

PROPERTY TAX BILLS IN THE 2017 TEXAS LEGISLATURE FIRST SPECIAL SESSION

Last Updated: August 16, 2017

Whew!! The special session is over, and it ended without any property-tax bills being passed. That was remarkable. There were a number of ideas in play, and the majority of them were bad. Several proposals were included in a bill passed by the House and in a bill passed by the Senate, but there was no one bill that was passed by both houses. The devil was in the details. Both houses wanted to limit the authority of taxing unit's governing bodies to adopt tax rates, but the two houses could not agree on just how much to limit that authority. That dispute brought about the death of the two omnibus bills (H.B. 32 and S.B. 1) that would have made many changes to laws concerning ARB hearings, assessments and appeals. The Governor has left the door open to the possibility of another special session.

Only one bill that we were tracking actually passed, a school-finance bill called H.B. 21. The bills that dies are listed after that in pale gray type. You can tell how much progress a bill made by looking at the stars beside it.

- ★ Bill has come out of committee in the house in which it was filed
- ★★ Bill has passed the house in which it was filed
- ★★★ Bill has come out of committee in the other house
- ★★★★ Bill has been passed by both houses
- ★★★★★ Bill is finally enacted, subject to voter approval of constitutional amendments

Bills that Passed

School Finance and Value Studies

H.B. 21

Author: Huberty

Amends/Enacts: §§12.106, 13.054, 29.026, 29.027, 42.103, 42.451-42.460, 42.602-42.609, 46.032 Education Code

Effective: September 1, 2017

This bill provides some grant money and ASATR (Additional State Aid for Tax Reduction) hold-harmless to some school districts, but it would not change the way that school districts assess or collect taxes.

This bill would create the Texas Commission on Public School Finance to study current methods of financing public education and to develop recommendations for improvements. The Commission would consist of: 1) four members appointed by the governor; 2) four members

appointed by the lieutenant governor; 3) four members appointed by the speaker of the house; and 4) a member of the State Board of Education selected by the Board's chair. The Commission would present its recommendations in advance of the legislature's 2019 regular session.

Bills that Died

Exemptions

H.B. 55

Author: Schofield

Amends/Enacts: §§11.13 and 11.26 Tax Code; §§41.001, 42.2518, 42.252, 42.302, 46.003, 46.032 and 46.071 Education Code

Status: Pending in House Ways and Means Committee

H.J.R. 17

Author: Schofield

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

The school-tax homestead exemption available to all homeowners would be the greater of \$25,000 or thirteen percent of the appraised value of a homestead, whichever were greater. Tax freezes would be adjusted downward for those owners who would benefit from the new exemption. The state would make up the money lost by school districts.

H.B. 72

Author: Bohac

Amends/Enacts: §§11.137

Status: Pending in House Ways and Means Committee

H.J.R. 20

Author: Bohac

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create a total exemption for the homesteads of a Purple Heart recipients. The exemption could be inherited by the surviving spouse of a Purple Heart recipient. The surviving spouse could transfer the exemption in a fixed amount to a new homestead.

H.B. 74 ★★

Author: Cospers

Amends/Enacts: §140.011 Local Government Code

Status: Passed by House; referred to Senate

Under current law, the state provides assistance to some cities and counties disproportionately affected by tax breaks for disabled veterans. This bill would allow some additional cities to

qualify. A city would only have to be wholly or partly located in a county with a military installation.

H.B. 95

Author: Swanson

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112 and 33.01 Tax Code; §§41.0012, 42.2518, 42.252, 42.302, 44.004, 46.003, 46.032 and 46.071 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 24

Author: Swanson

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would totally exempt the homesteads of people seventy-five or older. Mechanically the exemption would work very much like the present exemption for homeowners sixty-five or older. School districts would receive extra money from the state to make up for their lost taxes.

H.B. 119

Author: Shine

Amends/Enacts: §§11.13 and 25.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 25

Author:

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

Previously, taxing units other than school districts could grant homestead exemptions measured as a percentage of value, but were not authorized to grant homestead exemptions in flat dollar-amounts. This bill creates that authority, and provides that such a taxing unit could choose whether give every residence a homestead exemption of \$5,000 or up to 20% of the average market value of homesteads in the taxing unit. If a taxing unit were not already giving a percentage exemption, then the new exemption would take effect automatically in the amount of \$5,000 unless the taxing unit's governing body acted to block it or chose a greater dollar amount. If a taxing unit chose to drop its percentage exemption in favor of the new exemption, a homeowner who was already receiving the percentage exemption would have the option to keep it instead of receiving the new exemption. A taxing unit could repeal a percentage exemption, but only if it substitutes a dollar exemption of more than \$5,000.00.

H.B. 129 ★★

Author: Leach

Amends/Enacts: §§ 11.136, 11.42, 11.43, 11.431, 26.10, 26.1127 and 31.031 Tax Code

Status: Passed by House; referred to Senate

This bill could create a committee to study tax exemptions and benefits for veterans (especially partially disabled veterans) and military service members and their families. The members would be appointed by the Governor, the Lieutenant Governor and the Speaker of the House. The committee would produce a report in advance of the 2019 legislative session.

H.B. 179 ★★

Author: Roberts

Amends/Enacts: §§11.138, 11.42, 11.43, 11.431, 26.10 and 26.1125 Tax Code; §403.302 Government Code

Status: Passed by House; referred to Senate

H.J.R. 30 ★★

Author: Roberts

Amends/Enacts: Art. VIII, 1-b Texas Constitution

Status: Passed by House; referred to Senate

A first responder disabled in the line of duty would receive a 100% homestead exemption. If the first responder died, his surviving spouse would inherit the exemption. The surviving spouse would lose the exemption if she remarried. She could transfer the exemption in a fixed dollar amount from one homestead to another.

H.B. 190

Author: Raymond

Amends/Enacts: §§11.13 and 11.26 Tax Code; §41.0011, 42.2518, 42.252, 42.302, 46.003, 46.032 and 46.071 Education Code

Status: Pending in House Ways and Means Committee

H.J.R. 32

Author: Raymond

Amends/Enacts: Art. III, §49-g and Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would transfer \$3.05 billion from the economic stabilization fund to the foundation school fund to finance a temporary increase the general homestead exemption from school taxes. For 2018, the exemption would be \$71,000. In 2019, the exemption would return to \$25,000.

H.B. 239 ★★

Author: Capriglione

Amends/Enacts: §§11.141, 11.42 and 11.43 Tax Code

Status: Passed by House; referred to Senate

H.J.R. 38 ★★

Author: Capriglione

Amends/Enacts: Art. VIII, §1-p Texas Constitution

Status: Passed by House; referred to Senate

Precious metals held in the Texas Bullion Depository would be exempt regardless of whether they were held for the production of income.

H.B. 248

Author: Springer

Amends/Enacts: §42.25162 Education Code

Status: Pending in House Public Education Committee

This bill that would extend the 2015 hold-harmless law protecting school districts' funding from reductions due to increased homestead exemptions. The extra money, however, would be available to only a school district that was the only school district in its county.

H.B. 288

Author: White

Amends/Enacts: §§11.13 and 11.26 Tax Code; §§41.0011, 42.2528, 42.252, 42.302, 46.003, 46.032 and 46.071 Education Code

Status: Pending in House Ways and Means Committee

H.J.R. 42

Author: White

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

The general school-tax homestead exemption would be set each year at 25% of the highest median market value for any tax year beginning with the 2017 tax year of all residence homesteads in the state.

H.B. 314

Author: Gervin-Hawkins

Amends/Enacts: §11.139 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 44

Author: Gervin-Hawkins

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create a total exemption for the homestead of a peace officer who lived in a high-crime area. High crime areas would be identified by the Department of Public Safety based on census data.

H.B. 350

Author: Burkett

Amends/Enacts: §§11.143, 11.42 and 11.43 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 48

Author: Burkett

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would totally exempt the bpp of a "small business." The bill defines a small business as any business with 500 or fewer employees, but the legislature would be free to change that definition in the future.

H.J.R. 27 ★

Author: Leach

Amends/Enacts: Art VIII, §1-b Texas Constitution

Status: Passed by House Ways and Means Committee; pending in full House

A veteran with a disability rating of at least eighty percent but less than one hundred percent would be entitled to a homestead exemption proportional to his disability rating. If the veteran died, his surviving spouse would inherit the exemption and could transfer it in a fixed dollar amount to another homestead. The surviving spouse would lose the exemption if she remarried.

S.B. 1 ★★★★★

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.145, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 26.17, 26.18, 31.12, 41.03, 41.12, 41.44, 41.45, 41.66 and 41.73 Tax Code; §§45. 105 and 130.016 Education Code; §403.302 Government Code; §281.124 Health and Safety Code; §§102.007, 111.008, 111.068 and 141.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by Senate; substitute passed by House; may go to conference committee

A property owner could still file a freeport exemption application after the regular deadline, but not later than June 1. This provision is not in the House version.

This bill is also discussed under the headings: *Appraisals; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; Assessment; and Miscellaneous.*

S.B. 63

Author: Buckingham

Amends/Enacts: §140.011 Local Government Code

Status: Filed

This bill concerning assistance to cities and counties disproportionately affected by tax breaks for disabled veterans is virtually identical to S.B. 74 discussed above.

S.B. 96

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 31.12, 33.08, 41.03, 41.12, 41.44, 41.45, 41.66, 41.71 and 41A.07 Tax Code; §§45.105 and 130.016 Education Code; §403.303 Government Code; §281.124 Health and Safety Code; §102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District Local Laws Code; §§49.108, 49.236 and 49.2361 Water Code

Status: Pending in Senate Select Committee on Government Reform.

This voluminous bill is similar in many respects to S.B. 1. It would move up the extended deadline for filing a freeport exemption application.

This bill is also discussed under the headings: *Appraisals; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; Assessment; and Miscellaneous.*

Appraisals

H.B. 5

Author: Dennis Bonnen

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 2

Author: Dennis Bonnen

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would cap year-to-year increases in appraised values of commercial and industrial real properties. A property could not be appraised at a value higher than its value in the preceding year, plus 20%, plus the value of any new improvements.

H.B. 32 ★★★

Author: Dennis Bonnen

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.07, 5.091, 5.102, 5.103, 5.104, 6.41, 6.412, 6.414, 6.42, 6.425, 25.19, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.065, 26.08, 26.16, 26.17, 41.04, 41.44, 41.45, 41.46, 41.461, 41.47, 41.66, 41.67, 41.77, 41A.06, 41A.061 and 41A.09 Tax Code; §45.105 Education Code; §403.302 Government Code; §§102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by House; substitute passed by Senate Select Committee on Government Reform' pending in full Senate

Under the Senate version of this bill, appraisal districts would be responsible for appraising property in accordance with the Comptroller's appraisal manuals. (The bill does not require the Comptroller to create any new appraisal manuals.) A MAP review or audit would consider whether an appraisal district was following the Comptroller's manuals. This bill is also discussed under the headings: *Exemptions; Appraisal Districts and ARB; Appraisal District Litigation and Arbitration; Assessment; and Miscellaneous.*

H.B. 44

Author: Keough

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 16

Author: Keough

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would impose a 5% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on

January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap.

H.B. 71

Author: Bohac

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 19

Author: Bohac

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill that would reduce the 10% cap on year-to-year increases in the appraised values of homesteads to 5%.

H.B. 84

Author: Metcalf

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 22

Author: Metcalf

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

These are another proposed constitutional amendment and related bill that would reduce the 10% cap on year-to-year increases in the appraised values of homesteads to 5%.

H.B. 88

Author: Bell

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 23

Author: Bell

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would impose a 5% cap on year-to-year increases in the appraised values of all real properties.

H.B. 92 ★

Author: Eddie Rodriguez

Amends/Enacts: §23.51 Tax Code

Status: Passed by House Agriculture and Livestock Committee; pending in full House

When dealing with open-space agricultural appraisals, an appraisal district would have to recognize “uncommon agricultural uses” such as organic, sustainable, pastured poultry and rotational grazing. Those uncommon uses would have their own degree-of-intensity tests based

on guidelines from the Comptroller. The definition of “agricultural use” would be expanded to include producing fruits and vegetables. The Comptroller would also develop guidelines for determining whether tracts under ten acres in size used for the production of fruits, vegetables, poultry, hogs, sheep or goats could qualify for open-space appraisal.

H.B. 96

Author: Metcalf

Amends/Enacts: §§1.12, 23.231 and 42.26 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 33

Author: Metcalf

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would cap year-to-year increases in appraised values of non-homestead real properties at 5%.

H.B. 192 ★★

Author: Phil King

Amends/Enacts: §32.01 Tax Code

Status: Passed by House; referred to Senate

If a property’s value were lowered in one year as a result of a protest or appeal, the appraisal district would need to have clear and convincing evidence in order to raise the value in the following year.

H.B. 223

Author: Springer

Amends/Enacts: §23.51 Tax Code

Status: Pending in House Agriculture and Livestock Committee

An ecological laboratory currently being appraised as open-space agricultural land could continue to receive that benefit. But no new ag appraisals would be allowed based on ecological-laboratory use.

H.B. 251

Author: Phillips

Amends/Enacts: §§23.51 and 23.52 Tax Code

Status: Pending in House Agriculture and Livestock Committee

Wildlife-management land could qualify for open-space agricultural appraisal without having previously qualified as a result of conventional agricultural uses. Qualifying wildlife-management land would be categorized and appraised as native pasture.

H.B. 298

Author: Cospser

Amends/Enacts: §§1.12, 23.23, 23.231 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 43

Author: Cospier
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would cap year-to-year increases in appraised values of homesteads at 7%. Year-to-year increases in the appraised values of other real properties would be capped at 20%.

H.B. 331 ★★
Author: Sarah Davis
Amends/Enacts: §23.02 Tax Code
Status: Passed by House; referred to Senate

Under certain circumstances, an appraisal district would reappraise property damaged in a natural disaster automatically without any taxing unit having to authorize the reappraisal. The automatic reappraisal would apply to all properties that FEMA estimated to have sustained five percent or greater damage. The reappraisals would have to be done within 45 days of the Governor's disaster declaration unless it took longer for FEMA to make its determinations.

H.B. 349
Author: Burkett
Amends/Enacts: §23.23 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 47
Author: Burkett
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Pending in House Ways and Means Committee

The cap on year-to-year increases in homestead values would be cut to 4%.

H.B. 359
Author: Villalba
Amends/Enacts: §23.23 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 50
Author: Villalba
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Pending in House Ways and Means Committee

In addition to the current 10% cap on increases in homestead values, this proposed constitutional amendment and related bill would create a new cap. The appraised value of a homestead could not be more than 125% of the lowest appraised value of the homestead for any of the 10 preceding tax years in which a cap was in effect, plus the value of new improvements.

H.B. 390
Author: White
Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code
Status: Filed

H.J.R. 55
Author: White
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

This proposed constitutional amendment and relate bill would establish a cap on appraised values of all real properties. The appraised value of a property in a particular year could not exceed the greater of: 1) the highest appraised value of the property for any year beginning with the 2018 tax year; or 2) 105% of the property's value in the preceding year. The value of any new improvements would be added to the capped value. If a property owner disclosed his purchase price to the appraisal district, the 105% cap would be replaced with a 102% cap.

S.B. 1 ★★★★★
Author: Bettencourt
Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.145, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 26.17, 26.18, 31.12, 41.03, 41.12, 41.44, 41.45, 41.66 and 41.73 Tax Code; §§45. 105 and 130.016 Education Code; §403.302 Government Code; §281.124 Health and Safety Code; §§102.007, 111.008, 111.068 and 141.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code
Status: Passed by Senate; substitute passed by House; may go to conference committee

Appraisal Districts would be responsible for appraising property in accordance with the Comptroller's appraisal manuals. (The bill does not require the Comptroller to create any new appraisal manuals.) A MAP review or audit would consider whether an appraisal district was following the Comptroller's manuals. The House version does not include this provision.

The deadline for filing renditions would be changed to April 1. A property owner could request an extension of that deadline until May 1, and a further fifteen-day extension would be available for good cause. The rendition deadline for regulated utility and transportation property would be April 30. This provision is not in the House version.

April 15 would be the target date for an appraisal district to deliver all of its notices of appraised value. The requirement that a notice of appraised value include an estimate of taxes would be eliminated for appraisal districts in counties with 120,000 people or more. Beginning in 2020, it would be eliminated for all appraisal districts. Notices of estimated taxes would be provided later in the year (see the description of S.B. 1 under the heading *Assessment*). This provision is not in the House version.

This bill is also discussed under the headings: *Exemptions; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; Assessment; and Miscellaneous.*

S.B. 78
Author: Nichols
Amends/Enacts: §23.51 Tax Code
Status: Filed

This bill concerning agricultural appraisals for ecological laboratories is virtually identical to H.B. 223 discussed above.

S.B. 96

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 31.12, 33.08, 41.03, 41.12, 41.44, 41.45, 41.66, 41.71 and 41A.07 Tax Code; §§45.105 and 130.016 Education Code; §403.303 Government Code; §281.124 Health and Safety Code; §102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District Local Laws Code; §§49.108, 49.236 and 49.2361 Water Code

Status: Pending in Senate Select Committee on Government Reform.

This voluminous bill is similar in many respects to S.B. 1. It would: require appraisal districts to follow comptroller's appraisal manuals; move rendition deadlines up; and remove tax estimates from appraisal notices.

This bill is also discussed under the headings: *Exemptions; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; Assessment; and Miscellaneous.*

S.B. 117

Author: Kolkhorst

Amends/Enacts: §§1.12 23.231, 25.19, 41.41 and 42.26 Tax Code; §403.302 Government Code

Status: Filed

S.J.R. 14

Author: Kolkhorst

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would cap year-to-year increases in values of commercial and industrial properties at 20%.

S.B. 118

Author: Kolkhorst

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R. 13

Author: Kolkhorst

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

The cap on year-to-year increases in homestead values would be cut to 5%.

Appraisal Districts and ARBs

H.B. 3

Author: Dennis Bonnen

Amends/Enacts:

Status: Pending in House Ways and Means Committee

We have not yet fully analyzed this complicated omnibus bill, which incorporates many of the ideas found in other bills like S.B. 1. It is notable that this bill would:

- Impose stricter term limits on ARB members (three terms in a lifetime, including terms as an auxiliary member);
- place greater emphasis on the comptroller's ARB surveys;
- require specialty ARB panels in populous counties;
- Allow an ARB to correct a square-footage error under §25.25(c);
- Impose an absolute, inflexible requirement on an appraisal district to provide all of its evidence to a property owner before the owner's first scheduled ARB hearing;
- Impose rigid scheduling restrictions on ARBs

H.B. 32 ★★★

Author: Dennis Bonnen

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.07, 5.091, 5.102, 5.103, 5.104, 6.41, 6.412, 6.414, 6.42, 6.425, 25.19, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.065, 26.08, 26.16, 26.17, 41.04, 41.44, 41.45, 41.46, 41.461, 41.47, 41.66, 41.67, 41.77, 41A.06, 41A.061 and 41A.09 Tax Code; §45.105 Education Code; §403.302 Government Code; §§102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by House; substitute passed by Senate Select Committee on Government Reform' pending in full Senate

This is another voluminous bill including ideas found in other bills, it would:

- establish special ARB panels in counties with 1 million or more people;
- prohibit close relatives from serving on the same ARB;
- impose strict term limits on ARB members (three terms in a lifetime);
- give judges who appoint ARB members the authority to select the ARB's officers;
- place much greater emphasis on the comptroller's ARB survey;
- create online databases of tax information;
- require an ARB to provide notice of hearing by certified mail at the request of a property owner;
- Prevent an ARB from raising a value;
- Impose rigid scheduling rules on ARB's;
- Change the requirements for an appraisal district providing evidence to a property owner in advance (The evidence would not have to be provided 14 days in advance; A property owner would have to request the evidence at least 5 days before the hearing. Evidence could be provided electronically unless the owner requested hard copies.) Evidence provided could not be admitted at the hearing in any form including verbal testimony.

Additionally the bill provides that if an appraisal district should discover some error in mass appraisals that resulted in incorrect appraised values, the district would have to correct the values and notify the affected property owners.

Under the Senate version:

- every appraisal district would have an “office of tax rate notices” with a “tax rate officer” appointed by the chief appraiser;
- The ex-parte-communications law would be softened to allow a director to transmit to the chief appraiser a complaint from a property owner or taxing unit about the appraisal of a specific property;

This bill is also discussed under the headings: *Appraisals; Appraisal District Litigation and Arbitration; Assessment and Miscellaneous.*

H.B. 42

Author: Keough

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.032, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063, 6.10 and 6.15 Tax Code; § 52.092 Election Code

Status: Pending in House Ways and Means Committee

Under this bill, an appraisal district’s board of directors would consist of five elected members and the County Tax Assessor-Collector. One member would be elected from each Commissioner’s precinct in the county and one would be elected at large. They would serve two-year terms. A candidate’s filing fee would be \$250. Taxing units would no longer have the power to veto a board’s actions.

H.B. 45

Author: Keough

Amends/Enacts: §§1.15, 5.041, 5.042, 6.035, 6.05, 6.0501, 6.0502, 6.41, 6.411, 22.28 and 42.21 Tax Code; §52.092 Election Code; §87.041 Local Government Code; §1151.164, Occupations Code

Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve two-year terms.

H.B. 48

Author: Keough

Amends/Enacts: §§5.103, 6.052, 6.41, 6.4101, 6.411, 6.412, 6.413, 6.414, 6.42 and 41.66 Tax Code; §52.092 Election Code

Status: Pending in House Ways and Means Committee

Each county would have five ARB members who would be elected. Members could appoint auxiliary members to help conduct hearings. An ARB would select its own officers.

H.B. 87

Author: Bell

Amends/Enacts: §§1.085 and 41.46 Tax Code

Status: Pending in House Ways and Means Committee

A property owner filing a notice of protest could include a request that the notice of his ARB hearing be sent to him by certified mail. The ARB could require the property owner to pay the cost of the postage. A protesting property owner could also request delivery of the notice by e-mail.

H.B. 154

Author: Phelan

Amends/Enacts: §§5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063, 6.10 and 6.15 Tax Code; § 52.092 Election Code

Status: Pending in House Ways and Means Committee

An appraisal district's board of directors would consist of four elected members and the County Tax Assessor-Collector. One member would be elected from each Commissioner's precinct in the county, and they would serve two-year terms. A candidate's filing fee would be \$200 in a county with fewer than 200,000 people and \$400 in a larger county. Taxing units would no longer have the power to veto a board's actions.

H.B. 155 ★

Author: Phelan

Amends/Enacts: §25.25 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

If a homestead sold for a price ten-percent below its appraisal-roll value or lower, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home's market value.

H.B. 160

Author: Metcalf

Amends/Enacts: §§1.15, 5.041, 5.042, 6.035, 6.05, 6.0501, 6.0502, 6.41, 6.411, 22.28 and 42.21 Tax Code; §52.092 Election Code; §87.041 Local Government Code; §1151.164, Occupations Code

Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve two-year terms.

H.B. 174

Author: Metcalf

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.032, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063, 6.10 and 6.15 Tax Code; §172.024 Election Code

Status: Pending in House Ways and Means Committee

An appraisal district's board of directors would consist of five elected members and the County Tax Assessor-Collector. One member would be elected from each Commissioner's precinct in the county and one would be elected at large. They would serve two-year terms. A candidate's filing fee would be \$1,250 in a county with 200,000 or more people and \$750 in a less populous county. Taxing units would no longer have the power to veto a board's actions.

H.B. 203

Author: Miller

Amends/Enacts: §§5.041, 5.103, 6.052, 6.41, 6.4101, 6.411, 6.412, 6.413, 6.414, 6.42 and 41.66 Tax Code; §52.092 Education Code; §403.302 Government Code
Status: Pending in House Ways and Means Committee

Each county would have five ARB members who would be elected. Members could appoint auxiliary members to help conduct hearings. An ARB would select its own officers.

H.B. 266

Author: Munoz

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063 and 6.15 Tax Code; § 52.092 Education Code; § 172.024 Election Code
Status: Pending in House Way and Means Committee

Under this bill, an appraisal district's board of directors would consist of four elected members and the County Tax Assessor-Collector. It is virtually identical to H.B. 154 discussed above.

H.B. 299

Author: Metcalf

Amends/Enacts: §§5.103, 6.052, 6.41, 6.4101, 6.411, 6.412, 6.413, 6.414, 6.42 and 41.66 Tax Code; §172.024 Election Code
Status: Pending in House Ways and Means Committee

Each county would have five ARB members who would be elected. Members could appoint auxiliary members to help conduct hearings. An ARB would select its own officers.

H.B. 339

Author: Sanford

Amends/Enacts: §25.25 Tax Code
Status: Pending in House Ways and Means Committee

An ARB could change appraisal rolls for up to five past years to correct an error in the square footage of a property. The bill would really be a nullity because appraisal rolls do not include the square footages of properties.

H.B. 348

Author: Burkett

Amends/Enacts: §§5.103, 5.12, 5.23, 6.03, 6.031, 6.033, 6.034, 6.036, 6.037, 6.051, 6.052, 6.06, 6.061, 6.063, 6.10, 6.15, 6.41, 6.414 and 41.45 Tax Code; §172.024 Election Code
Status: Pending in House Ways and Means Committee

An appraisal district's board of directors would consist of elected members and the County Tax Assessor-Collector. One member would be elected from each Commissioner's precinct in the county. In a county with 200,000 or more people, two additional directors would be elected at large. Directors would serve two-year terms. Taxing units would no longer have the power to veto a board's actions.

Directors would appoint ARB members in all counties. If an ARB had only three members, the directors would act together to select them. But, if an ARB had more than three members, each director would get to appoint an equal number of ARB members.

S. B. 1 ★★★

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.145, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 26.17, 26.18, 31.12, 41.03, 41.12, 41.44, 41.45, 41.66 and 41.73 Tax Code; §§45. 105 and 130.016 Education Code; §403.302 Government Code; §281.124 Health and Safety Code; §§102.007, 111.008, 111.068 and 141.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed Senate; substitute passed by House Ways and Means Committee; pending in full House

Current law prohibits a person from serving on an appraisal district's board of directors during the five years following the last time the person acted as a tax consultant in the county or worked appraising property for tax purposes in the county. This bill would shorten the waiting period to *three* years. That provision is not in the House version.

Every appraisal district would have an "office of tax rate notices" with a "tax rate officer" appointed by the chief appraiser. This provision is not in the House version.

The rule prohibiting a chief appraiser and a director from communicating *ex parte* about appraisals would not prevent a director from transmitting to the chief appraiser a complaint from a property owner or taxing unit about the appraisal of a specific property. The transmission would have to be in writing. This provision is not in the House version.

The Senate version would establish stricter term limits for ARB members (three terms in a lifetime). The House version would not.

An ARB could not require the concurrence of more than a simple majority of its members for any decision. Neither could a panel of ARB members. This provision is not in the House version.

An ARB could not schedule a hearing on a Sunday, and it could not schedule the first hearing on a protest held on a weekday evening to begin after 7:00 pm. This provision is not in the House version.

An ARB in a county with 1 million or more people would have to create "special panels" for properties appraised at \$50 million or more that fell into one of the following property types: 1) commercial; 2) utilities; 3) industrial and manufacturing; and 4) multifamily residential. Members of the special panels would have to have special qualifications such as: a law degree; an MBA; a CPA; an MAI; or various other types of appraisal designations; a real estate broker's or sales agent's license; or at least 10 years' experience in property tax appraisal or consulting. If an ARB did not include enough members qualified to serve on a special panel, the empty seats could be filled by any member with a bachelor's degree. A special panel could also hear protests involving ordinary properties. A notice of appraised value for a property eligible for a special-panel hearing would have to mention that option. A protest form would include space for a property owner to request a hearing before a special panel. A protest would go before a special panel only if the property were the right type and if the property owner requested it. An owner of industrial property, for example, could not be forced to go before a specialty panel against its will. The House version does not include special panels.

The bill includes a confusing and possibly very troubling statement. “The board must deliver notice of a hearing or meeting to determine a protest heard by a panel, or to rehear a protest . . . in accordance with the provisions of this subchapter.” That might be interpreted to mean that an ARB would have to give a property owner 15 days’ written notice of the meeting at which the ARB would consider a panel’s recommendation concerning that property owner’s protest.

April 15 would be the target date for an appraisal district to deliver all of its notices of appraised value. The target date for an appraisal district submitting its appraisal records to the ARB would be May 1. The district would certify value estimates to taxing units by May 15. Most types of protests would have to be filed by May 15 or within 30 days following the district’s delivery of appraisal notices. The ARB would approve the appraisal records by July 5. The district would certify appraisal rolls to taxing units by July 10. These provisions are not in the House version.

The Senate version would place greater emphasis on the ARB survey; the House version would not.

The Senate version would impose strict scheduling requirements on an ARB. The House version would not.

The Senate version would prohibit an ARB from raising a value. The House version would not.

A taxing unit would no longer be allowed to challenge appraised values before an ARB. This provision is not in the House version.

This bill is also discussed under the headings: *Exemptions; Appraisals; Appraisal District Litigation and Arbitration; Assessment; and Miscellaneous.*

S.B. 21

Author: Nelson

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.102, 5.103, 5.104, 6.412, 6.42, 25.25, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, 41A.061, 41A.09 Tax Code; §403.302

Government Code

Status: Filed

The comptroller’s introductory training course for ARB members would have to be at least eight hours long. The continuing-education course would have to be at least four hours long.

Instead of having an opportunity to take an online survey in an ARB’s office, a protesting property owner would be given a survey form to complete at the time and place of her choosing. The form would allow the owner to offer comments and suggestions concerning any matter related to the fairness and efficiency of the ARB. The appraisal district would give one copy of the form to the owner before or at the time of her hearing and mail her another copy along with her ARB order. The owner would have forty-five days in which to complete the form and file it directly with the comptroller. The form could be filed by mail or e-mail, or the owner could complete the survey on the comptroller’s website. Agents for property owners and a designated representative of the appraisal district would also have the opportunity to complete survey forms, one for every hearing.

In a county with 120,000 or more people, an ARB member could serve only *three terms in his lifetime*. Terms as an auxiliary member would count toward the member’s lifetime limit. Close relatives could not both serve on the ARB at the same time. The local administrative judge

would appoint the Chair and Secretary of the ARB from among its members, and would be “encouraged”, if possible, to appoint a chairperson with a background in law and property appraisal.

An ARB’ notice of a hearing would have to identify the “subject matter” of the hearing. Presumably, that means the grounds of protest raised by the owner. At least fourteen days before the *first* hearing scheduled on a protest, the appraisal district, on request, would have to *deliver* its evidence to the owner free of charge, not just the evidence that it planned to use. That would severely limit a district’s ability to respond to surprises arising at a hearing. The district could not even offer verbal testimony about evidence that it had not delivered. The postponement of a hearing would not give the district an additional opportunity to produce evidence. An agreement to exchange documents and information electronically could include an appraisal district’s evidence provided to a property owner in advance of a hearing. An appraisal district could not charge for providing copies of its evidence.

The rule that prohibits an ARB from making a property owner wait more than two hours for her hearing would be extended to apply to agents. An owner or agent can now request that an ARB hold up to twenty hearings on the same day. The bill would allow the owner or agent to request that those hearings be consecutive. An ARB’s ability to schedule consecutive hearings for an agent would be seriously limited. The hearing notice would have to state the time that the first hearing would start and the time that the last hearing would end and state the exact order of the hearings. The order could not be changed without the agreement of the agent and the district. The ARB could not reschedule a hearing in a group of consecutive hearings to a date earlier than the seventh day after the date the last hearing was scheduled to end unless the parties agreed. Such a rescheduling would require seven days written notice to the agent.

An ARB or a panel could not require the concurrence of more than a simple majority of its members for any decision. An ARB could not set the value of a property higher than the value on the appraisal records going into the hearing. At the end of a hearing, the ARB or panel would have to give the owner documents showing that the members who conducted the hearing had signed the affidavit about ex parte communications. The ARB would need to send the owner a copy of its order or the panel’s order within fifteen days after the conclusion of the hearing.

An ARB could change appraisal rolls for up to five past years to correct an error in the square footage of a property.

This bill is also discussed under the headings *Appraisal District Litigation and Arbitration* and *Miscellaneous*.

S.B. 50

Author: Buckingham

Amends/Enacts: §41.47 Tax Code

Status: Filed

An ARB could not set the value of a property higher than the value on the appraisal records going into the hearing.

S.B. 96

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044,

26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 31.12, 33.08, 41.03, 41.12, 41.44, 41.45, 41.66, 41.71 and 41A.07 Tax Code; §§45.105 and 130.016 Education Code; §403.303 Government Code; §281.124 Health and Safety Code; §102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District Local Laws Code; §§49.108, 49.236 and 49.2361 Water Code

Status: Pending in Senate Select Committee on Government Reform.

This voluminous bill is very similar to S.B. 1. Among other things, it would:

- require appraisal districts to create offices of tax rate notices;
- remove tax estimates from appraisal notices;
- create special ARB panels in populous counties; and
- move up several dates and deadlines in the tax calendar.

This bill is also discussed under the headings: *Exemptions; Appraisals; Appraisal District Litigation and Arbitration; Assessment; and Miscellaneous.*

Appraisal District Litigation and Arbitration

H.B. 3

Author: Dennis Bonnen

Amends/Enacts:

Status: Pending in House Ways and Means Committee

We have not yet fully analyzed this complicated omnibus bill, which incorporates many of the ideas found in other bills like S.B. 1. It is notable that this bill would require the comptroller to create a training course for arbitrators.

H.B. 32 ★★★

Author: Dennis Bonnen

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.07, 5.091, 5.102, 5.103, 5.104, 6.41, 6.412, 6.414, 6.42, 6.425, 25.19, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.065, 26.08, 26.16, 26.17, 41.04, 41.44, 41.45, 41.46, 41.461, 41.47, 41.66, 41.67, 41.77, 41A.06, 41A.061 and 41A.09 Tax Code; §45.105 Education Code; §403.302 Government Code; §§102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by House; substitute passed by Senate Select Committee on Government Reform' pending in full Senate

This is another voluminous bill including ideas found in other bills. It would require the comptroller to create a mandatory class on property-tax law for arbitrators. This bill is also discussed under the headings: *Appraisals; Appraisal Districts and ARBs; Assessment; and Miscellaneous.*

H.B. 49

Author: Geren

Amends/Enacts: §§42.01 and 42.231

Status: Filed

If an ARB determined that it could not hear a protest (or motion) because the property owner had failed to meet some requirement such as filing the protest on time or showing up for his hearing, the property owner could appeal that determination to a court under Chapter 42. If the court determined that the ARB should have heard the protest, it would not send the matter back to the ARB. Instead, the court would consider the property owner's substantive complaint. The owner could even raise new complaints that he had not even tried to raise before the ARB.

If an appraisal district raised a jurisdictional defense to a Chapter 42 appeal claiming that the property owner had failed to exhaust remedies available from the ARB, the court could either dismiss the case or sent it to the ARB. The ARB would hold a hearing on the matter and make a determination, which could be appealed to the court. Or the parties could agree to let the court decide the matter without having the ARB consider it first.

H.B. 99

Author: Springer

Amends/Enacts: §42.23 Tax Code

Status: Pending in House Ways and Means Committee

In a judicial appeal involving real property appraised at \$1 million or more, an appraisal district's employee could not testify about the property's value unless the employee were licensed or certified as an appraiser by the TALCB.

H.B. 165 ★★

Author: Geren

Amends/Enacts: §§42.01 and 42.231

Status: Passed by House; referred to Senate

If an ARB determined that it could not hear a protest (or motion) because the property owner had failed to meet some requirement such as filing the protest on time or showing up for his hearing, the property owner could appeal that determination to a court under Chapter 42. If the court determined that the ARB should have heard the protest, it would not send the matter back to the ARB. Instead, the court would consider the property owner's substantive complaint. The owner could even raise new complaints that he had not even tried to raise before the ARB.

If an appraisal district raised a jurisdictional defense to a Chapter 42 appeal claiming that the property owner had failed to exhaust remedies available from the ARB, the court could either dismiss the case or sent it to the ARB. The ARB would hold a hearing on the matter and make a determination, which could be appealed to the court. Or the parties could agree to let the court decide the matter without having the ARB consider it first.

In an appeal concerning the value of the subject property, the appraisal district would have the burden of proof.

H.B. 364

Author: Lucio

Amends/Enacts: §42.227 Tax Code

Status: Pending in House Ways and Means Committee

This bill would allow a property owner to abate discovery in an appeal before a court. The owner would not have to provide information during the settlement-negotiation phase of a case.

S. B. 1 ★★★

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.145, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 26.17, 26.18, 31.12, 41.03, 41.12, 41.44, 41.45, 41.66 and 41.73 Tax Code; §§45.105 and 130.016 Education Code; §403.302 Government Code; §281.124 Health and Safety Code; §§102.007, 111.008, 111.068 and 141.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed Senate; substitute passed by House Ways and Means Committee; pending in full House

The comptroller would create a training program on property tax law for arbitrators. An arbitrator would have to complete at least four hours of legal training including training about unequal-appraisal issues. An arbitrator would also have to complete the Comptroller's training course for ARB members.

A Property owner appealing through arbitration could request an arbitrator who resided in the county or an arbitrator who did not reside in the county.

These provisions are not in the House version.

S.B. 21

Author: Nelson

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.102, 5.103, 5.104, 6.412, 6.42, 25.25, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, 41A.061, 41A.09 Tax Code; §403.302 Government Code

Status: Filed

The comptroller would create a training program on property tax law for arbitrators. An arbitrator would have to complete at least four hours of legal training including training about unequal-appraisal issues. An arbitrator would also have to complete the Comptroller's training course for ARB members, but it isn't clear whether that means the introductory course or the continuing education course. The arbitrators' program could be provided online. The comptroller would create training materials including an arbitration manual with the approval of a committee with equal numbers of members representing taxpayers and chief appraisers. This bill is also discussed under the headings Appraisal Districts and ARBs and *Miscellaneous*.

S.B. 96

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 31.12, 33.08, 41.03, 41.12, 41.44, 41.45, 41.66, 41.71 and 41A.07 Tax Code; §§45.105 and 130.016 Education Code; §403.303 Government Code; §281.124 Health and Safety Code; §102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §1122.2522,

3828.157 and 8876.152 Special District Local Laws Code; §§49.108, 49.236 and 49.2361 Water Code

Status: Pending in Senate Select Committee on Government Reform.

When appointing an arbitrator, the comptroller would have to choose one who lived in the county where the subject property was located unless there were no available arbitrators in that county.

This bill is also discussed under the headings: *Exemptions; Appraisals; Appraisal Districts and ARBs; Assessment; and Miscellaneous.*

Assessment

H.B. 3

Author: Dennis Bonnen

Amends/Enacts:

Status: Pending in House Ways and Means Committee

We have not yet fully analyzed this complicated omnibus bill, which incorporates many of the ideas found in other bills like S.B. 1. It is notable that this bill would:

- replace effective tax rates with “no-new-revenue” rates;
- reduce rollback rates;
- create online databases of tax information

H.B. 4 ★

Author: Dennis Bonnen

Amends/Enacts: §§26.012, 26.04, 26.041, 26.043, 26.07, 26.08, 26.16, 31.12 and 33.08 Tax Code; §130.016 Education Code; §281.124 Health and Safety Code; §140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.108, 49.236 and 49.2361 Water Code

Status: Passed by House Ways and Means Committee; pending in full House

This is another complicated TNT bill. It would establish different rules for “small taxing units” and other taxing units. A small taxing unit would be a unit other than a school district with: 1) an m&o tax rate of 2¢ or less; or 2) a proposed rate that would impose \$25 million or less in m&o taxes. Any junior college district would be a small taxing unit. A small taxing unit would continue to use 1.08 in its rollback tax calculation, and it would have a rollback election only if the voters petitioned for one. Any other taxing unit would use 1.06 in its calculation, and an election would be required any time the adopted rate exceeded the rollback rate.

H.B. 32 ★★★

Author: Dennis Bonnen

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.07, 5.091, 5.102, 5.103, 5.104, 6.41, 6.412, 6.414, 6.42, 6.425, 25.19, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.065, 26.08, 26.16, 26.17, 41.04, 41.44, 41.45, 41.46, 41.461, 41.47, 41.66, 41.67, 41.77, 41A.06, 41A.061 and 41A.09 Tax Code; §45.105 Education Code; §403.302 Government Code; §§102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by House; substitute passed by Senate Select Committee on Government Reform' pending in full Senate

This is another voluminous bill including ideas found in other bills, it would:

- rename the effective rate the no-new-revenue rate
- require TACs calculating rates to use comptroller's forms
- Shift more notices and information (including tax estimates) to Internet websites

The Senate version would:

- rename the effective rate the "equivalent rate;"
- require the appraisal district's tax notice officer to send every property owner a notice referring the owner to the district's tax notice website;
- give property owners greater opportunity to sue taxing units and to avoid paying taxes while the suit was pending;
- modify a taxing unit's notice of public hearings on a proposed tax rate with the particulars depending on whether the unit's proposed rate exceeded the rollback rate, the equivalent rate or both
- require an appraisal district to maintain a "real-time tax database" on the Internet;
- require taxing units to post more tax-rate, budgetary and financial information on the Internet.

This bill is also discussed under the headings: *Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; and Miscellaneous.*

H.B. 81

Author: Darby

Amends/Enacts: §26.07 Tax Code

Status: Pending in House Ways and Means Committee

This bill concerns the number of voters required to sign a petition in order to force a taxing unit to hold a rollback election. If the unit were imposing \$10 million or more in m&o taxes, a petition would require the signatures of only 1% of the voters. If the unit were imposing less than \$10 million in m&o taxes, the petition would have to be signed by 3% of the voters.

H.B. 124 ★

Author: Greg Bonnen

Amends/Enacts: §26.08 Tax Code; §3.005 Election Code

Status: Passed by House Ways and Means Committee; pending in full House

A school districts tax-rate election would have to be held on the first uniform election date that allowed sufficient time for the district to comply with other requirements of law. The bill would repeal §3.005(d) of the Election Code, which requires a school board to order an election at least thirty days before the election date.

H.B. 131

Author: Leach

Amends/Enacts: §31.01 Tax Code

Status: Pending in House Ways and Means Committee

School districts would have to include additional information on their tax bills. A wealthy school district that purchased attendance credits would have to state: 1) the percentage of its m&o taxes that went to the state; and 2) the percentage of its m&o taxes that it got to keep. A non-wealthy district would have to state for the current year and the preceding year: 1) the percentage of its m&o revenue that came from its own taxes; and 2) the percentage of its m&o revenue that came from the state.

H.B. 162

Author: Springer

Amends/Enacts: §23.46 Tax Code

Status: Pending in House Agriculture and Livestock Committee

If rollback taxes were assessed on 1-d agricultural land taken by condemnation, those taxes would be the personal responsibility of the condemning authority, not the owner who had his land taken.

H.B. 168 ★

Author: VanDeaver

Amends/Enacts: §26.08 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill would make some changes in the way that some school districts calculate their rollback rates. It would apply to a district: 1) that had a 2005 M&O rate of \$1.50 or less; and 2) whose voters had approved its tax rate in an election in 2006 or in any subsequent year. In addition to calculating a rollback rate as provided by current law, the district would also calculate an alternative rollback rate equal to the highest M&O rate it had adopted in 2007 or any subsequent year in which its adopted rate was approved by its voters, plus its current debt rate. The district would use the higher of the two rollback rates. This rule would only to a district that: 1) had at some time during the preceding ten years adopted a rate higher than the new alternative rollback rate; and 2) had in 2016 or some subsequent year adopted a rate lower than the new alternative rate. The comptroller would study the effects of the bill.

H.B. 220

Author: Shaheen

Amends/Enacts: §§26.012, 26.04, 26.041, 26.043, 26.07, 26.08, 26.16, 31.12 and 33.08 Tax Code; §130.016 Education Code; §281.124 Health and Safety Code; §140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District Local Laws Code; §§49.107, 49.108, 49.236 and 49.2361 Water Code

Status: Pending in House Ways and Means Committee

Truth-in-taxation rules would change for taxing units that were not school districts or “small taxing units.” A small taxing unit would be one proposing to raise \$10 million or less in m&o taxes. In a larger taxing unit, the figure of 1.08 in the rollback tax rate calculation would be replaced with 1.05. A rollback election would be automatic any time a larger taxing unit adopted a rate that exceeded its rollback rate. Similar rules would apply to cities and counties that use the truth-in-taxation procedures found in the Local Government Code and to water districts.

H.B. 249

Author: Phillips

Amends/Enacts: §23.55 Tax Code

Status: Pending in House Agriculture and Livestock Committee

The rollback tax on open-space agricultural land would recapture only three years of taxes, not five years.

H.B. 261

Author: Neave

Amends/Enacts: §§11.262, 23.19 and 26.012 Tax Code; §44.004 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 40

Author: Neave

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

A homeowner whose homestead was rendered uninhabitable by a natural disaster could apply to the appraisal district and receive a tax ceiling on the homestead for five years.

H.B. 303

Author: Morrison

Amends/Enacts: §26.012 Tax Code

Status: Pending in House Ways and Means Committee

A county calculating its effective and rollback tax rates would include as new property value the increase in value of oil and gas interests in the current year attributable to the production of oil or gas from wells completed after January 1 of the preceding year.

H.B. 360

Author: Villalba

Amends/Enacts: §§11.26, 11.261, 23.19 and 26.012 Tax Code; §42.302 Education Code

Status: Pending in House Ways and Means Committee

H.J.R. 51

Author: Villalba

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

The tax freeze that now applies to school taxes on homesteads of people who are over 65 or disabled would apply to all taxing units.

H.B. 366

Author: Paul

Amends/Enacts: §§26.012, 26.04, 26.041, 26.043, 26.07, 26.08, 26.16, 31.12 and 33.08 Tax Code; §130.016 Education Code; §281.124 Health and Safety Code; §140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.108, 49.236 and 49.2361 Water Code

Status: Pending in House Ways and Means Committee

This is another complicated TNT bill. It would establish different rules for “small taxing units” and other taxing units. A small taxing unit would be a unit other than a school district with a

population of less than 40,000. A small taxing unit would continue to use 1.08 in its rollback tax calculation, and it would have a rollback election only if the voters petitioned for one. Any other taxing unit would use 1.05 in its calculation, and an election would be required any time the adopted rate exceeded the rollback rate.

H.B. 393

Author: Koop

Amends/Enacts: §26.0442 Tax Code

Status: Filed

If the legislature passes a bill that would reduce rollback rates and require automatic tax-rate ratification elections, this bill would provide some relief to a city facing additional municipal police and fire fighter retirement systems expenditures. The city would increase its effective m&o rate to account for those additional expenses.

S.B. 1 ★★★★★

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.145, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 26.17, 26.18, 31.12, 41.03, 41.12, 41.44, 41.45, 41.66 and 41.73 Tax Code; §§45. 105 and 130.016 Education Code; §403.302 Government Code; §281.124 Health and Safety Code; §§102.007, 111.008, 111.068 and 141.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by Senate; substitute passed by House; may go to conference committee

Effective tax rates would be renamed “equivalent tax rates. A taxing unit’s TAC would submit the unit’s appraisal roll to the governing body by July 15 along with an anticipated collection rate. That rate could not be lower than the taxing unit’s lowest actual collection rate in the preceding three years, and it could be higher than 100%. A taxing unit would have to calculate its rates using electronic forms prescribed by the comptroller (not under the House version). The rollback tax rate for a taxing unit (other than a “small taxing unit”) would be calculated by multiplying the unit’s equivalent tax rate by 1.04 and adding the unit’s debt rate. A small taxing unit would be defined as a unit other than a school district with a proposed rate that; were two cents or less; or would raise \$10 million or less. A small taxing unit could use 1.08 in its rollback rate calculation. Any taxing unit could use 1.08 if any part of the unit were in a declared disaster area. The TAC or other person doing the calculations would have to certify on the tax rate calculation forms that she had accurately calculated the tax rates and has used values that were the same as the values shown in the unit's certified appraisal roll.

The person doing the calculations would submit the equivalent and rollback rates to the governing body by July 22. The calculations would have to be provided to the County TAC and included as an appendix to the taxing unit’s budget. The calculations and rates would have to be included in the appraisal district’s real-time tax rate Internet database. The appraisal district’s tax rate officer would notify each property owner by mail or e-mail that tax estimates for any taxable property could be made using that database. The public notice of those rates would have to be published *or posted on the unit’s website* by July 27. These steps would have to occur before a taxing unit’s governing body could adopt a tax rate.

A taxing unit's governing body could not hold a public hearing until the fourteenth day after the rate calculations were entered into the appraisal district's database. The notice of public hearings on a proposed tax rate would be modified and the particulars would depend on whether the unit was a small taxing unit and on whether proposed rate exceeded the rollback rate, the equivalent rate or both. The notice could be posted on the taxing unit's website as an alternative to publication. For purposes of a taxing unit proposing a rate that does not exceed the unit's equivalent rate or rollback rate, the bill includes a form for notice of the governing body's meeting to adopt the rate. Any type of notice would have to include a complicated table comparing rates and taxes on an average homestead for the preceding year with those proposed for the current year. The governing body's meeting to vote on the proposed tax rate would have to occur between three and seven days following the second public hearing.

A taxing unit that uses simplified TNT procedures because of its low taxes could post the notice of its proposed tax rate on its website as an alternative to mailing or publishing the notice.

A tax rate that exceeded the unit's rollback rate would have to be adopted before August 15. The order calling for the election would have to be issued no later than August 15. The rules for rollback elections would remain unchanged for school districts. Rules for small taxing units would be changed somewhat. A rollback election would be required in a small taxing unit if voters with numbers equaling 10% of the turnout in the most recent gubernatorial election signed petitions. If 40% of voters participated in the gubernatorial election, then only 4% of the voters would be required for a rollback petition.

Any other taxing unit would have to hold an election any time its governing body adopted a tax rate that exceeded the unit's rollback rate. An election would have to occur on a uniform election date in November. If the voters did not affirmatively approve the rate adopted by governing body, that rate would be thrown out, and the unit could not adopt a rate that exceeded its rollback rate.

The alternative truth-in-taxation procedures now available for cities and counties under §140.010 of the Local Government Code would be repealed. Cities and counties would have to follow the Tax Code's procedures.

The bill would dictate some minor changes to a water districts notice concerning a meeting of its board to consider a tax rate. If a water district's proposed combined tax rate were high enough to trigger at least the possibility of an election, the notice would have to state the purpose for the proposed tax increase.

A property could sue a taxing unit claiming that the unit had not followed TNT procedures. The suit could be filed up to 15 days after the adoption of the unit's tax rate. The owner would not be required to pay taxes while his suit was pending. If he did pay taxes and then prevailed in the suit, he could recover his attorney's fees and court costs from the taxing unit.

Every county would be required to maintain an Internet website and post the tax-rate information now required by §26.16 plus the worksheets used to calculate equivalent rates and rollback rates for every taxing unit in the county. The county would also post contact information for every member of a taxing unit's governing body. Additionally, every taxing unit would have to have a website and post financial and tax-rate information along with contact information for the members of its governing body.

The House version is much simpler and looks a lot like H.B. 4 described above. It uses the figure 1.06 in the rollback calculation for any taxing unit other than a small taxing unit.

This bill is also discussed under the headings: *Exemptions; Appraisals; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; and Miscellaneous.*

S.B. 93

Author: Bettencourt

**Amends/Enacts §§5.07, 5.091, 5.092, 25.19, 26.012, 26.031, 26.04, 26.041, 26.044, 26.0441, 26.05, 26.065 and 26.03. Tax Code. Repeals §§26.03, 26.04(d), 26.041, 26.045, Tax Code:
Status: Pending in Senate Select Committee on Government Reform**

This is another voluminous and complicated bill concerning primarily TNT rules. In many ways, it is similar to S.B. 1. It would replace effective tax rates with “no-new-taxes” rates. It would reduce rollback rates, but it would not require more automatic elections. It would require the comptroller to create forms for TNT calculations, create online databases of tax information, allow more notices to be posted on the Internet and make changes to the TNT calendar.

S.B. 96

Author: Bettencourt

**Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 31.12, 33.08, 41.03, 41.12, 41.44, 41.45, 41.66, 41.71 and 41A.07 Tax Code; §§45.105 and 130.016 Education Code; §403.303 Government Code; §281.124 Health and Safety Code; §102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District Local Laws Code; §§49.108, 49.236 and 49.2361 Water Code
Status: Pending in Senate Select Committee on Government Reform.**

This is another voluminous and complicated bill concerning primarily TNT rules. In many ways, it is similar to S.B. 1. It would:

- replace effective tax rates with “equivalent” rates;
- reduce rollback rates;
- require more automatic elections concerning tax rates;
- require the comptroller to create forms for TNT calculations;
- remove tax estimates from appraisal notices;
- require appraisal districts to create offices of tax rate notices;
- create online databases of tax information;
- allow more notices to be posted on the Internet;
- move up various dates on the TNT calendar; and
- create more flexible rules for small taxing units.

This bill is also discussed under the headings: *Exemptions; Appraisals; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; and Miscellaneous.*

Collections

H.B. 108 ★★

Author: Murphy
Amends/Enacts: §§33.06 and 33.065 Tax Code
Status: Passed by House; referred to Senate

The interest rate on deferred or abated homestead taxes would drop from 5% to the five-year Constant Maturity Treasury Rate reported by the Federal Reserve as of January 1 of the year in which the deferral or abatement was obtained. That would be 1.92 % for 2017.

H.B. 115 ★★
Author: Greg Bonnen
Amends/Enacts: §§31.02 and 33.01 Tax Code
Status: Passed by House; referred to Senate

Current law excuses a member of the armed forces from paying taxes on time if he is out of state serving on active duty during a declared war or national emergency. This bill would eliminate the requirement that a person's service occur during a war or emergency. Even if the person paid his taxes after the extended delinquency date, they would not accrue any penalty, and interest would accrue at a rate of only 6%.

H.B. 116
Author: Uresti
Amends/Enacts: §§31.031, 31.033 and 33.08 Tax Code
Status: Pending in House Ways and Means Committee

Anyone whose home qualified for a homestead exemption could pay the taxes on the home in four installments just as homeowners who are disabled or over 65 can now. That same option would be available for the taxes on any property receiving a disabled veteran's exemption under §11.22. Another installment option would be available to homeowners who were disabled or over sixty-five and to homeowners who qualified for the disabled veteran's homestead exemption. Those people could pay their taxes in ten installments, beginning with a payment before November 1 and finishing with a payment before August 1 of the following year. If the owner failed to make a timely payment due after January 1, the unpaid installment would be delinquent and would incur interest and a penalty of six percent. The ten-payment option would also be available for the taxes on any property receiving a disabled veteran's exemption under §11.22.

H.B. 120
Author: Shine
Amends/Enacts: §11.43 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 26
Author: Shine
Amends/Enacts: Art. VIII, §15 Texas Constitution
Status: Pending in House Ways and Means Committee

If an appraisal district cancelled an erroneously granted exemption, the lien securing the additional taxes would be unenforceable if the property had sold in an arm's-length sale to a buyer who was not closely related to the owner who had received the erroneous exemption.

H.B. 158

Author: Metcalf
Amends/Enacts: §33.065 Tax Code
Status: Pending in House Ways and Means Committee

The interest rate on deferred or abated taxes on rapidly appreciating homesteads would drop from 8% to 5%.

H.B. 159
Author: Metcalf
Amends/Enacts: §33.06 Tax Code
Status: Pending in House Ways and Means Committee

The interest rate on deferred or abated homestead taxes owed by over-65 or disabled homeowners would drop from 8% to 5%.

S.B. 46
Author: Hinojosa
Amends/Enacts: §11.43 Tax Code
Status: Filed

S.J.R. 7
Author: Hinojosa
Amends/Enacts: Art. VIII, §15 Texas Constitution
Status: Filed

If an appraisal district cancelled an erroneously granted exemption, the lien securing the additional taxes would be unenforceable if the property had sold in an arm's-length sale to a buyer who was not closely related to the owner who had received the erroneous exemption.

S.B. 48
Author: Schwertner
Amends/Enacts: §23.46 Tax Code
Status: Filed

If rollback taxes were assessed on 1-d agricultural land taken by condemnation, those taxes would be the personal responsibility of the condemning authority, not the owner who had his land taken.

S.B. 49
Author: Schwertner
Amends/Enacts: §§23.46, 23.47, 23.55 and 23.58 Tax Code
Status: Filed

Rollback taxes on agricultural land would no longer include an interest component.

School Finance and Value Studies

H.B. 22 ★
Author: Ken King

Amends/Enacts: §§

Amends/Enacts: §42.2516, 42.25162, 42.2518 Education Code

Status: Passed by House Public Education Committee; defeated in full House

When the homestead exemption was increased to \$25,000 in 2015, the legislature enacted a hold-harmless law to ensure that a school district wouldn't see a decrease in its total of state and local funds. That law, however extended through only the 2015-2016 school year. This bill would extend that law with certain modifications.

H.B. 62

Author: Hinojosa

Amends/Enacts: §42.2529 Education Code

Status: Pending in House Public Education Committee

If a school district participated in the Social Security program for its employees, the TEA would reduce the taxable value of property in that district by a percentage equal to the percentage of the district's required contribution for social security coverage.

H.B. 75

Author: Darby

Amends/Enacts: §403.109 Government Code

Status: Pending in House Appropriations Committee

At the end of each fiscal biennium, the comptroller would transfer to the property tax relief fund one-half of any unencumbered positive balance of general revenues.

H.B. 82

Author: Darby

Amends/Enacts: §45.002 Education Code

Status: Pending in House Ways and Means Committee

H.J.R. 21 ★

Author: Darby

Amends/Enacts: Art. VIII, §1-e-1 Texas Constitution

Status: Passed by House Ways and Means Committee; pending in full House

This proposed constitutional amendment and related bill would eliminate school district's m&o property taxes with no replacement.

H.B. 224

Author: Meyer

Amends/Enacts: §41.0932 Education Code

Status: Pending in House Public Education Committee

A wealthy school district buying attendance credits would be able to retain m&o tax revenue sufficient to pay the district's average m&o costs per student for the last three years adjusted for inflation. The TEA would determine the average m&o costs and make the adjustment for inflation.

H.B. 285

Author: Murr

Amends/Enacts: §§21.01 and 26.05 Tax Code; §§29.203, 42.009, 42.101, 42.251, 42.2521, 42.2523, 42.2524, 42.253, 42.302, 42.303 and 44.004 Education Code
Status: Pending in House Ways and Means Committee

This bill would eliminate Tier-1 school taxes. The state would impose very high sales taxes in order to provide more money to schools.

H.B. 358

Author: White

Amends/Enacts: §§151.051 and 151.803 Tax Code

Status: Pending in House Ways and Means Committee

The state sales-tax rate would jump by 1% to 7.25%. The additional revenue would go toward reducing school property taxes.

H.B. 387 ★

Author: Ken King

Amends/Enacts: §§42.2516, 42.25162 and 42.2518 Education Code

Status: Passed by House Public Education Committee; pending in full House

This is another bill that would provide some additional aid to some school districts for tax reduction (ASATR) and extend the hold-harmless provision related to the 2015 increase in the homestead exemption.

S.B. 16 ★

Author: Larry Taylor

Amends/Enacts: §§42.601 - 42.609 Education Code

Status: Passed by Senate Education Committee; pending in full Senate

This bill would create the Texas Commission on Public School Finance to study current methods of financing public education and to develop recommendations for improvements. The Commission would consist of: 1) four members appointed by the governor; 2) four members appointed by the lieutenant governor; 3) four members appointed by the speaker of the house; and 4) a member of the State Board of Education selected by the Board's chair. The Commission would present its recommendations in advance of the legislature's 2019 regular session.

S.B. 62

Author: Kolkhorst

Amends/Enacts: §§42.2516, 42.25162 and 42.2518 Tax Code

Status: Filed

This is another bill that would provide some additional aid to school districts for tax reduction and extend the hold-harmless provision related to the 2015 increase in the homestead exemption.

S.B. 67

Author: Perry

Amends/Enacts: §§42.101, 42.2516, 42.25162 and 42.2518 Tax Code

Status: Filed

This is another bill that would provide some additional aid to school districts for tax reduction and extend the hold-harmless provision related to the 2015 increase in the homestead exemption. It would also raise the basic allotment from \$4,765 to \$5,140.

S.B. 68

Author: Perry

Amends/Enacts: §§42.2516, 42.25162 and 42.2518 Tax Code

Status: Filed

This is another bill that would provide some additional aid to school districts for tax reduction and extend the hold-harmless provision related to the 2015 increase in the homestead exemption. It is virtually identical to S.B. 62.

S.B. 69

Author: Perry

Amends/Enacts: §§42.601 - 42.610 Education Code

Status: Filed

This bill would create the Texas Commission on Public School Finance to study current methods of financing public education and to develop recommendations for improvements.

S.B. 70

Author: Perry

Amends/Enacts: §42.25162 Education Code

Status: Filed

This bill would extend additional aid to a common school district if it could show that the lack of that aid would force it to close one or more campuses.

S.B. 72

Author: Perry

Amends/Enacts: §42.25162 Education Code

Status: Filed

This bill would extend additional aid to a school district determined by the TEA to be the predominant provider of public education in its county if it could show that the lack of that aid would force it to close one or more campuses.

S.B. 72

Author: Perry

Amends/Enacts: §§42.25162 and 42.2528 Education Code

Status: Filed

This is another bill that would extend additional aid to a school district determined by the TEA to be the predominant provider of public education in its county if it could show that the lack of that aid would force it to close one or more campuses. The district would have to be one that received extra aid for the 2015-2016 school year or the 2016-2017 school year.

Miscellaneous

H.B. 32 ★★★

Author: Dennis Bonnen

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.07, 5.091, 5.102, 5.103, 5.104, 6.41, 6.412, 6.414, 6.42, 6.425, 25.19, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.065, 26.08, 26.16, 26.17, 41.04, 41.44, 41.45, 41.46, 41.461, 41.47, 41.66, 41.67, 41.77, 41A.06, 41A.061 and 41A.09 Tax Code; §45.105 Education Code; §403.302 Government Code; §§102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by House; substitute passed by Senate Select Committee on Government Reform' pending in full Senate

This is another voluminous bill including ideas found in other bills. It would require the comptroller to create a "property tax administration advisory board." This bill is also discussed under the headings: *Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; and Assessment.*

H.B. 91

Author: Swanson

Amends/Enacts: Title 1 Tax Code

Status: Pending in House Ways and Means Committee

This bill would eliminate all property taxes by 2022. It does not include any alternative source of revenue for local governments. The comptroller would study alternative methods for funding local governments, searching under the sofa cushions perhaps.

H.B. 301

Author: Krause

Amends/Enacts: §§Chapter 328 Tax Code

Status: Pending in House Ways and Means Committee

Cities and counties could give up their property taxes and have really high sales taxes instead.

S.B. 1 ★★★★★

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.145, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 26.17, 26.18, 31.12, 41.03, 41.12, 41.44, 41.45, 41.66 and 41.73 Tax Code; §§45.105 and 130.016 Education Code; §403.302 Government Code; §281.124 Health and Safety Code; §§102.007, 111.008, 111.068 and 141.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District and Local Laws Code; §§49.107, 49.236 and 49.2361 Water Code

Status: Passed by Senate; substitute passed by House; may go to conference committee

The comptroller would appoint a "property tax administration advisory board" of at least six members to give him advice concerning his property-tax responsibilities. The board would have to include representatives of taxpayers, appraisal districts, and school districts and somebody

with knowledge of ratio studies. The Comptroller's Property Value Study Advisory Committee would cease to exist.

The House version does not include this provision.

The comptroller would also maintain a statewide list of tax rates for all taxing units. The information would come from appraisal districts. This provision is not in the House version.

This bill is also discussed under the headings: *Exemptions; Appraisals; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; and Assessment.*

S.B. 21

Author: Nelson

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.102, 5.103, 5.104, 6.412, 6.42, 25.25, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, 41A.061, 41A.09 Tax Code; §403.302 Government Code

Status: Filed

The Comptroller would appoint a “property tax administration advisory board” of at least six members to give him advice concerning his property-tax responsibilities. The board must include representatives of property taxpayers, appraisal districts, and school districts; and (2) a person who has knowledge or experience in conducting ratio studies. The Comptroller's Property Value Study Advisory Committee would cease to exist. This bill is also discussed under the headings: *Appraisal Districts and ARBs* and *Appraisal District Litigation and Arbitration.*

S.B. 96

Author: Bettencourt

Amends/Enacts: §§5.01, 5.05, 5.07, 5.091, 5.102, 5.13, 6.035, 6.05, 6.15, 6.41, 6.414, 6.42, 6.425, 11.4391, 22.23, 23.01, 25.19, 25.22, 26.01, 26.012, 26.04, 26.041, 26.043, 26.044, 26.0441, 26.05, 26.052, 26.06, 26.061, 26.062, 26.065, 26.07, 26.08, 26.16, 31.12, 33.08, 41.03, 41.12, 41.44, 41.45, 41.66, 41.71 and 41A.07 Tax Code; §§45.105 and 130.016 Education Code; §403.303 Government Code; §281.124 Health and Safety Code; §102.007, 111.008, 111.039, 111.068 and 140.010 Local Government Code; §§1122.2522, 3828.157 and 8876.152 Special District Local Laws Code; §§49.108, 49.236 and 49.2361 Water Code

Status: Pending in Senate Select Committee on Government Reform.

This voluminous bill is similar in many respects to S.B. 1. The comptroller would appoint a “property tax administration advisory board. The comptroller would also maintain a statewide list of tax rates for all taxing units.

This bill is also discussed under the headings: *Exemptions; Appraisals; Appraisal Districts and ARBs; Appraisal District Litigation and Arbitration; and Assessment.*

S.B. 116

Author: Kolkhorst

Amends/Enacts: §§23.03, 26.012, 151.369, 151.3595, 171.602, 312.0025, 312.403 and 320.002 and Chapter 313 Tax Code; §42.2515 Education Code; §§403.302 and 2303.507 Government Code

Status: Filed

This bill would repeal the Economic Development Act.