

PROPERTY TAX BILLS IN THE 2019 TEXAS LEGISLATURE 86th REGULAR SESSION

Last Updated: February 1, 2019

The 86th Regular Session of the Texas Legislature is under way. About 2,000 bills have been filed. Soon, the bills will be assigned to various legislative committees for hearings.

Exemptions

H.B. 160

Author: Raymond

Amends/Enacts: §§11.13 and 26.06 Tax Code; §44.004 Education Code; §8876.152 Special District and Local Laws Code; §§49.236 and 49.2361 Water Code

Status: Filed

H.J.R. 19

Author: Raymond

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

Status: Filed

This proposed constitutional amendment and related bill concern homestead exemptions for parents or guardians of disabled minors who live with them. The \$10,000 school-tax exemption for homeowners who are disabled or over 65 would be expanded to include those parents and guardians. The same is true of the local-option exemption for homeowners who are disabled or over 65.

H.B. 275

Author: Miller

Amends/Enacts: §§11.133 and 11.431 Tax Code

Status: Filed

H.J.R. 23

Author: Miller

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

Status: Filed

Current law provides a 100% homestead for the surviving spouse of a member of the armed services "killed in action." This bill would change that language to "killed or fatally injured in the line of duty."

H.B. 360

Author: Murphy

Amends/Enacts: §312.006 Tax Code

Status: Filed

The Tax Abatement Act (Chapter 312 of the Tax Code is scheduled to expire on September 1, 2019. This bill would extend the Act for ten more years.

H.B. 384

Author: Bohac

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112 and 33.01 Tax Code; §§41.0021, 42.2518, 42.252, 42.302, 44.004, 46.003, 46.032 and 46.071 Education Code; §402.302 Government Code

Status: Filed

H.J.R. 29

Author: Bohac

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

Status: Filed

This proposed constitutional amendment and related bill would completely exempt a homestead if: 1) the owner were at least eighty years old; and 2) the property had been her homestead for at least the ten years preceding the year in question. A surviving spouse, fifty-five or older, could inherit the exemption. The exemption could not be transferred to another property. The state would make up revenue losses suffered by school districts.

H.B. 388

Author: Murphy

Amends/Enacts: §11.211

Status: Filed

H.J.R. 31

Author: Murphy

Amends/Enacts: Art. VIII, §2 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would create an exemption for property leased to an open-enrollment charter school and used for educational purposes. The property owner would have to pass the tax savings along to the school in the form of reduced rent. The school's leasehold interest would not be taxable.

H.B. 453

Author: Shaheen

Amends/Enacts: §11.13 Tax Code

Status: Filed

H.J.R. 33

Author: Shaheen

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

Status: Filed

Under this proposed constitutional amendment and related bill, a county, acting through its commissioners, could exempt up to fifty percent of the value of the homesteads of physicians who

provided free medical care to residents of the county who are indigent or who are Medicaid recipients.

H.B. 492

Author: Shine

Amends/Enacts: §§11.35, 11.42, 11.43, 11.45, 23.02, 26.012, 41.03, 41.41, and 41.44 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 34

Author: Shine

Amends/Enacts: Art VIII, §2 Texas Constitution

Status: Filed

This bill concerns improvements and personal property damaged in a natural disaster. It would repeal the law under which a taxing unit can direct an appraisal district to reappraise such property at its post-disaster value. Instead, a taxing unit could adopt a temporary exemption for the property. The taxing unit would have to take that action within 60 days after a disaster as declared. A property owner would have to apply to the appraisal district within 45 days after a taxing unit adopted the exemption and show that her property had lost at least 15% of its value. The district would decide which of four categories to put the property in based on the level of damage. Based on the category, the property would receive an exemption of 15% to 100%. If the disaster occurred during the year, the exemption would be prorated based on the date of the disaster declaration. The exemption would end the next year that the district reappraised the property as part of its regular reappraisal plan.

H.B. 493

Author: Shine

Amends/Enacts: §§11.35, 11.42, 11.43, 11.45, 23.02, 26.012, 41.03, 41.41, and 41.44 Tax Code; §403.302 Government Code; §140.012 Local Government Code

Status: Filed

H.J.R. 35

Author: Shine

Amends/Enacts: Art. VIII, §2 Texas Constitution

Status: Filed

This is another bill that would allow temporary exemptions for property damaged in natural disasters. It is very similar to H.B. 492, but this bill would include “disaster exemption assistance payments” from the state to compensate taxing units for refunds paid on exempted properties.

H.B. 499

Author: Button

Amends/Enacts: §312.006 Tax Code

Status: Filed

This bill would extend the life of the Tax Abatement Act for ten more years. It is a companion to H.B. 360 and S.B. 118

H.B. 634

Author: Buckley

**Amends/Enacts: §140.011 Local Government Code
Status: Filed**

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 not have to be adjacent to a military installation. It would only have to be wholly or partly located in a county in which a military installation was wholly or partly located.

H.B. 716

Author: Leach

Amends/Enacts: §§11.136, 11.42, 11.43, 26.1127, and 31.031 Tax Code; §140.011 Local Government Code

Status: Filed

H.J.R. 44

Author: Leach

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

Status: Filed

A severely disabled veteran (defined as a veteran with a disability rating of at least 80% but less than 100%) would receive a percentage homestead exemption equal to the percentage of his disability. A veteran with an 80% disability rating would receive an exemption equal to 80% of the appraised value of his home. If the veteran died, his surviving spouse would inherit the exemption. The surviving spouse could later transfer the exemption to a new homestead in a fixed dollar amount. The surviving spouse would lose the exemption if she remarried.

H.B. 827

Author: Rose

Amends/Enacts: §11.24 Tax Code

Status: Filed

A taxing unit's governing body could extend a historic-site exemption to include an improvement and related land necessary to support the continued use or existence of the historic structure or archeological site. The improvement would have to be adjacent to the historic property and have a consistent architectural style.

H.B. 905

Author: Bernal

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.1125 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 48

Author: Bernal

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

Status: Filed

This proposed constitutional amendment and related bill would create a 100% exemption for the homestead of a "qualifying caregiver." The caregiver would have to be the parent or guardian of someone eligible to receive long-term services and supports under Medicaid. That person would have to live with the caregiver and could not pay the caregiver.

H.B. 948

Author: Metcalf

Amends/Enacts: §11.20 Tax Code

Status: Filed

Under current law, land owned by a church for the expansion of a place of worship may be exempted for up to six years if the land is contiguous to the church's existing place of worship. This bill would expand that period to ten years.

H.B. 1056

Author: Bohac

Amends/Exempts: §11.252 Tax Code

Status: Filed

This bill would exempt vehicles leased to the state or a local government. It would also exempt vehicles leased to §501(c)(3) organizations and used exclusively for religious, educational or charitable purposes.

H.B. 1194

Author: Dutton

Amends/Enacts: §§11.1828, 11.436 and 26.111 Tax Code

Status: Filed

H.J.R. 58

Author: Dutton

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

Status: Filed

This proposed constitutional amendment and related bill would create a school-tax exemption for low/moderate-income housing located near a school or in a municipal management district. The bill would require that the property be within one mile of a school or in a municipal management district. The property could be owned by anybody. In an "urban area," the property would have to include: twenty-five or more new single-family homes or a new multifamily housing project with 150 or more units. In a "rural area," the property would have to include ten or more new single-family homes or a new multifamily housing project with sixty or more units. In either case the homes would have to be sold or leased to people earning no more than 25% of the area median income. An owner could receive the exemption for up to three years. If the owner sold or leased even one home to someone who did not qualify, a penalty would be imposed equal to all of the taxes that the owner had saved as a result of receiving the exemption.

H.B. 1201

Author: Raymond

Amends/Enacts: §11.18 Tax Code

Status: Filed

The general charitable exemption would be expanded to include an organization that provided: 1) housing counseling services without regard to the beneficiaries' ability to pay; and 2) rental housing to low-income and moderate-income individuals and families at below-market rates.

S.B. 58

Author: Zaffirini
Amends/Exempts: §11.252 Tax Code
Status: Filed

This bill concerning the exemption for leased vehicles is virtually identical to H.B. 1056 discussed above.

S.B. 118
Author: West
Amends/Enacts: §312.006 Tax Code
Status: Filed

This bill would extend the life of the Tax Abatement Act for ten more years. It is a companion to H.B. 360 and H.B. 499

S.B. 129
Author: Hinojosa
Amends/Enacts: §11.134 Tax Code
Status: Filed

This bill would expand the list of first responders whose surviving spouses would be eligible for 100% homestead exemptions. Added would be special agents of the FBI, the Border Patrol, and numerous other federal agencies. A surviving spouse of a federal first responder would qualify only if she were a Texas resident at the time of the first responder's death.

S.B. 196
Author: Campbell
Amends/Enacts: §§11.133 and 11.431 Tax Code
Status: Filed

This bill concerning the homestead exemption for surviving spouses of service members killed in action is virtually identical to H.B. 275 discussed above.

S.B. 283
Author: Buckingham
Amends/Enacts: §140.011 Local Government Code
Status: Filed

This bill concerns state assistance to some cities and counties disproportionately affected by tax breaks for disabled veterans. It is virtually identical to H.B. 634 discussed above.

S.B. 335
Author: West
Amends/Enacts: §§11.1827, 23.21, and 26.10 Tax Code; §373B.003 Local Government Code
Status: Filed

This bill would make it clear that an exemption for property of community land trusts, once adopted by a taxing unit, would continue in effect until the taxing unit's governing body acted to rescind it. In order to qualify for the exemption, a community land trust could be organized as: a nonprofit corporation; a limited partnership with its general-partner interest "controlled" by a nonprofit corporation; or an LLC with a nonprofit corporation as its only member. Under certain

circumstances, exemptions on land owned by various types of low-income-housing organizations would continue in effect throughout a year even if a housing unit on the land were sold to a qualifying family. This bill is also discussed under the heading, *Appraisals*.

S.B. 350

Author: Powell

Amends/Enacts: §§312.006 and 320.001 Tax Code

Status: Filed

The Property Redevelopment and Tax Abatement Act is scheduled to expire on September 1, 2019. This bill would extend it indefinitely.

S.B. 443

Author: Hancock

Amends/Enacts: §11.135 Tax Code

Status: Filed

This bill concerns property owners who continue to receive homestead exemptions when their homes are rendered uninhabitable by a casualty or by wind or water damage. Under current law, the exemption can continue for two years before an owner has to be living in a replacement structure. This bill would extend that period to five years if the first home were damaged by a disaster declared by the governor.

Appraisals

H.B. 97

Author: Eddie Rodriguez

Amends/Enacts: §23.51 Tax Code

Status: Filed

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. 164

Author: Raymond

Amends/Enacts: §23.015 Tax Code

Status: Filed

H.J.R. 20

Author: Raymond

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

Status: Filed

This proposed constitutional amendment and related bill would exclude from the value of a property any value contributed by improvements or features that are there to comply with the Americans with Disabilities Act.

H.B. 383

Author: Bohac

Amends/Enacts: §23.23 Tax Code

Status: Filed

H.J.R. 28

Author: Bohac

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

Status: Filed

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised values of residence homesteads would be reduced to 5% per year.

H.B. 564

Author: Nevárez

Amends/Enacts: §23.1241

Status: Filed

Natural gas compressors would no longer be taxed as heavy equipment. They would be taxed where they were located and at their market value.

H.B. 639

Author: Springer

Amends/Enacts: §23.51 Tax Code

Status: Filed

An ecological laboratory could qualify for an open-space agricultural appraisal in a year only if it had been used principally for that purpose for five of the seven preceding years.

H.B. 768

Author: Sarah Davis

Amends/Enacts: §23.02 Tax Code

Status: Filed

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. 878

Author: Cecil Bell

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

Status: Filed

H.J.R. 47

Author: Cecil Bell
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

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. 945
Author: Metcalf
Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code
Status: Filed

H.J.R. 50
Author: Metcalf
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

This proposed constitutional amendment and related bill would impose a 10% 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. 946
Author: Metcalf
Amends/Enacts: §23.23 Tax Code
Status: Filed

H.J.R. 51
Author: Metcalf
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised values of residence homesteads would be reduced to 5% per year.

H.B. 1036
Author: Beckley
Amends/Enacts: §12.0013 Property Code
Status: Filed

A deed conveying real property would have to include the sales price. A purchaser who filed a deed without the sales price would face a fine equal to 5% of the sales price.

H.B. 1188
Author: Hefner

Amends/Enacts: §§23.54 and 25.25 Tax Code

Status: Filed

If open-space agricultural land were transferred from one relative to another, the land would continue to qualify for ag appraisal, even if the new owner did not file a timely application. The new owner, however, have to give the appraisal district written notice of the transfer within 180 days. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.J.R. 52

Author: Lucio

Amends/Enacts: Art. VIII, §§ 1 and 20 Texas Constitution

Status: Filed

The Texas Supreme Court surprised everyone last year when it ruled that the Texas Constitution did not require property to be appraised or taxed based on its market value. This proposed constitutional amendment would correct the Court's misinterpretation and make it clear that the Constitution *does* require that taxes be based on market value.

S.B. 135

Author: Nichols

Amends/Enacts: §23.51 Tax Code

Status: Filed

An ecological laboratory could qualify for an open-space agricultural appraisal in a year only if it had been used principally for that purpose for five of the seven preceding years. This bill is virtually identical to H.B. 639 discussed above

S.B. 202

Author: Huffman

Amends/Enacts: §23.02 Tax Code

Status: Filed

This bill concerning reappraisals in the wake of a natural disaster is virtually identical to H.B. 768 discussed above.

S.B. 335

Author: West

Amends/Enacts: §§11.1827, 23.21, and 26.10 Tax Code; §373B.003 Local Government Code

Status: Filed

When appraising land or a housing unit leased by a community land trust to a qualifying family, an appraisal district would have to use the income approach and take into account the lease terms and other "uses and limitations applicable to the property" when estimating the actual income from the property. The district would have to use the capitalization rate used for other rent-restricted properties. The district would also have to recognize "eligible land use restrictions" on some properties acquired from a trust. This bill is also discussed under the heading, *Exemptions*.

S.B. 411

Author: Hughes

Amends/Enacts: §§23.12 and 23.1244 Tax Code

Status: Filed

Most retail inventories would be subject to the sales-based taxes that now apply to inventories of cars, heavy-equipment, etc. A retailer (other than one selling one of those special types of inventory) could opt to have its inventory appraised conventionally by filing a rendition. A retailer that sold predominately to other retailers would have its inventory appraised conventionally. For a nine-year period beginning in 2020, the sales-based appraised value of an inventory could not be less than a certain percentage of the inventory's market value as determined through conventional appraisal methods. That percentage would be ninety percent in 2020 and decline to ten percent by 2028. Retailers would have to file declaration forms with appraisal districts annually, but not have to make the monthly prepayments that special inventory dealers make.

S.B. 474

Author: Hancock

Amends/Enacts: §23.42 Tax Code

Status: Filed

Current law says that land cannot be appraised as open-space agricultural land if it is used to secure a home-equity loan. This bill would repeal that rule.

S.B. 492

Author: Alvarado

Amends/Enacts: §23.23 Tax Code

Status: Filed

This bill concerns a tax freeze on a homestead that is rendered uninhabitable and then replaced. A replacement structure that might otherwise be considered a new improvement will not be so considered if it is built to satisfy the requirements of a particular "disaster recovery program" set out in federal law. This bill would delete the reference to that particular federal law. The rule concerning a disaster recovery program would apply to any program funded with community development block grants authorized by federal law.

Appraisal Districts and ARBs

H.B. 54

Author: Zerwas

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.05, 5.103, 5.104, 6.412, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, and 41A.09 Tax 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 an 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 could not hold a hearing on a Sunday and there would be some limitation on hearings held after 7:00 pm on weekdays.

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. As an alternative to the physical delivery of its evidence, the district could direct the owner to a specific Internet site where the evidence would be available or agree with the owner to deliver the evidence electronically. The owner would still be entitled, on request to have the evidence delivered by mail.

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. The ARB might schedule an agent for a full day of hearings with the expectation that the owner would work all day. After two hours, however the agent could say, "Hey, I have a tee time. We'll tackle my other protests on another day." 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 could not require the concurrence of more than a simple majority of its members for any decision. Neither could a panel of ARB members.

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.

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

H.B. 483

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 and 6.10 Tax Code; § 52.092 Education Code; § 172.024 Election Code

Status: Filed

Under this bill, an appraisal district's board of directors would consist of four elected members and the county's tax assessor-collector. One member would be elected from each Commissioner's precinct in the county, and they would serve two-year terms. If the county contracted out its assessment and collection functions, the TAC would be replaced on the board by a director elected at large. 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. 484

Author: Phelan

Amends/Enacts: §25.25 Tax Code

Status: Filed

If a homestead sold for a price ten-percent below its appraisal-roll value or less, 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. 491

Author: Shine

Amends/Enacts: §§6.052, 6.41, 6.42 and 6.43 Tax Code

Status: Filed

In a county with fewer than 120,000 people, the appraisal district's directory could choose to have the local administrative district judge appoint the members of the ARB.

In a county with 120,000 or more people, the ARB would have its own checking account for paying the members' per diems and paying the auxiliary members' compensation. The appraisal district would put the money in the account.

Current law says that the appraisal district "may" provide clerical assistance to the ARB. This bill would change "may" to "shall."

H.B. 950

Author: Lucio

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.

H.B. 994

Author: Guillen

Amends/Enacts: §§ 41.45, 42.35, 42.36, 42.37, and 42.38 Tax Code

Status: Filed

If a property owner filed an affidavit in connection with an ARB hearing, the ARB and the chief appraiser would have to review the evidence or argument provided by the property owner before the hearing. This bill is also discussed under the heading, *Appraisal District Litigation and Arbitration*.

H.B. 1050

Author: Lucio

Amends/Enacts: §25.19 Tax Code

Status: Filed

Some of the information that is now included with a notice of appraised value could instead be posted on an appraisal district's website. The notice could simply tell the owner where to find the information on the Internet. That would be true for: estimates of taxes; five-year changes in appraised values; the comptroller's remedies pamphlet; and the notice-of-protest form. A notice pertaining to a property that might qualify for a homestead exemption would not have to include an exemption application form. Instead, it could tell the owner where to find the form on the Internet.

H.B. 1060

Author: Cecil Bell

Amends/Enacts: §1.085 Tax Code

Status: Filed

A protesting property owner could direct an ARB to deliver notice of his hearing by certified mail or by e-mail. A property owner requesting delivery by certified mail could be required to pay the cost of the postage. The bill does not include important details such as how a property owner would make such a request (in writing, on the telephone, via e-mail, etc.) or how an ARB would collect the cost of certified-mail postage.

H.B. 1081

Author: Raymond

Amends/Enacts: §25.25 Tax Code

Status: Filed

On the motion of a property owner, an ARB could change an appraisal roll to correct an inaccuracy in the appraised value of the owner's personal property that was the result of an error or omission in a rendition statement or property report. A property owner could not obtain this relief if it had not filed a timely rendition or report, if it had already used the protest process, or if it had agreed to the appraised value of its property.

H.B. 1188

Author: Hefner

Amends/Enacts: §§23.54 and 25.25 Tax Code

Status: Filed

Under specific circumstances, an ARB could correct a past year's appraisal roll to grant an open-space agricultural appraisal for qualifying land. The movant would have to show by clear and convincing evidence that the ag appraisal had been denied because the land had been transferred from one relative to another and the new owner had not filed a timely application. The successful property owner would pay 10% of his tax savings as a penalty.

S.B. 67

Author: Nelson

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.102, 5.103, 5.104, 6.412, 6.42, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, 41A.061, and 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. The bill would make it clear that the comptroller could charge non-ARB members for attending the courses.

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. Before or at a hearing, the appraisal district would give a property owner a document describing her right to take the survey. The owner would have forty-five days in which to complete the survey and file it directly with the comptroller. The survey 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.

The county population that triggers restrictions on the eligibility of former appraisal district personnel and former officers of taxing units would apply would jump from 100,000 to 120,000. In a county with 120,000 or more people, member could serve only three terms on an ARB during his lifetime. Terms as an auxiliary member would count toward the member's lifetime limit. Close relatives could not both serve on an ARB at the same time. The local administrative judge would appoint the Chair and Secretary of the ARB from among its members.

A notice of protest could direct an ARB to deliver its hearing notice by certified mail, but the ARB could require the property owner to pay the cost of the certified mail. An ARB could not hold a hearing on a Sunday and there would be some limitation on hearings held after 7:00 pm on weekdays.

An ARB' notice of a hearing would have to identify the "subject matter" of the hearing. Prior to 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. Further, the district would have to master time travel because the district would have to deliver its evidence at least fourteen days before the first hearing no matter when the property owner requested the evidence. 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. As an alternative to the physical delivery of its evidence, the district could direct the owner to a specific Internet site where the evidence would be available or agree with the owner to deliver the evidence electronically. The owner would still be entitled, on request to have the evidence delivered by mail.

Under current law, a property owner or agent can file up to twenty protests together and request that they all be heard on the same day, but the person can only do that once with a particular ARB. This bill would allow the person to do that more than once, and the same-day hearings would have to be consecutive. 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 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 could not require the concurrence of more than a simple majority of its members for any decision. Neither could a panel of ARB members. 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.

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

S.B. 211

Author: Flores

Amends/Enacts: §§ 41.45, 42.35, 42.36, 42.37, and 42.38 Tax Code

Status: Filed

If a property owner filed an affidavit in connection with an ARB hearing, the ARB and the chief appraiser would have to review the evidence or argument provided by the property owner before the hearing. The bill is virtually identical to H.B. 994, discussed above. It is also discussed under the heading, *Appraisal District Litigation and Arbitration*.

S.B. 347

Author: Flores

Amends/Enacts: §6.03 Tax Code

Status: Filed

In order to serve on an appraisal district's board of directors, a person would have to be an elected member of the governing body of a taxing unit entitled to vote on the appointment of the district's directors.

Appraisal District Litigation and Arbitration

H.B. 54

Author: Zerwas

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.05, 5.103, 5.104, 6.412, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, and 41A.09 Tax 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. The arbitrator would also have to attend an ARB training course, but the bill does not say whether that means the introductory course or the continuing-education course. The 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*.

H.B. 380

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. 443

Author: Meyer

Amends/Enacts: §41.0932 Education Code

Status: Filed

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. 861

Author: Anchia

Amends/Enacts: §42.42 Tax Code

Status: Filed

If a property owner filing an appeal under Chapter 42 paid less than the full assessment on her property and then owed more after the case was finally decided, she could pay the additional amount without penalties or interest as long as she paid it timely.

H.B. 994

Author: Guillen

Amends/Enacts: §§ 41.45, 42.35, 42.36, 42.37, and 42.38 Tax Code

Status: Filed

In Atascosa County, a property owner could appeal an ARB order to a justice court. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

S.B. 67

Author: Nelson

Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.102, 5.103, 5.104, 6.412, 6.42, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, 41A.061, and 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. The arbitrator would also have to attend ARB training courses, both the introductory course or the continuing-education course. The new program could be provided online. The comptroller would create training materials including an arbitration manual with the unanimous approval of a committee with equal numbers of members representing taxpayers and chief appraisers. Any revisions of the manual would also require the unanimous approval of that committee. An arbitrator who had viewed the program once would have to view it again if it were revised. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Miscellaneous*.

S.B. 211

Author: Flores

Amends/Enacts: §§ 41.45, 42.35, 42.36, 42.37, and 42.38 Tax Code

Status: Filed

In Atascosa County, a property owner could appeal an ARB order to a justice court. The bill is virtually identical to H.B. 994. It is also discussed under the heading, *Appraisal Districts and ARBs*.

S.B. 449

Author: Creighton

Amends/Enacts: §42.23 Tax Code

Status: Filed

In 2015 the legislature passed a bill saying that when an appraisal district employee testifies in an appeal about the value of real property, the court may give “preference” to the testimony of an appraisal district’s employee who is a real-estate appraiser licensed or certified by the TALCB.

That provision is not scheduled to take effect until 2020. This bill would repeal it before it takes effect.

Assessment

H.B. 163

Author: Canales

Amends/Enacts: §23.55 Tax Code

Status: Filed

Rollbacks taxes on open-space agricultural land would recapture lost taxes for just three years instead of five. The interest rate on rollback taxes would drop to 5%.

H.B. 322

Author: Geren

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

Status: Filed

H.J.R. 26

Author: Geren

Amends/Enacts: Art. VIII, §1-b Tax Code

Status: Filed

The school tax freeze that currently applies to homesteads of people who are disabled or over 65 would be expanded to include all taxing units. There would no longer be any local option for cities, counties or junior college districts.

H.B. 470

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; §§1063.255, 1101.254, 1122.2522 and §3828.157, 8876.152 Special District Local Laws Code; §§49.107, 49.108, 49.236, and 49.2361 Water Code

Status: Filed

A taxing unit's rollback tax rate would be calculated by multiplying the unit's effective M & O rate by 1.04 and adding the unit's debt rate. An election would be automatic if an adopted tax rate were higher than the rollback tax rate. Different rules would apply to a "small taxing unit," defined as a taxing unit with a population of less than 40,000. A small taxing unit would use 1.08 in calculating its rollback tax rate. A rollback election would still require a petition signed by voters.

H.B. 490

Author: Shine

Amends/Enacts: §§5.01, 5.07, 5.091, 5.102, 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, and 26.18, Tax Code; §§45.105 and 130.016 Education Code; §403.302 Government Code; §§102.007, 111.039, and 140.010 Local Government Code

Status: Filed

The effective tax rate would be renamed the “no-new-revenue rate,” but the formula for its calculation would not change. Neither would the formula for calculating a rollback rate. Rates would be calculated using electronic forms from the Comptroller. The person doing the calculations would certify that the rates were calculated accurately using the values shown in the taxing unit’s appraisal roll. The governing body could not adopt a tax rate without that certification. The notice concerning the rates could be posted on the taxing unit’s website as an alternative to publication or mailing.

A notice of appraised value would no longer include an estimate of taxes. Instead, the appraisal district would send each property owner another notice, either by mail or e-mail. The notice would be sent by August 7 and would tell the property owner how to find a tax estimate on a database maintained by the appraisal district. (That database would include extensive information provided by the taxing units about taxes and rates and links to the taxing units’ websites.) The notice would also tell the property owner how to contact the county TAC and how to find tax-related information that taxing units posted on the Internet. A taxing unit’s governing body could not hold a hearing or adopt a tax rate before the seventh day after the appraisal district sent out the notices. A taxing unit have to post extensive tax and financial information on the Internet. If a taxing unit failed to make a good-faith effort to comply with truth-in-taxation rules, any property owner could sue for an injunction to stop tax collections. The suit could be filed within 15 days following thee adoption of the tax rate, and property owners would not have to pay while the suit was pending.

This bill is also discussed under the heading *Miscellaneous*.

H.B. 569

Author: Capriglione

Amends/Enacts: §31.01 Tax Code

Status: Filed

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. 614

Author: Murphy

Amends/Enacts: §§23.46, 23.47, 23.55, 23.58, 23.76, and 23.9807 Tax Code

Status: Filed

Rollbacks taxes on open-space agricultural land would recapture lost taxes for just three years instead of five. No interest would be charged if the rollback taxes were paid timely. The same would be true for rollback taxes on timberland and restricted-use timberland.

H.B. 622

Author: Neave

Amends/Enacts: §§11.262, 23.19, 26.012, and 31.01 Tax Code; §44.004 Education Code; §403.302 Government Code

Status: Filed

H.J.R. 41

Author: Neave
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Filed

If a homestead were located in a disaster area declared by the governor and rendered uninhabitable or unusable by the disaster, this bill would impose a five-year ceiling on the taxes on that homestead. A taxing unit could not impose taxes higher than those imposed in the year of the disaster. A property owner would have to file an application for the benefit, but he could do so any time within one year of the disaster. The benefit would no longer apply if the property ceased to be the owner's homestead.

H.B. 735
Author: VanDeaver
Amends/Enacts: §26.08 Tax Code
Status: Filed

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 apply only to a district that had at some time during the preceding ten years adopted a rate higher than the new alternative rollback rate. The comptroller would study the effects of the bill.

H.B. 794
Author: Phil King
Amends/Enacts: §§ 1.07, 23.20, 23.52, 23.524, 23.55, 23.551, 23.58, 31.01, 41.41, and 41.44
Tax Code; 60.022 Agriculture Code; §21.0421 Property Code
Status: Filed

This bill would end rollback taxes on open-space agricultural land.

H.B. 821
Author: Leach
Amends/Enacts: §31.01 Tax Code
Status: Filed

This bill would require a school district's tax bills to include information about how the Robin Hood system affects the district. It is virtually identical to H.B. 569 and S.B. 328.

H.B. 841
Author: Bucy
Amends/Enacts: §26.08 Tax Code
Status: Filed

This bill concerning school districts' rollback rates is virtually identical to H.B. 735 discussed above.

H.B. 913

Author: Shaheen

Amends/Enacts: §§26.04 and 26.041 Tax Code; §8876.152 Special District Local Laws Code; §49.236 and 49.2361 Water Code

Status: Filed

The figure of 1.08 in the rollback tax rate calculation would be replaced with 1.04.

H.B. 959

Author: Julie Johnson

Amends/Enacts: §26.08 Tax Code

Status: Filed

This bill concerning school districts' rollback rates is virtually identical to H.B. 735 and H.B. 841 discussed above.

H.B. 1032

Author: Bohac

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

Status: Filed

H.J.R. 53

Author: Bohac

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

Status: Filed

The freeze that now applies to school taxes on the homesteads of people who are over 65 or disabled would apply to taxes by all taxing units. Additionally, the surviving-spouse provision that now applies to homesteads of people over 65 would also apply to homesteads of disabled people.

H.B. 1062

Author: Wray

Amends/Enacts: §11.26 Tax Code

Status: Filed

H.J.R. 54

Author: Wray

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

Status: Filed

The freeze that applies to school taxes on the homestead of a disabled person could be inherited by the person's surviving spouse. But the bill would apply only where the disabled homeowner died after January 1, 2013.

H.B. 1102

Author: Bernal

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

H.J.R. 56

Author: Bernal

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

Status: Filed

If the school taxes on a person's homestead increased by 120% or more over a fifteen-year period, the school taxes for subsequent years would be frozen for as long as the property remained the person's homestead. If the owner added improvements during the fifteen years, the additional taxes resulting from those new improvements would not count toward the 120% increase. If a person who qualified for the tax freeze died, his surviving spouse could inherit the benefit.

H.B. 1213

Author: Hefner

Amends/Enacts: §1.07, 23.20, 23.52, 23.55, 23.551, 23.58, 31.01, 41.41 and 41.44 Tax Code; §60.022 Agriculture Code; §21.0421 Property Code

Status: Filed

This bill would do away with rollback taxes on open-space agricultural land

H.B. 1247

Author: Ashby

Amends/Enacts: §23.46 Tax Code

Status: Filed

If 1-d agricultural land became subject to rollback taxes because it was condemned, this bill would make it clear that the condemning entity and not the former owner would be responsible for those taxes.

S.B. 328

Author: Seliger

Amends/Enacts: §31.01 Tax Code

Status: Filed

This bill would require a school district's tax bills to include information about how the Robin Hood system affects the district. It is virtually identical to H.B. 569 and H.B. 821.

S.B. 463

Author: Campbell

Amends/Enacts: §§44.004, 44.005, and 44.0051 Education Code

Status: Filed

A school district's adopted budget would have to include a cover page stating (in large type) whether the budget would raise more or less property-tax revenue than the preceding year's budget. The cover page would also have to include extensive tax-rate information for the current year and the preceding year and other financial information. It would have to include the votes of each trustee on the budget and on the district's tax rate. The budget, including the cover page would have to be posted on the district's website for at least three years.

S.B. 484

Author: Menendez

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

Status: Filed

S.J.R. 33

Author: Menendez

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

Status: Filed

Under this proposed constitutional amendment and related bill, the school taxes on a homestead would be frozen if they had increased by 120% or more over a fifteen-year period. These proposals are virtually identical to H.B. 1102 and H.J.R. 56 discussed above.

S.B. 555

Author: Schwertner

Amends/Enacts: §23.46 Tax Code

Status: Filed

This bill concerning rollback taxes on 1-d land is virtually identical to H.B. 1247 discussed above.

Collections

H.B. 240

Author: Bernal

Amends/Enacts: §31.031 Tax Code

Status: Filed

The four-installment payment option that is available for some homeowners paying taxes on their homesteads would be expanded and would be available to all homeowners.

H.B. 715

Author: Ortega

Amends/Enacts: §214.004 Local Government Code

Status: Filed

The Local Government Code provides some options for certain cities dealing with dilapidated or vacant structures. The law allows a city to foreclose a lien on a property to recover the expenses of dealing with the property. Liens for delinquent property taxes can be foreclosed in the same way. This bill would delete the reference to property tax liens. Those liens could no longer be foreclosed using the Local Government Code's procedures.

H.B. 1148

Author: Murphy

Amends/Enacts: §§33.06 and 33.065 Tax Code

Status: Filed

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 about 2.5% for 2019. For a deferral that began in 2013, it would be 0.81 percent.

S.B. 434

Author: Hinojosa
Amends/Enacts: §11.43 Tax Code
Status: Filed

S.J.R. 31
Author: Hinojosa
Amends/Enacts: Art. VIII, §15 Texas Constitution
Status: Filed

If an appraisal district retroactively canceled an exemption after the property had been sold to a new owner in an arm's length transaction, the taxing units could not enforce their tax liens against the property. If the seller and the purchaser were closely related, the tax lien would survive the transfer.

School Finance and Value Studies

H.B. 89
Author: Mary Gonzales
Amends/Enacts: §§29.097, 29.098, 29.918, 39.0233, 39.233, 39.234, 41.002, 41.093, 41.097, 41.098, 41.099, 42.010, 42.011, 42.101, 42.152, 42.153, 42.157, 42.160, 42.251, 42.253, 42.302, 42.4101, 43.001, and 45.259 Education Code
Status: Filed

The basic allotment for a school district that had a \$1.50 m&o rate in 2005 would be raised from \$4,765 to \$5,440 per student in average daily attendance for the 2019-2020 school year and to \$5,840 for the 2020-2021 school year. After that, the allotment would increase each year by the lesser of one percent or the inflation rate based on the Consumer Price Index for all urban consumers. The wealth limit that applies to a district's compressed tax rate would adjust to reflect changes in the basic allotment. The wealth limit that applies to the next six cents of a district's tax effort would be based on the *greater* of the Austin ISD or a district at the 95th percentile of wealth per student. The wealth limit for further tax effort would no longer be \$319,500; it would be same as the limit for the compressed tax rate.

Under current law, Tier-1 funding comes from property taxes, appropriated state funds and "state available school funds." This bill would take those available funds out of the equation.

The bill also makes some adjustments to some special allotments. The TEA would conduct a comprehensive review of all weights, allotments and adjustments in the school finance system, including weights, allotments and adjustments that are not currently in place but which might be appropriate. The TEA's report would be due in advance of the 2021 legislative session. After each legislative session, the TEA would study the effects of any new amendments on all school districts.

A district's guaranteed yield under Tier 2 would be based on the greater of the Austin ISD or a district at the 95th percentile of wealth per student.

H.B. 297
Author: Murr

Amends/Enacts: §§21.01, 21.02, 25.25, 26.012, 26.04, 26.05, 26.08, 26.085, 26.16, 31.01, and 312.210, 151.051, 151.801, 151.021, 152.023, 152.026, 152.028, 152.122, 152.1222, 154.6035, 155.2415, 171.4011, and 171.664 Tax Code; Chapter 41 and §§7.055, 8.056, 11.1511, 12.013, 12.029, 12.106, 13.054, 21.402, 21.410, 21.411, 21.412, 21.413, 25.081, 29.008, 29.087, 29.203, 30.003, 37.061, 420.009, 42.101, 42.158, 42.160, 42.251, 42.2511, 42.2516, 42.2518, 42.252, 42.2521, 42.2522, 42.2523, 42.2524, 42.2528, 42.253, 42.2531, 42.257, 42.258, 42.259, 42.260, 42.262, 42.302, 42.303, 44.004, 45.002, 45.003, 45.006, 45.007, 45.104, 45.105, 45.108, 45.109, 45.111, 09, 45.156, 45.251, 45.261, 46.003, 46.004, 46.032, 79.110, 87.208, 870505, 96.707, and 105.301 Education Code; §§3.005, and 4.008 Election Code; §§403.109, 403.302, 437.117, and 825.405, Government Code; 1579.251 Insurance Code
Status: Filed

This bill would end school m&o taxes by repealing Chapter 41 of the Education Code. Enrichment taxes would still be allowed with a maximum rate of 17¢. State sales tax rates would roughly double with the extra revenue going to make up for the lost school taxes.

H.B. 443

Author: Meyer

Amends/Enacts: §41.0932 Education Code

Status: Filed

A wealthy Chapter 41 school district would be entitled to retain is entitled to retain maintenance and operations tax revenue sufficient to pay the district's average maintenance and operations costs per student in average daily attendance, adjusted for inflation. That average would be based on the three preceding school years.

H.B. 462

Author: Geren

Amends/Enacts: §42.25191 Education Code

Status: Filed

H.J.R. 24

Author: Geren

Amends/Enacts: Art. III, §49a and Art. VIII, §1, Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would require the state to provide at least half of the money for public schools, not counting money that the state receives and redistributes under the Robin Hood system.

H.B. 664

Author: Ken King

Amends/Enacts: §41.0932 Education Code

Status: Filed

A wealthy school district would never have to have to pay more than sixty-percent of its m&o tax revenues into the Robin Hood system.

H.B. 665

Author: Ken King

Amends/Enacts: §§41.004 and 42.252 Education Code

Status: Filed

The TEA would determine the wealth per student of a school district using the *estimate* of the district's taxable value. A district's share of the Foundation School Program would be determined using the district's taxable value for the *current* year instead of the preceding year.

H.B. 708

Author: Landgraf

Amends/Enacts: §41.094 Education Code

Status: Filed

A wealthy school district purchasing attendance credits from the state could pay in one lump sum instead of making monthly payments. A district choosing the lump-sum option would have to notify the TEA by February 15 and make its payment by August 15.

H.B. 712

Author: Landgraf

Amends/Enacts: §§21.01, 21.02, 25.25, 26.08, and 312.210 Tax Code; Chapter 41 and §§7.055, 8.056, 12.013, 12.029, 13.054, 21.410, 21.411, 21.412, 21.413, 25.081, 29.087, 29.203, 37.0061, 42.009, 42.158, 42.160, 42.2511, 42.2518, 42.2521, 42.2523, 42.2524, 42.253, 42.2531, 42.258, 42.260, 45.251, 45.261 Education Code; §403.302 Government Code; §1579.251 Insurance Code

Status: Filed

This bill would repeal Chapter 41, the Robin Hood system in its entirety. It would not provide any substitute.

H.B. 968

Author: Mary Gonzales

Amends/Enacts: §§311.011 and 311.013 Tax Code; §§7.062 and 42.2522 Education Code; §403.302 Government Code

Status: Filed

Local-option percentage homestead exemptions would no longer be considered in determining the wealth of a school district under the Robin Hood system.

H.B. 1034

Author: Bohac

Amends/Enacts: §§21.01, 21.02, 25.25, 26.08, and 312.210 Tax Code; Chapter 41 and §§7.055, 8.056, 12.013, 12.029, 13.054, 21.410, 21.411, 21.412, 21.413, 25.081, 29.087, 29.203, 37.0061, 42.009, 42.158, 42.160, 42.2511, 42.2518, 42.2521, 42.2523, 42.2524, 42.253, 42.2531, 42.258, 42.260, 45.251, 45.261 Education Code; §403.302 Government Code; §1579.251 Insurance Code

Status: Filed

This bill would repeal Chapter 41, the Robin Hood system in its entirety. It would not provide any substitute. It is virtually identical to H.B. 712 discussed above.

H.B. 1077

Author: White

Amends/Enacts: §§151.051 and 151.803 Tax Code; §§41.002, 42.101, 42.302, and 45.003 Education Code
Status: Filed

Generally, this bill would raise the state's sales-tax rate by 1% with the additional money going to the foundation school fund. The state would use the money to buy down school districts' compressed m&o tax rates. The basic allotment of \$4,765 would go up to \$5,140. Begging in the 2020-2021 school year, the basic allotment would be the adjusted in light of the additional sales-tax revenues and the buy-down of tax rates.

H.J.R. 43
Author: Howard
Amends/Enacts: Art. VII, §3A Texas Constitution
Status: Filed

The basic allotment under the Foundation School Program would change from year to year at the same rate as the total taxable value of property in the state. If the total taxable value increased by, say, 10% from one year to the next, the basic allotment would also increase by 10%. The basic allotment, however, could not be is less than the amount of the basic allotment established by the legislature by statute.

S.B. 136
Author: Rodriguez
Amends/Enacts: §§29.097, 29.098, 29.918, 39.0233, 39.233, 39.234, 41.002, 41.093, 41.097, 41.098, 41.099, 42.010, 42.011, 42.101, 42.152, 42.153, 42.157, 42.160, 42.251, 42.253, 42.302, 42.4101, 43.001, and 45.259 Education Code
Status: Filed

This bill concerning allotments and wealth limits is virtually identical to H.B. 89 discussed above.

S.B. 343
Author: Watson
Amends/Enacts: §31.01 Tax Code
Status: Filed

If a wealthy school district purchased attendance credits, a tax bill from the district would have to specify how much of the taxes on the property would go for m&o, for debt payments and for purchasing attendance credits. In a district that received state aid under Chapter 42, a tax bill would have to specify how much of the taxes on the property were effectively paid by the state aid.

Miscellaneous

H.B. 54
Author: Zerwas
Amends/Enacts: §§1.085, 5.01, 5.041, 5.043, 5.05, 5.103, 5.104, 6.412, 41.46, 41.461, 41.47, 41.66, 41.67, 41.71, 41A.06, and 41A.09 Tax Code
Status: Filed

The Comptroller would appoint a “property tax administration advisory board” to give him advice concerning his property-tax responsibilities. The board would consist of six or more members. It would include representatives of taxpayers, appraisal districts and school districts and somebody who knew something about ratio studies. The members would not have fixed terms; they would serve at the pleasure of the comptroller. This bill is also discussed under the headings: Appraisals and Appraisal Districts and ARBs. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Appraisal District Litigation and Arbitration*.

H.B. 185

Author: Bernal

Amends/Enacts:

Status: Filed

The comptroller would establish an advisory committee to study the possibility of requiring property owners to disclose sales prices of real property.

H.B. 490

Author: Shine

Amends/Enacts: §§5.01, 5.07, 5.091, 5.102, 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, and 26.18, Tax Code; §§45.105 and 130.016 Education Code; §403.302 Government Code; §§102.007, 111.039, and 140.010 Local Government Code

Status: Filed

The Comptroller would appoint a “property tax administration advisory board” to give him advice concerning his property-tax responsibilities. The board would consist of six or more members. It would include representatives of taxpayers, appraisal districts and school districts and somebody who knew something about ratio studies. The members would not have fixed terms; they would serve at the pleasure of the comptroller. The comptroller’s Property Value Study Advisory Committee would cease to exist. This bill is also discussed under the headings: Appraisals and Appraisal Districts and ARBs. This bill is also discussed under the heading *Assessment*.

H.B. 648

Author: Krause

Amends/Enacts: Chapter 328 Tax Code

Status: Filed

A city or county could give up its property tax and substitute a “supplemental” sales tax.

H.B. 705

Author: Geren

Amends/Enacts: §§ 26.012, 31.01, 328.0001, 328.0101, 328.0102, 328.0103, and 328.0151 Tax Code

Status: Filed

A county, through an election, could adopt an additional one-percent sales tax and use the revenue to reduce its property tax rate.

H.B. 845

Author: Lozano

Amends/Enacts: §313.024 Tax Code
Status: Filed

A water desalination project could qualify for a school-tax value limitation under the Economic Development Act.

S.B. 67

Author: Nelson

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

Status: Filed

The Comptroller would appoint a “property tax administration advisory board” to give him advice concerning his property-tax responsibilities. The board would consist of six or more members. It would include representatives of taxpayers, appraisal districts and school districts and somebody who knew something about ratio studies. The members would not have fixed terms; they would serve at the pleasure of the comptroller. The comptroller’s Property Value Study Advisory Committee would cease to exist. This bill is also discussed under the headings: Appraisals and Appraisal Districts and ARBs. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Appraisal District Litigation and Arbitration*.

S.B. 410

Author: Hughes

Amends/Enacts: §§171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code

Status: Filed

Property owners paying property taxes on most retail inventories would be entitled to offsetting credits against their state franchise taxes. This rule would not apply to dealers’ inventories subject to sales-based taxes.

S.B. 412

Author: Hughes

Amends/Enacts: §§171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code

Status: Filed

Property owners paying property taxes on most retail inventories would be entitled to credits against their state franchise taxes. The amount of the credit would be the difference between: 1) the taxes actually paid by the retailer; and 2) the taxes the retailer would have paid if its inventory had been appraised based on sales. This rule would not apply to the inventories of auto dealers and the other dealers that are already subject to sales-based taxes.