Lucio III, Eddie(D) Relating to the system for appraising property for ad valorem tax purposes.

Would: require the ARB to certify approval of the appraisal records; remove the requirement to send ARB orders by certified mail; and change the deadline for filing a Chapter 42 appeal to the 60th day following the later of receipt of the order or inclusion of the ARB's certification records in the Sec. 26.17 database; Effective 1/1/22.

HB 2723 Meyer, Morgan(R) Relating to public notice of the availability on the Internet of property-tax-related information.

Would require the Sec. 25.19 notice and various truth in taxation notices to contain a statement directing the property owner to a single URL for tax rate information. Would require the comptroller to create and maintain such a URL for the purpose of redirecting property owners to the Sec. 26.17 database for each county. Effective 9/1/21 and 1/1/22.

HB 2790 Shaheen, Matt(R) Relating to the eligibility of a person to serve on the appraisal review board of certain appraisal districts.

Would limit ARB members to a single term in CADs with populations of 1 million or more. Effective 1/1/22

HB 2804 Rogers, Glenn (F)(R) Relating to notice by an appraisal district to an owner of the surface estate of real property of the owner's right to file a report of decreased value.

Would amend Sec. 22.03 to require the chief appraiser to annually send a report of decreased value form to owners of severed surface estates, along with an explanation of their right to file the form. Effective 1/1/22.

HB 2832 Patterson, Jared(R) Relating to an exemption from ad valorem taxation of the residence homesteads of certain disabled first responders and their surviving spouses.

Would add new Sec. 11.138 providing a total homestead exemption for the property of certain disabled first responders and their surviving spouses. Would allow the spouse to transfer the benefit of the exemption to a subsequent homestead. Effective 1/1/22 contingent on constitutional amendment.

HB 2944 Krause, Matt(R) Relating to the study of school district property values conducted by the comptroller of public accounts.

Would amend Sec. 403.302, Gov't Code, to delete the requirement that the comptroller ensure that varying levels of appraisal do not affect the property value study, change the margin of error for the study to be from .90 to 1.05, and limit consideration of sales to those occurring in the preceding year.

HB 2958 Shine, Hugh(R) Relating to the scope of the review of an appraisal district by the comptroller of public accounts.

Would amend Sec. 5.102 to require the comptroller to conduct a limited scope MAP review of a CAD if the previous review found compliance with generally accepted practice and made no recommendations. Limited review could occur only once in a four-year period. A limited review is not scored. Effective 9/1/21.

HB 2959 Shine, Hugh(R) Relating to the appeal of a determination by the comptroller of public accounts of a protest of the comptroller's findings in a study of school district property values.

Would amend Sec. 403.304, Gov't Code, to permit certain property owners to join in an appeal of school district study findings. Would provide for court review of an appeal by trial de novo. Effective 1/1/22.

HB 2966 Tinderholt, Tony(R) Relating to the repeal of provisions providing for the calculation and effect of a de minimis ad valorem tax rate.

Would repeal sections of Chapter 26 and of the Water Code dealing with de minimus tax rates in truth in taxation calculations. Effective 1/1/22.

HB 2971 Cason, Jeff (F)(R) Relating to the repeal of the Texas Economic Development Act.

Would repeal Chapter 313, Tax Code. Contains savings provision for agreements and tax credits already in place. Effective immediately.

HB 2980 Geren, Charlie(R) Relating to the duty of an appraisal review board to determine a motion or protest filed by a property owner and the right of the owner to appeal the board's determination.

Would amend Secs. 25.25 and 41.01 to require the ARB to consider and determine motions and protests by written order. Would prohibit the board from determining the property owner has forfeited its rights to file unless the forfeiture is for non-payment of undisputed taxes. Effective immediately.

HB 3070 Ellzey, Jake (F)(R) Relating to the amount of the exemption from ad valorem taxation to which certain disabled veterans and the surviving spouses and children of certain veterans are entitled.

Would amend Sec. 11.22 to increase the disabled veterans' exemption amounts to a range of \$22,000 to \$48,000. Effective 1/1/22 contingent on constitutional amendment.

HB 3193 Shine, Hugh(R) Relating to the applicability of provisions entitling certain lessees to receive a copy of a notice of appraised value delivered to a property owner by the chief appraiser of an appraisal district.

Would amend Sec. 41.413 to clarify that contracts covered by the section are described in subsection (b). Effective 9/1/21.

HB 3230 Moody, Joe(D) Relating to the continuation and application of the Texas Economic Development Act.

Would add administrative offices and distribution warehouses to the projects that could be subject to a Chapter 313 agreement.

HB 3243 Shine, Hugh(R) Relating to the payment of delinquent ad valorem taxes on property subject to a tax sale.

Would amend Sec. 31.06 to allow a collector to require payment of delinquent taxes on property previously seized or subject to an order of sale by cashier's check, certified check, currency, or electronic fund transfer. Immediate effect.

HB 3260 Thierry, Shawn(D) Relating to ad valorem taxation, including the disclosure of the sales price of real property to use in appraising property for ad valorem tax purposes and the effect of an unfunded mandate on the use by a political subdivision.

Would amend Sec. 11.13 to allow local option homestead exemption of \$5,000 or more as either a percentage or lump sum, but not both. Would add a new subchapter D to Chapter 22 providing for local option sales disclosure to be adopted at an election called by commissioners court. Would add new Sec. 23.27 requiring the comptroller to develop standards for development and calibration of adjustments for unique, petrochemical refining and processing, industrial, and utility properties. Would require tax bills to include information about the total cost and average tax savings resulting from homestead exemptions. Would limit comparable appraisal methodology for unequal appraisal to homesteads and properties valued at less than \$250,000. Would permit a political subdivision not to pay for certain legislative mandates if doing so would require raising its tax rate or the legislature failed to provide for reimbursement of costs. Effective 1/1/22.

HB 3317 Metcalf, Will(R) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Would amend Sec. 23.23 and make conforming amendments to apply the Sec. 23.23 limitation to all real property. Effective 1/1/22 contingent on constitutional amendment.

HB 3321 Metcalf, Will(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Would amend Sec. 23.23, Tax Code, to reduce the tax limitation percentage to 5%. Effective 1/1/2022, contingent on constitutional amendment.

HB 3322 Metcalf, Will(R) Relating to the selection and administration of an appraisal review board in certain counties.

Would provide for an elected three member ARB in Montgomery County. Effective 1/1/23.

HB 3328 Bernal, Diego(D) Relating to the periodic review and expiration dates of state and local tax preferences.

Would add Chapter 320A, Gov't Code, requiring the comptroller to periodically review tax preferences, including ad valorem exemptions. Would place a six year sunset period on tax preferences enacted in or after 2022. Effective 1/1/22, contingent on constitutional amendment.

HB 3359 Rodriguez, Eddie(D) Relating to the authority of the governing body of a taxing unit other than a school district to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value.

Would amend Sec. 11.13 to allow a local - option lump sum exemption of from \$5,000 to an amount equal to 20% of the average market value of a homestead in the taxing unit. Effective 1/1/22 contingent on constitutional amendment.

HB 3376 Meyer, Morgan(R) Relating to the effect of a disaster on the calculation of certain tax rates and the procedure for adoption of a tax rate by a taxing unit.

Would add Sec. 26.042, Tax Code, providing that the disaster exception (allowing a taxing unit to use an 8% factor in calculating its rollback tax rate) applies only where the disaster causes physical damage. Would provide exceptions to mandatory elections in specified disaster scenarios. Would provide that the portion of a tax rate increase for disaster purposes isn't included in calculating the following year's voter approval and no new revenue rates. Effective immediately.

HB 3437 Goldman, Craig(R) Relating to the authority of a taxing unit other than a school district to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose on the residence homesteads.

Would amend Sec. 11.261, Tax Code to permit all taxing units other than school districts to adopt the local option tax ceiling provided by that section. Effective 1/1/22 contingent on constitutional amendment.

HB 3439 Deshotel, Joe(D) Relating to the appraisal for ad valorem tax purposes of certain nonexempt property used for low-income or moderate-income housing.

Would amend Sec. 23.215 to extend the exemption to property held for lease and require that not yet stabilized new construction be appraised based on income and expense projections in the property's first year TDHCA underwriting report. Further, the chief appraiser must appraise the property in the manner described by Sec. 11.1825(q) (income approach, same cap rate as other rent restricted properties, consider restrictions). Effective 1/1/22.

HB 3490 Deshotel, Joe(D) Relating to the authority of an owner of residential rental property on which a tenant has defaulted on the obligation to pay rent during the COVID-19 pandemic to pay the ad valorem taxes imposed on the property in installments.

Would permit the owner of a residential property consisting of less than five dwelling units to pay taxes in 12 or 18 equal installments if the property has a tenant who has defaulted on rent and the owner is prevented from evicting the tenant by COVID-19 related restrictions. Effective 9/1/21; expires 1/1/2024.

HB 3501 Frank, James(R) Relating to limiting the assessment of certain fees and taxes during declared states of disaster.

Adds Sec. 418.0181, Gov't Code, which would prevent a local government that restricts the operation of a business, class of businesses, or non-profit entity during a disaster from imposing fees or taxes on the business or entity during the time operation is restricted.

HB 3509 Meyer, Morgan(R) Relating to the system for appraising property for ad valorem tax purposes.

Omnibus bill would:

- Require the chief appraiser or ARB to deliver notices by e-mail upon written request of the owner addressed to the chief appraiser. Notices requiring certified mail must still be mailed. The request continues until revoked. The chief appraiser must confirm the request by email.
- Make a person (other than a county assessor-collector) who has served on a CAD board of directors for all or part of three terms ineligible to serve; places three year limits on ineligibility of appraisers, tax consultants, and CAD employees to serve on a board.
- Prevent a CAD from employing a former ARB member for two years.
- Impose 90 day timetables for
 - Determining whether an ARB member should be removed
 - Taking action on an exemption application
 - Acting on applications for ag-use, open space, and timber appraisal
 - Holding a protest hearing
- Require full explanation of the reasons for denial or modification of an exemption or agricultural or timber appraisal, and prohibit the chief appraiser from offering a reason other than that stated in the explanation to the property owner in a hearing on a protest regarding the matter.

- Require the comptroller's protest form to include a single check box to indicate an appraisal is both excessive and unequal.

Effective 9/1/21

HB 3585 Meyer, Morgan(R) Relating to information regarding certain noncompliance by an appraisal district in the Texas Department of Licensing and Regulation records of a professional property tax appraiser serving as chief appraiser for the district.

Would amend Chapter 1151, Occupations Code, to require TDLR to note noncompliance with MAP recommendations on a chief appraiser's record. That information would be made provided to an appraisal district considering the appointment of the chief appraiser if notations for two or more previous reviews were shown. Effective 9/1/21.

HB 3629 Bonnen, Greg(R) Relating to the date a deferral or abatement of the collection of ad valorem taxes on the residence homestead of an elderly or disabled person or disabled veteran expires.

Would amend various sections of the Tax Code to provide that a deferral or abatement expires on the 181st day following the date the collector for the taxing unit delivers a notice of delinquency following the expiration of the right to deferral. Effective 9/1/21.

HB 3680 Shine, Hugh(R) Relating to public notice of the availability on the Internet of property-tax-related information.

Would require the Sec. 25.19 notice and various truth in taxation notices to contain a statement directing the property owner to a single URL for tax rate information. Would require the comptroller to create and maintain such a URL for the purpose of redirecting property owners to the Sec. 26.17 database for each county. Effective 9/1/21 and 1/1/22.

HB 3694 Shaheen, Matt(R) Relating to a limitation on the appraised value of certain rapidly appreciating residence homesteads for ad valorem tax purposes.

Would add Sec. 23.231, Tax Code, providing that a qualified property that received a homestead exemption for 2017 - 2022 and whose market value has increased by 250% or more in 2022 compared to 2017, would receive a tax ceiling limiting its appraised value to the lower of market value or the sum of its 2017 value and the value of new improvements. Makes conforming amendments to other sections. Effective 1/1/22 contingent on constitutional amendment.

HB 3770 White, James(R) Relating to the repeal of or limitations on certain state and local taxes, including ad valorem taxes, the enactment of state and local value added taxes, and related school finance and administration reform.

Would provide for the implementation of a value added tax and prohibit local property taxes. Effective 1/1/26 contingent on constitutional amendment.

HB 3786 Holland, Justin(R) Relating to the authority of the comptroller to send, or to require the submission to the comptroller of, certain ad valorem tax-related items electronically.

Would amend Sec. 5.03 to allow the comptroller to require electronic submission of information notices and reports to and from the comptroller. Effective 9/1/21.

HB 3788 Holland, Justin(R) Relating to the training and education of appraisal review board members.

Would amend Sec. 5.041 to permit distance training of ARB's. Effective 1/1/22.

HB 3795 Button, Angie Chen(R) Relating to the exemption from ad valorem taxation for certain solar or wind-powered energy devices.

Would amend Sec. 11.27 to provide that solar and wind energy devices that provide energy on-site are entitled to exemption regardless of whether the owner of the device owns the land on which it is located. Effective immediately.

HB 3811 Lucio III, Eddie(D) Relating to ad valorem taxation.

Would amend Sec. 11.27 to provide that solar and wind energy devices that provide energy on-site are entitled to exemption regardless of whether the owner of the device owns the land on which it is located. Would amend Sec. 23.1241 to include a person who leases heavy equipment from another in the definition of dealer. Effective 1/1/22.

HB 3824 Munoz, Sergio(D) Relating to the calculation of the penalty imposed on a delinquent ad valorem tax.

Would amend Sec. 33.01 to reduce the maximum delinquent tax penalty to eight percent and to provide that the maximum penalty is imposed on April 1 rather than July 1. Would reduce the penalty for a second unpaid split payment to eight percent. Effective 9/1/21.

HB 3833 King, Phil(R) Relating to the additional ad valorem tax and interest imposed as a result of a change in the use of certain land.

Would amend Secs. 23.86 and 23.96 to reduce the rollback period for recreational, park, and scenic land and airport property from five years to three years. Would amend Sec. 23.9807 to reduce the rollback period to three years and the interest rate to five percent. Effective 9/1/21.

HB 3841 Cole, Sheryl(D) Relating to the adjustment of the voter-approval tax rate of a taxing unit to reflect public spending necessary to correct a deficiency in the first response capacity of a fire or police department of the taxing unit.

Would add Sec. 26.046 providing that an affected taxing unit could increase its voter-approval tax rate by the amount needed to correct a deficiency in the first response capability of its fire or police department. Would require a letter determination of the necessity by the Texas Commissions on Fire Protection or Law Enforcement, as applicable. Effective 1/1/22.

HB 3890 Button, Angie Chen(R) Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board.

Would add Sec. 41.13, Tax Code, requiring each chief appraiser to maintain a publicly available internet database with information on protest hearings, including names of ARB members, date, time, account number, property category, appraised value according to the district and the property owner, and ARB determination. Information from years before 2022 could be included at the district's option. Effective 9/1/21.

HB 3910 Romero, Ramon(D) Relating to the authority of the chief appraiser of an appraisal district to consider sales of property to governmental units when using the market data comparison method to determine the market value.

Would amend Sec. 23.013 to provide that the chief appraiser may not consider as a comparable sale a transaction in which the purchaser is a governmental unit and the sale price exceeds market value. Effective 1/1/22.

HB 3939 Talarico, James(D) Relating to a requirement that a purchaser of commercial real property disclose the sales price of the property to the appraisal district and to the use of that information by the appraisal district.

Would add a new Subchapter D to Chapter 22 providing for sales price disclosure of commercial real property. Sales price reports would be confidential. The chief appraiser could use the information in determining market value but could not increase value solely on the basis of the information contained in the report. Effective 9/1/21.

HB 3945 Herrero, Abel(D) Relating to the authority of the governing body of a taxing unit to waive penalties and interest on delinquent ad valorem taxes imposed on property located in a disaster area.

Would amend section 33.011 to allow the governing body of a taxing unit to waive penalties and interest on a delinquent tax if the property is located in a disaster area declared by the governor following a disaster. Effective January 1, 2022.

HB 3971 Meyer, Morgan(R) Relating to the appraisal for ad valorem tax purposes of residential real property located in a designated historic district.

Would amend section 23.013 to provide that in determining the market value of residential property located in a designated historic district the chief appraiser must consider the effect of restrictions on the property owners ability to alter, improve, or repair the property. Effective 1/1/22.

HB 4033 Howard, Donna(D) Relating to late applications for exemptions from ad valorem taxation for disabled veterans.

Would add section 31.039, providing for a tax credit for the installation of qualified solar energy devices. The credit would be the lesser of 1/6 of the cost or \$2500 each year for six years. The property owner would be required to apply with the chief appraiser for the credit. Affective 1/1/22, contingent on constitutional amendment.

HB 4046 Collier, Nicole(D) Relating to the ad valorem tax appraisal of an older residence homestead located in or near a tax increment financing reinvestment zone.

Would allow the chief appraiser to exclude from consideration new or substantially remodeled properties in appraising 30 year old residence homesteads located in a tax increment financing reinvestment zone or within the area adjacent to the zone. Affective January 1, 2022, contingent on constitutional amendment.

HB 3995 Geren, Charlie(R) Relating to the award of attorney's fees to a prevailing property owner in a judicial appeal of certain ad valorem tax determinations.

Would amend section 42.29 to change the limits on the attorney fee cap. Otherwise the attorney fees could not exceed the greater of \$25,000, or 50% of the total amount by which the owner's tax liability is reduced. However, the amount of attorney fees cannot exceed the total amount by which the owner's tax liability is reduced. A residence homestead would not be subject to a cap on attorney fees. Immediate effect.

HB 4024 Allison, Steve(R) Relating to a limitation on the appraised value of real property for ad valorem tax purposes.

Would amend Sec. 23.23 to apply the limitation to all real property and reduce the cap to the appraised value of the property in the year of acquisition plus the value of subsequently added improvements. Would provide that the appraised value of the property for the acquisition year is the purchase price if the owner acquired the property as a bona fide purchaser in 2021 or a later year and discloses the purchase price to the appraisal office. Includes transition and conforming amendments. Effective 1/1/22 contingent on constitutional amendment.

HB 4060 Meza, Terry(D) Relating to eligibility for an exemption from ad valorem taxation of a historic site.

Would amend section 11.24 to provide that the governing body of a taxing unit could not consider the type of ownership in determining whether to grant an exemption. Effective 9/1/21.

HB 4099 Murr, Andrew(R) Relating to an interim study of the appraisal of agricultural land for ad valorem tax purposes.

Would provide for a joint interim committee to study, review, and report to the legislature on the methods and procedures for appraising agricultural land.

HB 4142 Sanford, Scott(R) Relating to the adoption and repeal of an additional ad valorem road tax for the maintenance of county roads.

Would amend section 256.052, transportation code, to provide that the County may adopt or repeal a road and bridge tax for a political subdivision or specified portion of the County. Effective 9/1/21.

HB 4148 Sanford, Scott(R) Relating to the repeal of the additional ad valorem taxes imposed as a result of certain changes in the use of certain land.

Would repeal rollback tax provisions in subchapter's C, D, E, F, G, and H, of Chapter 23. Makes conforming amendments. Effective January 1, 2022, contingent on constitutional amendment.

HB 4150 Buckley, Brad(R) Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

Would amend Sec. 140.012, Gov't Code, to redefine "local government" to include a municipality with extraterritorial jurisdiction located within two miles of the boundary of a US Military installation. Effective 9/1/21.

HB 4151 Lopez, Ray(D) Relating to the actions required to be taken by tax officials before taking action to collect delinquent ad valorem taxes on the residence homestead of an individual who is elderly or disabled.

Would add section 33.061, tax code. Requires the collector to identify on the current delinquent tax roll any individual who receives an elderly or disabled persons homestead exemption. Not later than 12 months after the first notice of delinquency, the collector must determine whether the person remains delinquent in the payment of the tax period if so, the collector must deliver a notice regarding tax deferrals with the same explanation required by Section 33.045 and instructions for contacting the collector. Not later than 18 months after the first delivery of a notice of delinquency the collector must determine whether the person remains delinquent and if so must attempt to contact the person by telephone or in person to determine the reason for the delinquency and inform the individual regarding eligibility for deferral the effect of a deferral and the effect of a mortgage or reverse mortgage on the individual's ability to defer taxes. If the collector determines that the person requires assistance that the collector may provide the required assistance or refer the individual to an appropriate service agency. Effective January 1, 2022.

HB 4152 Spiller, David (F)(R) Relating to the qualification of certain land that is adjacent to other qualified open-space land for appraisal for ad valorem tax purposes as qualified open-space land.

Would amend section 23.51 to provide that, notwithstanding the other provisions of the section, land qualifies for appraisal under the subchapter if it is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area, and was acquired by, and is currently owned by, a person who owns other land that is appraised as qualified open dash space land and equal to or larger in area than the land acquired; And adjacent to the land acquired. Effective January 1, 2020 two.

HB 4170 Middleton, Mayes(R) Relating to a requirement that the voter-approval tax rate of certain taxing units be adjusted to reflect changes in the amount of money received by the taxing unit directly from the federal government.

Would add Sec. 26.0444 requiring a taxing unit to reduce its voter-approval rate if its funds received from the federal government increase over the previous year's amount. Effective 1/1/22.

HB 4179 Bonnen, Greg(R) Relating to the procedures to be used by an appraisal district in resolving a protest following the filing of a notice of protest by a property owner.

Would add section 41.445, requiring the appraisal review board to schedule an informal conference with the appraisal office for each protesting property owner. The ARB must deliver notice of the date time and location of the informal conference to the property owner with the notice of protest hearing. Except as provided, the informal conference may not be scheduled to be held on the same day as the hearing on the protest or during the five day period preceding that date. Provisions for postponing and rescheduling are included. The appraisal office must cancel the informal conference if the property owner informs the office in writing that the owner elects not to participate. Failure to appear at the informal conference does not prevent the appraisal review board from hearing the protest and issuing an order. Would amend section 41.45 to eliminate the board's ability to propose a telephone conference call hearing. Effective 9/1 /2021

HB 4206 Allison, Steve(R) Relating to a study of the desirability, feasibility, and effects of limiting the appraised value of real property for ad valorem tax purposes to the value when the owner acquired the property.

Would create a commission to study the desirability, feasibility, and effects of limiting the appraised value of real property for ad valorem tax purposes to the value when the owner acquired the property. The commission would report not later than December 1, 2022. Effective immediately.

HB 4209 Murr, Andrew(R) Relating to the valuation of appraised value of qualified open-space land.

Would amend section 23.51 to exclude consideration of hunting leases in calculation of net to land. Effective September 1, 2021.

HB 4253 Perez, Mary Ann(D) Relating to the procedure for qualifying for the exemption from ad valorem taxation of pollution control property.

Would amend Sec. 11.31 to require TCEQ to adopt a list of property used wholly as a facility, device, or method for the control of pollution. TCEQ must reduce review the list at least once every five years. Property included on the list continues to retain its exemption unless the chief appraiser determines a reason for cancellation. Owners of property not included on the list must reapply on a 5 year basis to continue the exemption. Effective immediately.

HB 4269 Hull, Lacey (F)(R) Relating to the procedure to be used by an appraisal review board to conduct a hearing on a protest.

Would amend section 41.45 to allow a property owner to appear and offer evidence or argument at an appraisal review board hearing either by telephone conference call or by video conference. The property owner may but is not required to offer evidence or argument by affidavit. The appraisal review board must conduct the hearing by telephone or video conferences if the property owner elects to do so and notifies the property owner either in the owner's notice of protest or by written notice filed with the board at least 10 days before the date of the hearing. The board may propose that a hearing be conducted by telephone conference call or videoconference and if the property owner agrees may do so. The appraisal review board must provide a call in number or an Internet location or locator address for the hearing, as applicable. Effective September 1, 2021.

HB 4270 Rodriguez, Eddie(D) Relating to the procedures for requesting or applying for certain ad valorem tax refunds and exemptions.

Would amend Sec. 1.07 to allow requests for refunds to be sent to particular addresses to be filed with the appraisal district, which would notify the collectors. Would amend Sec. 11.43 to require that the homestead application form include a statement that the owner is eligible to file a late application; a space to state the tax years for which the application is made; And a space for the applicant to request that any refund owned be sent to a particular address. The chief appraiser might not deny an application based on the date of issuance of the drivers license or state issued personal identification certificate. Effective September 1, 2021.

HB 4315 Craddick, Tom(R) Relating to the eligibility of a county assessor-collector to serve on the board of directors of an appraisal district.

Would amend section 6.03 to provide that the county assessor collector may be appointed a voting member of the board of directors. Would provide that the county assessor collector is not eligible to serve as a nonvoting director if the board enters into a contract for operation of the appraisal office or commissioners court enters a contract under Sec. 6.24. Effective immediately.

HB 4317 Stephenson, Phil(R) Relating to the adjustment of the limitation on the amount of ad valorem taxes imposed by a school district on the residence homestead of an elderly or disabled person.

Would amend Sec. 11.26, Tax Code, to provide that a tax ceiling is adjusted downward to reflect adoption of a percentage homestead exemption in 2022 or later years and that the ceiling will be subsequently adjusted upward or downward to reflect any changes to that exemption in later years. Effective 1/1/2020, contingent on constitutional amendment.

HB 4319 Shine, Hugh(R) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land based on its use to raise or keep bees.

Would amend section 23.51 to add definitions of bee and colony. Would add section 23. 5215 to set standards for qualification of land used to raise or keep bees. Generally, the land must contain at least 6 colonies and the colonies must be located on the land for at least nine months of the year. If the land consists of more than five acres the land must contain at least one additional colony for each additional 2.5 acres. Effective January 1 2022.

HB 4320 Shine, Hugh(R) Relating to the appraisal of land for ad valorem tax purposes on the basis of its productive capacity.

Would amend Sec. 23.43, 23.54, 23.75, and 23.9084 to require delivery of an application before April 1. Would amend section 23.51 to add definitions of bee and colony. Would add section 23. 5215 to set standards for qualification of land used to raise or keep bees. Generally, the land must contain at least 6 colonies and the colonies must be located on the land for at least nine months of the year. If the land consists of more than five acres the land must contain at least one additional colony for each additional 2.5 acres. Would require the chief appraiser to deliver an application on or before February 1 of a year following a year in which ownership has changed. Would amend Sec. 23.55 to allow a property owner to request in writing that the chief appraiser determine whether a change of use has taken place. The chief appraiser must provide a written determination within 90 days. If the chief appraiser determines a change of use has not occurred, the chief appraiser may not later change that determination on the basis of the same use described in the determination. Would provide that change of use sanctions do not apply if the physical characteristics of the land remain consistent with those it had while it was eligible for appraisal under the subchapter. Effective January 1, 2022.

HB 4348 Zwiener, Erin(D) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district, a reduction in the amount of the limitation on school district ad valorem taxes imposed on the residence homesteads of the disabled or the elderly to reflect the increased exemption amount, and the protection of school districts against the resulting loss of revenue.

Would amend Sec. 11.13 to increase the general school district exemption to \$50,000. Would provide for reducing existing tax ceilings to reflect the additional exemption amount. Would provide for additional state aid to offset the loss of local revenue. Effective 1/1/2023, contingent on constitutional amendment.

HB 4351 Moody, Joe(D) Relating to the purposes for which property must be used to be eligible for ad valorem tax benefits under the Texas Economic Development Act.

Would amend Sec. 313.024, Tax Code, to add administrative offices and distribution warehouse to the list of qualifying uses. Immediate effect.

HB 4460 Deshotel, Joe(D) Relating to certain requirements regarding the creation of qualifying jobs for the purpose of eligibility for a limitation on appraised value of property for ad valorem tax purposes.valorem taxes.

Would amend Chapter 313 to allow certain apprenticeships to be considered qualifying jobs under the Chapter. Effective 9/1/21.

HB 4411 King, Tracy(D) Relating to the property tax appraisal option of rural utilities for rendering market value for property which falls into multiple tax jurisdictions.

Adds new Sec. 23.191, providing that certain rural utilities will have their real and personal property appraised based on its rendition as its presumptive market value. The utility must request the appraisal before March 1. The presumptive market value is 20% of net book value according to a certified accounting report provided by the utility to the chief appraiser. The presumption may be overcome by a preponderance of evidence. A rural utility is one subject to the provisions of Sec. 56.032 of the Texas Utilities Code. No effective date.

HB 4455 Coleman, Garnet(D) Relating to the exemption from ad valorem taxation of pollution control property.

Would add land based approaches to carbon sequestration, including but not limited to reforestation afforestation forest conservation restorative grazing practices conservation tillage and no till land preparation methods, use of cover crops, switch grass and other native grasses, and other forms of

conservation agriculture with evidence-based carbon sequestration benefits to the list of facilities, devices, or methods for the control of pollution maintained by TCEQ. Effective 9/1/21.

HB 4495 Murphy, Jim(R) Relating to the allocation for ad valorem tax purposes of the value of vessels and other watercraft used outside this state.

Would amend Sec. 21.031 to allow a property owner that operates a fleet of vessels or watercraft used as instrumentalities of commerce to elect to have the value of its watercraft allocated on a fleet wide basis where the allocation factor is total miles operated by the fleet in Texas divided by total miles operated by the fleet. Makes nonsubstantive revisions to Secs. 21.021 and 21.031. Effective 1/1/22.

HB 4563 Guillen, Ryan(D) Relating to notice of the form to be used by a person to request a written statement stating whether there are any delinquent ad valorem taxes owed by the person to certain taxing units.

Would amend Sec. 34.015 to require the county tax assessor collector to post a form for requesting information under subsection (c) on the county's website, or, if the assessor collector accepts a comptroller form, the assessor may post a link to the appropriate location for the form on the comptroller's website. Effective 9/1/21.

House Resolutions

HJR 8 Toth, Steve Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a residence homestead for ad valorem tax purposes is the market value of the property for the first year. (HB 96)

HJR 14 Bernal, Diego Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver of an individual. (HB 122)

HJR 16 Bernal, Diego Proposing a constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual. (HB 183)

HJR 17 Zwiener, Erin Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the portion of the assessed value of a person's property harvesting rainwater or graywater. (HB 186)

HJR 19 Stephenson, Phil Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation by a school district for maintenance and operations purposes all or part of the appraised value of a residence homestead. (HB 288)

HJR 22 Pacheco, Leo Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that political subdivisions may impose on the residence homesteads of individuals who are disabled or elderly. (HB 381)

HJR 25 Shaheen, Matt Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a physician. (HB 453)

HJR 29 Lopez, Ray Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services. (HB 475)

HJR 30 White, James Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of commercial real property for ad valorem tax purposes. (HB 528)

HJR 31 White, James Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation. (HB 529)

HJR 32 Shine, Hugh Proposing a constitutional amendment to restrict the power of the legislature to mandate requirements on a municipality or county.

HJR 36 Raymond, Richard Proposing a constitutional amendment providing honesty in state taxation.

HJR 38 Raymond, Richard Proposing a constitutional amendment to provide for an exemption from ad valorem taxation by certain political subdivisions of a portion of the market value of the residence homestead of the parent or guardian.

HJR 43 Wilson, Terry Proposing a constitutional amendment providing that a residence homestead is not subject to seizure or sale for delinquent ad valorem taxes.

HJR 44 Larson, Lyle Proposing a constitutional amendment to authorize the legislature to provide that if in a tax year the owner of property disputes the appraisal of the property and the appraised value.

HJR 50 Raymond, Richard Proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement.

HJR 53 Shine, Hugh Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation a portion of the value of a person's income-producing tangible personal property if the property has a value within a set amount.

HJR 54 Shine, Hugh Proposing a constitutional amendment to establish a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouse.

HJR 55 Shine, Hugh Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation by a political subdivision other than a school district of a portion of the assessed value of a residence.

HJR 61 Bell, Cecil Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

HJR 64 Vasut, Cody (F) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes to 103.5 percent or more of the appraised value of the property for the preceding tax year.

HJR 67 Howard, Donna Proposing a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes.

HJR 70 Kacal, Kyle Proposing a constitutional amendment to authorize a local option exemption from ad valorem taxation of a percentage of the appraised value of the residence homesteads of certain volunteer first responders.

HJR 71 Wilson, Terry Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes.

HJR 77 Middleton, Mayes Proposing a constitutional amendment to increase the maximum amount of the local option residence homestead exemption from ad valorem taxation by a political subdivision.

HJR 79 Bucy, John Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services.

HJR 81 Davis, Yvonne Proposing a constitutional amendment to authorize the legislature to permit certain political subdivisions to adopt a temporary limitation on the appraised value for taxation of certain real property located in specified areas.

HJR 83 Allison, Steve Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation of all or part of the appraised value of the residence homesteads of certain peace officers.

HJR 84 Schofield, Mike(R) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that political subdivisions may impose on the residence homesteads.

HJR 88 Johnson, Jarvis(D) Proposing a constitutional amendment to exempt from ad valorem taxation the total market value of the residence homesteads of certain elderly persons and their surviving spouses.

HJR 89 Allison, Steve(R) Proposing a constitutional amendment authorizing the legislature to provide for a credit against the ad valorem taxes imposed by a school district on property owned by a business entity that donates money to the district to create or support career and technical education programs or courses.

HJR 90 Shaheen, Matt(R) Proposing a constitutional amendment to authorize the legislature to provide for a temporary limitation on the appraised value for ad valorem tax purposes of real property located in a political subdivision.

HJR 91 Rodriguez, Eddie(D) Proposing a constitutional amendment authorizing the governing body of a political subdivision that adopts an exemption from ad valorem taxation.

HJR 102 Guerra, Bobby(D) Proposing a constitutional amendment to authorize the operation of casino gaming in certain state coastal areas to provide additional money for property tax relief.

HJR 106 White, James(R) Proposing a constitutional amendment repealing the provision that subjects land designated for agricultural use to an additional tax when the land is diverted to a purpose other than agricultural use or sold.

HJR 107 Schofield, Mike(R) Proposing a constitutional amendment providing for an exemption from ad valorem taxation for public school purposes of a dollar amount or a percentage, whichever is greater, of the market value of a residence homestead.

HJR 108 Krause, Matt(R) Proposing a constitutional amendment to authorize the legislature to establish a lower limit on the maximum appraised value of residence homesteads for ad valorem tax purposes and to establish a limit on the value.

HJR 115 Martinez, Armando(D) Proposing a constitutional amendment relating to the maximum tax rate that may be imposed on property in an emergency services district.

HJR 118 Allison, Steve(R) Proposing a constitutional amendment authorizing the legislature to provide for the appraisal of real property for ad valorem tax purposes based on its purchase price.

HJR 119 Patterson, Jared(R) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homesteads of certain disabled first responders.

HJR 124 Ellzey, Jake (F)(R) Proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation of property owned by certain disabled veterans and the surviving spouses and children.

HJR 125 Ellzey, Jake (F)(R) Proposing a constitutional amendment to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the spouse is 55 years.

HJR 129 Thierry, Shawn(D) Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt a residence homestead exemption from ad valorem taxation of either a percentage or a portion, expressed as a d

HJR 131 Metcalf, Will(R) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

HJR 132 Metcalf, Will(R) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

HJR 134 Bernal, Diego(D) Proposing a constitutional amendment requiring the periodic review of state and local tax preferences and the expiration of those tax preferences.

HJR 136 Rodriguez, Eddie(D) Proposing a constitutional amendment authorizing the governing body of a political subdivision other than a school district to adopt an exemption from ad valorem taxation of a portion.

HJR 140 Paddie, Chris(R) Proposing a constitutional amendment prohibiting the enactment of a law that imposes a tax on certain transactions that either convey a security or involve specified derivative contracts.

HJR 141 Goldman, Craig(R) Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes.

HJR 144 Crockett, Jasmine (F)(D) Proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed on property on which a solar energy device has been installed.

HJR 145 Allison, Steve(R) Proposing a constitutional amendment to authorize the legislature to limit the appraised value of real property for ad valorem tax purposes to the value when the owner acquired the property.

HJR 146 Collier, Nicole(D) Proposing a constitutional amendment authorizing the legislature to provide that the officials responsible for appraising property for ad valorem taxation.

HJR 149 Sanford, Scott(R) Proposing a constitutional amendment repealing the provision that subjects land designated for agricultural use to an additional tax when the land is diverted to a purpose other than agricultural use or sold.

HJR 154 Burns, DeWayne(R) Proposing a constitutional amendment prohibiting certain school district maintenance and operations ad valorem taxes on the fulfillment of certain conditions.

HJR 155 Stephenson, Phil(R) Proposing a constitutional amendment authorizing the legislature to provide for the adjustment of the limitation on the amount of ad valorem taxes imposed by a school district on the residence homestead.

HJR 157 Gates, Gary(R) Proposing a constitutional amendment authorizing the legislature to provide for a credit against the ad valorem taxes imposed on the property of certain businesses that are required to close by an order.

Senate Bills

SB 63 Nelson, Jane Relating to the system for appraising property for ad valorem tax purposes.
Omnibus bill would:

- Require the chief appraiser or ARB to deliver notices by e-mail upon written request of the owner addressed to the chief appraiser. Notices requiring certified mail must still be mailed. The request continues until revoked. The chief appraiser must confirm the request by email.
- Make a person (other than a county assessor-collector) who has served on a CAD board of directors for all or part of three terms ineligible to serve; places three year limits on ineligibility of appraisers, tax consultants, and CAD employees to serve on a board.
- Prevent a CAD from employing a former ARB member for two years.
- Impose 90 day timetables for
 - Determining whether an ARB member should be removed
 - Taking action on an exemption application
 - Acting on applications for ag-use, open space, and timber appraisal
 - Holding a protest hearing
- Require full explanation of the reasons for denial or modification of an exemption or agricultural or timber appraisal, and prohibit the chief appraiser from offering a reason other than that stated in the explanation to the property owner in a hearing on a protest regarding the matter.
- Require the comptroller's protest form to include a single check box to indicate an appraisal is both excessive and unequal.
- Effective 9/1/21

SB 113 West, Royce Relating to community land trusts.

Would expand the types of organizations eligible to organize a community land trust; amend Sec. 23.21 to require the chief appraiser to appraise land leased by the trust to an eligible family using the income approach, including taking into account the terms of the lease and limitation of the use on the property for the purposes of computing rental income. The chief appraiser must use the same capitalization rate she uses to appraise other rent restricted properties. If a housing unit is sold to an owner by the trust, and the unit is subject to an eligible use restriction, the chief appraiser may not appraise the unit for an amount that exceeds the price for which the unit may be sold in that year under the eligible land use restriction. Termination of an exemption applicable to land in a tax year will not result in proration. Effective 9/1/21

SB 134 Johnson, Nathan Relating to the determination of an ad valorem tax protest or appeal on the ground of the unequal appraisal of property on the basis of the appraised value of the property relative to the median appraised value.

Would provide that if a reasonable number of comparable properties for the purposes of Sec. 41.43(b)(3) or 42.26(a)(3) does not exist in the appraisal district, the median appraised value may be calculated using comparable properties in other parts of the state. Effective 9/1/21

SB 144 Powell, Beverly Relating to the extension of the expiration of certain parts of the Texas Economic Development Act.

Would amend Sec. 313.007, Tax Code, to extend the expiration date for Subchapters B and C to December 31, 2032. Immediate effect.

SB 266 West, Royce Relating to the authority of the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.

Would permit a county to exempt up to \$100,000 of appraised value of a residence homestead from county taxes. Commissioners court must adopt the exemption before July 1.

SB 300 Hinojosa, Chuy Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of the surviving spouse of certain first responders.

Would amend the definition of first responder in Sec. 11.13 to include certain agents of US Immigration and Customs enforcement, Border Protection, and Homeland Security; provides that the exemption may pass to a surviving spouse who has not remarried and, in the case of the added agents and officers, was a resident of the state at the time of the responder's death. Effective 1/1/22.

SB 329 Paxton, Angela Relating to a credit against the ad valorem taxes imposed on the property of certain businesses that are required to close by an order, proclamation, or other instrument.

Would add Sec. 31.038 providing a tax credit for defined small businesses (with fewer than 100 employees) closed by official order of the governor, or a state or local government official in response to a disaster. The credit, in the succeeding year, would be computed by prorating the tax for the number of days the business was closed, divided by 365. The owner must apply to the chief appraiser and include an affidavit stating the number of days the business was closed and including other relevant information or documentation required by the application form. The chief appraiser forwards the application to each tax assessor. The comptroller adopts rules for administration and the application. Effective 1/1/22 contingent on constitutional amendment.

SB 334 Johnson, Nathan Relating to disclosure under the public information law of certain records of an appraisal district.

Would amend Sec. 552.149, Tax Code, to delete the owner's ability to request copies of items the chief appraiser took into consideration but does not plan to introduce and to allow the owner or agent to obtain comparable sales data relevant to an appeal under Chapter 41A. Immediate effect.

SB 361 Miles, Borris Relating to the continuation of a limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes if the property is acquired.

Would amend Sec. 23.23, Tax Code, to provide that the 10% homestead appraisal cap continues through ownership by the first heir property owner that acquires the property as heir property from the owner or the owner's surviving spouse. Effective 1/1/22 contingent on constitutional amendment.

SB 449 Hancock, Kelly Relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest.

Would add new Subchapter E to Chapter 41, Tax Code. The subchapter provides for a property owner who has filed a pending protest to file suit to compel the chief appraiser, appraisal district, or ARB to comply with a procedural requirement established by chapter 41 or an ARB or comptroller rule adopted pursuant to Chapter 41. The owner must first deliver notice to the entity and may not file suit unless the entity refuses to comply or does not comply within 10 days of the request. The owner must file within 30 days of the refusal or the 11th day following the request. Delivery of notice entitles the owner upon request to a postponement of the hearing until either the date the suit is filed or the deadline date for filing suit. The suit is for the limited purpose of determining failure to comply; there is no discovery; the court must set the matter at the "earliest possible date" and determine the merits at the end of the hearing. If the court finds failure to comply, the court must order the entity to comply and enter any orders necessary, and may award costs and reasonable attorney fees to the property owner. The order is final and not appealable. Effective 1/1/22.

SB 489 Kolkhorst, Lois Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Would amend Sec. 23.23, Tax Code, to reduce the tax limitation percentage to 5%. Effective 1/1/2022, contingent on constitutional amendment.

SB 524 Buckingham, Dawn Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

Would amend Sec. 140.012, Gov't Code, to redefine "local government" to include a municipality with extraterritorial jurisdiction located within two miles of the boundary of a US Military installation. Effective 9/1/21.

SB 611 Campbell, Donna(R) Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty.

Would change the standard for exemption under Sec. 11.133 for the surviving spouse of an armed forces member killed or fatally injured in the line of duty. Effective 1/1/22 contingent on constitutional amendment.

SB 613 Zaffirini, Judith(D) Relating to an exemption from ad valorem taxation of real property owned by a charitable organization for the purpose of renting the property at below-market rates to low-income and moderate-income households.

Would amend Sec. 11.18, Tax Code, to permit exemption of an organization that is licensed as a HUD counseling agency and provides rental housing to low and moderate income individuals at below-market rates. Bracketed for a border county of 300,000 or less with a municipality of 200,000 or more (Webb County). Effective 1/1/22.

SB 670 Springer, Drew (F)(R) Relating to the exemption from ad valorem taxation of real property leased to and used by certain schools.

Would add Sec. 11.211, Tax Code, exempting the portion of real property leased to an open-enrollment charter school. If the owner pays taxes, the consideration that the school pays must be reduced. Various procedural requirements are included. Effective 1/1/22 contingent on constitutional amendment.

SB 671 Seliger, Kel(R) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals.

Would amend the eligibility requirements for an exemption under Sec. 11.18(23) to allow the exemption for organizations that have been in existence for two years in certain municipalities while retaining the 12 year requirement for others. Effective 1/1/21

SB 689 Lucio, Eddie(D) Relating to the authority of the governing body of a taxing unit to waive penalties and interest on delinquent ad valorem taxes imposed on property located in a disaster area.

Would amend Sec. 33.011 to authorize a governing body to waive penalties and interest on delinquent ad valorem taxes imposed on property located in a disaster area.

SB 725 Schwertner, Charles(R) Relating to the qualification of land for appraisal for ad valorem tax purposes as agricultural land and the liability for the additional tax imposed on such land if the use of the land changes as a result of a condemnation.

Would amend Sec. 23.46 to provide that condemnation of a right of way up to 200 feet wide is not a diversion of the land from agricultural use. Additionally provides that change of use taxes imposed are the personal liability of the condemning entity. Effective 9/1/21.

SB 734 Paxton, Angela(R) Relating to an exemption from ad valorem taxation of property owned by a charitable organization that provides services related to the placement of a child in a foster or adoptive home.

Would amend Sec. 11.18 to provide for exemption of property of organizations providing services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption. Effective 1/1/22.

SB 742 Birdwell, Brian(R) Relating to installment payments of ad valorem taxes on property in a disaster area.

Would add Sec. 33.033 providing that certain small businesses whose property is located in a disaster area to pay taxes in installments.

SB 794 Campbell, Donna(R) Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of a totally disabled veteran.

Would amend Sec. 11.131(b) to change "receives from" to "has been awarded by." Effective 1/1/22.

SB 887 Eckhardt, Sarah (F)(D) Relating to the authority of the governing body of a taxing unit to adopt a local option residence homestead exemption from ad valorem taxation of a percentage or a portion, expressed as a dollar amount, of the appraised value.

Would amend Sec. 11.13(n) to allow a governing body to offer either a percentage or a lump sum additional homestead exemption, but not both. In either case, the minimum amount of exemption is \$5,000. Effective 1/1/22 contingent on constitutional amendment.

SB 916 Seliger, Kel(R) Relating to information regarding certain noncompliance by an appraisal district in the Texas Department of Licensing and Regulation records of a professional property tax appraiser serving as chief appraiser for the district.

Would amend Chapter 1151, Occupations Code, to require TDLR to note noncompliance with MAP recommendations on a chief appraiser's record. That information would be made provided to an appraisal district considering the appointment of the chief appraiser if notations for two or more previous reviews were shown. Effective 9/1/21.

SB 1027 West, Royce(D) Relating to the authority of an owner of certain residential real property to pay the ad valorem taxes imposed on the property in installments.

Would add Sec. 31.033, Tax Code, allowing the owner of residential property of fewer than three units to pay taxes in 8 installments during the year. Effective 9/1/21.

SB 1029 Huffman, Joan(R) Relating to the exemption from ad valorem taxation for certain solar or wind-powered energy devices.

Would amend Sec. 11.27 to provide for exemption of a solar or wind-powered energy device that is constructed or installed for on-site energy production, regardless of whether the owner of the device owns the land on which it is located. Described as a clarification of existing law. Effective immediately.

SB 1034 Hughes, Bryan(R) Relating to the inclusion in a notice of appraised value of a property owner's residence homestead delivered to the owner by the chief appraiser of an appraisal district of information regarding the sales prices of other single-family residences.

Would amend Sec. 25.19 to require the appraisal district to include a separate document listing single family sale prices in the neighborhood about which it has information, together with a statement regarding the average sale price of property. Does not require inclusion of street addresses. Effective 1/1/22.

SB 1088 Creighton, Brandon(R) Relating to the applicability of provisions entitling certain lessees to receive a copy of a notice of appraised value delivered to a property owner by the chief appraiser of an appraisal district.

Would amend Sec. 41.413 to clarify that contracts covered by the section are described in subsection (b). Effective 9/1/21.

SB 1096 Creighton, Brandon(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Would amend Sec. 23.23 to set the limitation percentage at three percent for homes valued at \$1 million or less and five percent for homes valued at more. Effective 1/1/22 contingent on constitutional amendment.

SB 1099 Creighton, Brandon(R) Relating to the selection and administration of an appraisal review board in certain counties.

Would provide for an elected three member ARB in Montgomery County. Effective 1/1/23.

SB 1104 Kolkhorst, Lois(R) Relating to the verification of information provided to the comptroller and contained in reports on compliance with agreements under the Texas Economic Development Act.

Would amend Chapter 313, Tax Code, to require a recipient to have certain information verified by a CPA. The CPA may use any reliable source, including the chief appraiser. Effective 9/1/21.

SB 1131 Paxton, Angela(R) Relating to the calculation of "last year's levy" for purposes of calculating certain ad valorem tax rates of a taxing unit.

Would amend Sec. 26.012(13) to provide that in calculating last year's tax levy, the assessor multiplies the portion of value under appeal on July 25 by the five-year average percentage reduction for litigated properties.

SB 1207 Hall, Bob(R) Relating to the requirements for eligibility for a limitation on the appraised value of property for school district maintenance and operations ad valorem tax purposes under the Texas Economic Development Act and the imposition.

Would amend Chapter 313 to provide for an annual audit of projects to determine whether tax revenue generated by a qualified project exceeds the revenue lost as a result of the agreement. Provides a penalty if that is the case. Effective immediately.

SB 1211 Kolkhorst, Lois(R) Relating to the determination of the total taxable value of property in a school district that has entered into an agreement under the Texas Economic Development Act.

Would amend Section 48.256(d), Education Code to require exclusion of 50% of value affected by a Chapter 313 agreement in calculation of DPV. Effective 9/1/21.

SB 1245 Perry, Charles(R) Relating to the farm and ranch survey conducted by the comptroller for purposes of estimating the productivity value of qualified open-space land as part of the study of school district taxable values.

Would add Sec. 23.61 providing for the comptroller to conduct farm and ranch surveys. The comptroller would be required to prepare a manual for the surveys and conduct in person or online training open to the public. The chief appraiser would be required to publicize the process and provide the manual and access to the training to the agricultural advisory committee. Effective 9/1/21.

SB 1255 Birdwell, Brian(R) Relating to the Texas Economic Development Act.

Would extend the expiration dates for Subchapters C and D of Chapter 313 to 2032; revise the definition of average weekly wage; exclude renewable energy generation as a qualified project; change the procedure for adoption of an agreement and require the creation of a searchable database of Chapter 313 project documents. Effective 9/1/21.

SB 1256 Birdwell, Brian(R) Relating to the eligibility of certain property for an ad valorem tax abatement under the Property Redevelopment and Tax Abatement Act if certain renewable energy devices are installed or constructed on the property.

Would add Sec. 312.0002, Tax Code, providing that a tax abatement cannot be granted to property on which a solar or wind-powered energy device is installed or constructed on or after the effective date. Effective 9/1/21.

SB 1257 Birdwell, Brian(R) Relating to the information required to be provided by the chief appraiser of an appraisal district to the comptroller in connection with the comptroller's central registry of reinvestment zones.

Would amend Sec. 312.005, Tax Code, to require the chief appraiser to include the information required by 312.205(a)(1) in reports to the comptroller. Effective 9/1/21.

SB 1315 Lucio, Eddie(D) Relating to the determination that certain property is used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce.

Would amend Sec. 25.07 to specify that property used as an aid or facility incidental to the operation of a port or waterway is property that is leased to a person for certain specified purposes, located adjacent to a federal

navigation project or in a foreign trade zone or includes part of a rail facility serving tenants and users of the port or waterway. Would specify that certain activities including possessing a leasehold in property of a navigation district, hauling cargo, commercial fishing, vessel construction and related services, pilotage, and an activity described by Sec. 60.101, Water Code, are included in the scope of the term "navigation-related commerce." Effective 9/1/21.

SB 1366 Bettencourt, Paul(R) Relating to ad valorem tax sales of personal property seized under a tax warrant.

Would amend Sec. 33.25, Tax Code, to make the provisions currently applicable to counties of three million or more applicable to all counties for the conduct of sales of property seized under a tax warrant. Effective 9/1/21.

SB 1412 Paxton, Angela(R) Relating to an additional ad valorem road tax for the maintenance of county roads.

Would modify procedures for adopting an additional road maintenance tax under Sec. 256.052, Transportation Code. Effective 9/1/21.

SB 1413 Paxton, Angela(R) Relating to the electronic delivery of certain communications and payments required or permitted under the Property Tax Code.

Would amend Sec. 1.085, Tax Code, to address tax related communications and payments from and to the comptroller, chief appraiser, appraisal district, ARB, an assessor, a collector, or a taxing unit. Would require electronic delivery of communications and payments by tax officials unless the official lacked the appropriate information to do so, the owner requested delivery by mail, or the owner and the official agreed to a specific method of delivery under the section. Electronic delivery satisfies all delivery is effective on receipt. The comptroller is empowered to prescribe media, format, contents and methods for electronic delivery or submission of communications and payments. Adds Sec. 1.087 allowing the comptroller to develop a centralized system for administering electronic delivery and payments between tax officials and property owners. The comptroller may charge a reasonable convenience fee. Makes conforming amendments. Effective 9/1/21.

SB 1421 Bettencourt, Paul(R) Relating to the correction of an ad valorem tax appraisal roll and related appraisal records.

Would amend Sec. 25.25 to permit correction of an inaccuracy in value resulting from error or omission in a rendition for the current and two preceding tax years. The property owner must have timely filed the rendition and may not have had a protest hearing on the property, a prior correction by agreement, a determination of forfeiture for failure to pay under protest, or the value was established by written agreement. Effective 9/1/2021.

SB 1422 Bettencourt, Paul(R) Relating to the number of days that certain tangible personal property that is exempt from ad valorem taxation due to its location in this state for a temporary period may be located in this state.

Amends Sec. 11.251 to change the number of days within which property must be transported from 175 to 365. Effective 1/1/22 contingent on constitutional amendment.

SB 1423 Bettencourt, Paul(R) Relating to the prepayment of ad valorem taxes.

Would amend Sec. 31.072 to make escrow agreements mandatory on request of the property owner, allow deposits to the escrow account at any time until the estimated amount of taxes accrues or the tax bill is issued, and require contracts to estimate amounts of taxes and payments required. Would not allow the contract to specify a minimum schedule or amounts of deposits. Effective 9/1/21.

SB 1424 Bettencourt, Paul(R) Relating to the date for ordering or holding an election to ratify the ad valorem tax rate of a school district.

Would amend Sec. 11.4391 to change the late Freeport application to the later of June 1st or the 60th day after notice. Would amend Sec. 22.23 to change the rendition deadline to April 1, with extension to May 1. Would amend Sec. 25.19 to change the delivery date to April 15 or as soon as practicable thereafter and delete reference to a separate deadline for single family residences. Would amend Sec. 25.22 to change the deadline

for record submission to May 1 or as soon thereafter as practicable. Would amend Sec. 26.01 to change the deadline for certification to July 10, the deadline for a certified estimate under subsection (a-1) to July 5, and the deadline for an estimate under subsection (e) to May 15. Would amend Sec. 26.04 to change references to August 1 to July 15 and August 7 to July 22. Would require posting rates on the unit's website by July 27. Would amend Sec. 26.05 to require a taxing unit that intends to exceed its voter-approval tax rate to adopt its rate before August 15. Would amend Sec. 26.08 to specify that the election occurs in November and that the order calling the election must be issued not later than August 15. Would amend Sec. 41.12 to substitute July 5 for July 20. Immediate effect.

SB 1427 Bettencourt, Paul(R) Relating to the applicability of the temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.
Would amend Sec. 11.35 to clarify that damage means physical damage. Immediate effect.

SB 1428 Bettencourt, Paul(R) Relating to the applicability of the exemptions in the event of a disaster from certain limitations on the ad valorem tax rate of a taxing unit.
Would amend Secs. 26.07 and 26.08 to exclude epidemics from the list of events that would prevent a ratification election. Effective 1/1/22.

SB 1429 Bettencourt, Paul(R) Relating to the alternate provisions for ad valorem tax rate notices when the de minimis rate of a taxing unit exceeds the voter-approval tax rate.
Would amend Sec. 26.063 to revise the language of the Sec. 26.06 (b-1) or (b-3) notice for a taxing unit that is not required to hold an election to approve the tax rate and not subject to petition for an election to include references to the de minimus tax rate. Immediate effect.

SB 1431 Bettencourt, Paul(R) Relating to the assessment and collection of ad valorem taxes imposed by a school district.
Would amend various Education and Tax Code provisions to provide that except in specified circumstances, the county tax assessor-collector collects school district taxes. A school district that has employed its own assessor in the preceding three years may continue to do so if it determines that the cost of doing so is less than the cost of having the county collect. It must review that decision every three years. Effective 9/1/21.

SB 1432 Bettencourt, Paul Relating to the eligibility for unemployment compensation benefits of individuals who serve on the appraisal review board of an appraisal district.
Would add Sec. 207.0435, Labor Code, providing that unemployment benefits are not payable to an individual based on ARB service. Effective 9/1/21.

SB 1433 Bettencourt, Paul(R) Relating to tax increment financing.
Would amend Chapter 311 to limit the duration of future reinvestment zones to 10 years; prohibit reinvestment zone designation if more than 10 percent of property is residential or the total appraised value in the zone and existing zones exceeds 10 percent of the total appraised value of property in the municipality and any industrial zones; require termination of existing zones by specified dates; restrict ability to amend a project plan in certain circumstances; and require voter approval of tax increment bonds and notes. Effective 9/1/21.

SB 1434 Bettencourt, Paul(R) Relating to public notice of the availability on the Internet of property-tax-related information.
Would amend various provisions of the Education and Tax Codes to require notices related to truth in taxation to direct property owners to a specific url (PropertyTaxes.Texas.gov) for access to databases of tax rate information. Effective immediately.

SB 1435 Bettencourt, Paul(R) Relating to the scope of the review of an appraisal district by the comptroller of public accounts.
Would amend Sec. 5.102 to require the comptroller to conduct a limited scope MAP review of a CAD if the previous review found compliance with generally accepted practice and made no recommendations. Limited review could occur only once in a four-year period. A limited review is not scored. Effective 9/1/21.

SB 1436 Bettencourt, Paul(R) Relating to the appeal of a determination by the comptroller of public accounts of a protest of the comptroller's findings in a study of school district property values.

Would amend Sec. 403.304, Gov't Code, to permit certain property owners to join in an appeal of school district study findings. Would provide for court review of an appeal by trial de novo. Effective 1/1/22.

SB 1437 Bettencourt, Paul(R) Relating to the requirement that certain municipalities and counties conduct an efficiency audit before holding an election to approve the adoption of certain ad valorem tax rates.

Would add Sec. 140.013, Loc. Gov't Code, requiring cities of 500,000 or more and counties of 1 million or more to conduct an efficiency audit using a state auditor approved efficiency auditor before holding an election under Sec. 26.07. The unit must select an auditor at least three months before the election date. The governing body must hold an open meeting prior to the election to discuss the audit and post the results on its website at least 30 days before the election. Effective 9/1/21.

SB 1438 Bettencourt, Paul(R) Relating to the effect of a disaster on the calculation of certain tax rates and the procedure for adoption of a tax rate by a taxing unit.

Would add Sec. 26.042, Tax Code, providing that the disaster exception (allowing a taxing unit to use an 8% factor in calculating its rollback tax rate) applies only where the disaster causes physical damage. Would provide exceptions to mandatory elections in specified disaster scenarios. Would provide that the portion of a tax rate increase for disaster purposes isn't included in calculating the following year's voter approval and no new revenue rates. Effective immediately.

SB 1446 Gutierrez, Roland (F)(D) Relating to the collection of delinquent property taxes.

Would amend Sec. 6.30(c) to reduce the maximum percentage for a delinquent tax collection contract from 20% to 15% of the amount of delinquent tax, penalty and interest collected. Effective 1/1/22.

SB 1449 Bettencourt, Paul(R) Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.

Would amend Sec. 11.145, Tax Code, to increase the exemption for income-producing tangible personal property from \$500 to \$2,500. Effective 1/1/22.

SB 1586 Birdwell, Brian(R) Relating to the governance and administration of an appraisal district.

Would amend Sec. 6.03 to provide that commissioners' court appoints the board of directors of an appraisal district from among nominees submitted by the taxing units. The court appoints five directors, one from each precinct and one at large. The county assessor-collector's role does not change. The maximum number of nominees each taxing unit may submit is determined according to its tax levy. Would repeal provisions allowing for change in board size or election process. Would amend Sec. 6.10 to require 2/3 of the nominating taxing units to veto a board action. Effective 9/1/21.

SB 1644 Creighton, Brandon(R) Relating to the determination of the market value of property for ad valorem tax

Would amend Sec. 23.0101 to provide that the chief appraiser may not use the income approach in determining the market value of commercial property, defined as real property zoned or otherwise authorized and actually used for a purpose other than single-family, multifamily, or heavy industrial use or use as a quarry. Effective 1/1/22.

SB 1735 Springer, Drew (F)(R) Relating to the eligibility of a person to serve on the appraisal review board of certain appraisal districts.

Would limit ARB members to a single term in CADs with populations of 1 million or more. Effective 1/1/22

SB 1764 Bettencourt, Paul(R) Relating to the payment of delinquent ad valorem taxes on property subject to a tax sale.

Would amend Sec. 31.06 to allow a collector to require payment of delinquent taxes on property previously seized or subject to an order of sale by cashier's check, certified check, currency, or electronic fund transfer. Immediate effect.

SB 1850 Powell, Beverly(D) Relating to a credit against the ad valorem taxes imposed by a school district on the residence homesteads of certain educators who purchase school supplies purposes. Would add Sec. 31.051 providing for a tax credit of up to \$100 against school taxes on a teacher's residence homestead to offset the actual cost the teacher incurred in purchasing school supplies for carrying out the teacher's duties. Effective 1/1/22 contingent on constitutional amendment.

SB 1854 Powell, Beverly(D) Relating to an appeal through binding arbitration of an appraisal review board order determining a protest concerning a residence homestead for which the property owner has elected to defer. Would amend Sec. 41A.10 to allow a person with a tax deferral to appeal through binding arbitration if otherwise eligible. Effective 9/1/21.

SB 1886 Campbell, Donna(R) Relating to the manner in which an individual who has elected to defer collection of a tax, abate a suit to collect delinquent tax, or abate a sale to foreclose a tax lien on the individual's residence homestead is listed on the delinquent tax roll of a taxing unit. Would amend Sec. 33.03 to require indication of the existence of a deferral or abatement on the delinquent tax roll. Effective 1/1/22.

SB 1906 Blanco, Cesar (F)(D) Relating to the purposes for which property must be used to be eligible for ad valorem tax benefits under the Texas Economic Development Act. Would amend Sec. 313.024, Tax Code, to add administrative offices and distribution warehouse to the list of qualifying uses. Immediate effect.

SB 1919 Lucio, Eddie(D) Relating to the authority of a property owner to participate by videoconference at a protest hearing by an appraisal review board. Would amend section 41.45 to allow a property owner to appear at an appraisal review board hearing either by telephone conference call or by video conference. The appraisal review board must conduct the hearing by telephone or video conferences if the property owner elects to do so and notifies the property owner either in the owner's notice of protest or by written notice filed with the board at least 10 days before the date of the hearing. The board may propose that a hearing be conducted by telephone conference call or videoconference and if the property owner agrees may do so. The appraisal review board must provide a call-in number or an Internet location or locator address for the hearing, as applicable. Effective September 1, 2021.

SB 1953 Paxton, Angela(R) Relating to the procedures for requesting or applying for certain ad valorem tax refunds and exemptions. Would amend Sec. 1.07 to allow requests for refunds to be sent to particular addresses to be filed with the appraisal district, which would notify the collectors. Would amend Sec. 11.43 to require that the homestead application form include a statement that the owner is eligible to file a late application; a space to state the tax years for which the application is made; and a space for the applicant to request that any refund owned be sent to a particular address. The chief appraiser might not deny an application based on the date of issuance of the driver's license or state issued personal identification certificate. Effective September 1, 2021.

SB 1994 Springer, Drew (F)(R) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land based on its use to raise or keep bees. Would amend section 23.51 to add definitions of bee and colony. Would add section 23.5215 to set standards for qualification of land used to raise or keep bees. Generally, the land must contain at least 6 colonies and the colonies must be located on the land for at least nine months of the year. If the land consists of more than five acres the land must contain at least one additional colony for each additional 2.5 acres. Effective January 1 2022.

SB 1995 Springer, Drew (F)(R) Relating to the appraisal of land for ad valorem tax purposes on the basis of its productive capacity. Would amend Sec. 23.43, 23.54, 23.75, and 23.9084 to require delivery of an application before April 1. Would amend section 23.51 to add definitions of bee and colony. Would add section 23.5215 to set standards for qualification of land used to raise or keep bees. Generally, the land must contain at least 6 colonies and the colonies must be located on the land for at least nine months of the year. If the land consists of more than five

acres the land must contain at least one additional colony for each additional 2.5 acres. Would require the chief appraiser to deliver an application on or before February 1 of a year following a year in which ownership has changed. Would amend Sec. 23.55 to allow a property owner to request in writing that the chief appraiser determine whether a change of use has taken place. The chief appraiser must provide a written determination within 90 days. If the chief appraiser determines a change of use has not occurred, the chief appraiser may not later change that determination on the basis of the same use described in the determination. Would provide that change of use sanctions do not apply if the physical characteristics of the land remain consistent with those it had while it was eligible for appraisal under the subchapter. Effective January 1, 2022.

SB 2030 Eckhardt, Sarah (F)(D) Relating to requirements for beneficial tax treatment related to a public facility used to provide affordable housing.

Adds Sec. 303.0425, Loc. Gov't Code, specifying the circumstances under which an exemption under Sec. 303.042 applies to certain multifamily housing located on the property of a public facilities corporation. The user of the multifamily housing project must annually submit to the chief appraiser an audit showing that the project complies with Sec. 303.0425. The report is due by April 1. Effective 9/1/2021.

Senate Resolutions

SJR 18 West, Royce Proposing a constitutional amendment authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value.

SJR 26 Miles, Borris Proposing a constitutional amendment to authorize the legislature to provide for the continuation of a limitation on the maximum appraised value of a residence homestead.

SJR 23 Paxton, Angela Proposing a constitutional amendment authorizing the legislature to provide for a credit against the ad valorem taxes imposed on the property of certain businesses.

SJR 31 Kolkhorst, Lois Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

SJR 35 Campbell, Donna(R) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead.

SJR 38 Springer, Drew (F)(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property leased to certain schools organized and operated primarily for the purpose of engaging in educational func

SJR 42 Eckhardt, Sarah (F)(D) Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt a residence homestead exemption from ad valorem taxation.

SJR 46 Creighton, Brandon(R) Proposing a constitutional amendment to authorize the legislature to set a lower limit and provide for more than one limit on the maximum appraised value of a residence homestead for ad valorem taxation.SJR 56

SJR 57 Bettencourt, Paul(R) Proposing a constitutional amendment to extend the number of days that certain tangible personal property that is exempt from ad valorem taxation due to its location in this state for a temporary period.

SJR 63 Springer, Drew (F)(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation by a school district a portion of the appraised value of an individual's residence homestead.

SJR 65 Powell, Beverly(D) Proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed by a school district on the residence homesteads of certain educators.