

## PROPERTY TAX BILLS IN THE 2021 TEXAS LEGISLATURE 87<sup>th</sup> REGULAR SESSION

Last Updated: June 21, 2021

The regular session is over. Compared to 2019, it was quiet. The bills that passed are summarized below, followed by the bills that died (summarized in pale, gray type beginning on page 19). We will update these summaries as the Governor makes decisions about signing or vetoing bills. More information is available on the Legislature's website, [Capitol.Texas.gov](http://Capitol.Texas.gov).

The progress of bills is shown with stars.

- ★ 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

#### Exemptions

**H.B. 115 ★★★★★**

**Author: Rodriguez**

**Amends/Enacts: §11.18 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022**

Section 11.18(d)(23) of the Tax Code provides a charitable exemption to an organization in Fort Worth that serves homeless people, but the property must be a single campus. This bill eliminates the requirement of a single campus and extends the exemption to a similar organization in Midland.

**H.B. 988 ★★★★★**

**Author: Shine**

**Amends/Enacts: §§5.103, 5.104, 6.03, 6.052, 6.155, 11.252, 11.253, 21.021, 21.031, 25.02, 25.19, 31.11, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 41A.10, 42.015, 42.23 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022**

The governing body of a taxing unit may extend the amount of time that goods in transit can stay in their January 1 location without losing their exemption. The taxing unit must be in a declared

disaster area. The governing body can extend the exemption to goods in transit that stay for as long as 270 days, but the extension will apply for only one tax year.

The bill also includes a provision related to the lease of a vehicle for non-business use. When completing the comptroller's form, a lessee may substitute a written, unsworn declaration about a vehicle's use for a written oath.

This bill is also discussed under the headings: *Appraisals, Appraisal Districts and ARBs, Appeals, and Assessment.*

**H.B. 1197 ★★★★★**

**Author: Metcalf**

**Amends/Enacts: §11.20 Tax Code**

**Status: Passed both houses; signed by Governor**

**Effective: January 1, 2022**

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 expands that period to ten years.

**H.B. 2535 ★★★★★**

**Author: Sanford**

**Amends/Enacts: §23.014 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022**

Under this bill, the value of real property will not include the value of chicken coops and rabbit pens used for the noncommercial production of food for personal consumption. Arguably, this is an unconstitutional exemption.

**H.B. 3610 ★★★★★**

**Author: Gervin-Hawkins**

**Amends/Enacts: §11.211 Tax Code; §§12.1058 and 12.128 Education Code**

**Status: Passed both houses; signed by Governor**

**Effective: September 1, 2021**

Real property (including a portion of real property) leased to an independent school district, a community college district, or an open-enrollment charter school will be exempt if it is used exclusively for the operation or administration of the school or the performance of other educational functions and if it is reasonably necessary for a school purpose as found by the school's governing body. An open-enrollment charter school is considered a political subdivision for purposes of the public-property exemption in §11.11 of the Tax Code. Property purchased by a charter holder with money received from the state will be exempt as public property under §11.11.

**S.B. 63 ★★★★★**

**Author: Nelson**

**Amends/Enacts: §§5.03, 5.041, 6.035, 6.054, 6.41, 11.27, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, 41.46, and 41.67 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

An appraisal district will have to process an exemption application and make a decision within ninety days after receiving the application. If the district requests additional information concerning the application, the ninety days will run from the date that the property owner provides the requested information. If an appraisal district wants to request additional information, it must do so within thirty days after receiving the exemption application. If the district does not grant an exemption application fully, its notice to the property owner must “fully explain each reason” for denying or modifying the exemption.

A property owner can receive an exemption for a solar or wind-powered energy device installed or constructed on real property and primarily for production and distribution of energy for on-site use even if the owner of the device does not own the real property.

This bill is also discussed under the headings, *Appraisals*, and *Appraisal Districts and ARBs*.

**S.B. 113 ★★★★★**

**Author: West**

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

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

This bill concerns the exemption for community land trusts. In order to qualify for the exemption, a community land trust may be organized as: a nonprofit corporation; a limited partnership with its general-partner interest controlled 100% 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 will continue in effect throughout a year even if a housing unit on the land is sold to a qualifying family. The organization must be designated a community land trust before the sale and it must retain title to the land. This bill is also discussed under the heading, *Appraisals*.

**S.B. 611 ★★★★★**

**Author: Campbell**

**Amends/Enacts: §§11.133 and 11.431 Tax Code**

**Status: Passed by both Houses; signed by Governor**

**Effective: January 1, 2022 (if constitutional amendment approved by voters)**

**S.J.R. 35 ★★★★★**

**Author: Campbell**

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

**Status: Passed by both houses subject to November election**

**Effective: January 1, 2021 if approved by voters**

Current law provides a 100% homestead exemption for the surviving spouse of a member of the armed services “killed in action.” This proposed constitutional amendment and related bill would change that language to “killed or fatally injured in the line of duty.”

This bill also concerns the extended period during which a disabled veteran can file an exemption application. A disabled veteran seeking a homestead exemption under §11.131 or §11.132 can file up to five years after the delinquency date for the relevant tax year. But a surviving spouse

will not have the benefit of that extended filing period. Anyone filing an application for a disabled veteran's exemption under §11.22 can file up to five years after the delinquency date.

**S.B. 794 ★★★★★**

**Author: Campbell**

**Amends/Enacts: §11.131 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022**

Current law establishes a total homestead exemption for a severely disabled veteran who "receives" 100% disability compensation from the V.A. This bill changes that language and refers to a veteran "who has been awarded" 100% disability compensation.

**S.B. 1088 ★★★★★**

**Author: Creighton**

**Amends/Enacts: §11.50 and 41.413 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

A chief appraiser of one appraisal district can ask the chief appraiser of another appraisal district for a list of the names of all individuals who currently receive homestead exemptions in that other appraisal district. A chief appraiser receiving such a request will have to comply as soon as practicable. This bill is also discussed under the hearing, *Exemptions*.

**S.B. 1257 ★★★★★**

**Author: Birdwell**

**Amends/Enacts: §312.005 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

An appraisal district's report to the Comptroller about a new tax abatement must include the kind, number, and location of all proposed improvements to the property.

**S.B. 1315 ★★★★★**

**Author: Birdwell**

**Amends/Enacts: §25.07 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

In many cases, a leasehold interest in a tax-exempt property is itself taxable, but not if the property is "used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce." This bill creates an expanded range of navigation-related properties that cannot have taxable leaseholds. The list includes: property leased to a person engaged in the business of navigation-related commerce; property adjacent to a federal navigation project; and property in a foreign trade zone. The bill also expands the definition of "navigation-related commerce" to include things like commercial fishing, hauling cargo on a dock, and pilotage.

**S.B. 1427 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §11.35 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 16, 2021**

This bill makes it clear that only properties that are physically damaged by a disaster can qualify for temporary disaster exemptions. The bill states that it is a clarification of existing law, not a change.

**S.B. 1438 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §§11.43, 11.35, 26.04, 26.041, 26.042, 26.07, and 26.08 Tax Code; §§45.0032 and 48.202 Education Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107, and 49.108 Water Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 16, 2021**

Under current law, if the governor declares a disaster after a taxing unit has adopted its tax rate, the unit is not bound to give temporary disaster exemptions to affected property owners. The taxing unit's governing body decides whether to give the exemptions. This bill changes that and makes the exemptions automatic. The taxing unit's governing body will have nothing to say about giving the exemptions. This bill is also discussed under the heading, *Assessment*.

**S.B. 1449 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §11.145 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022**

The exemption for small amounts of business personal property will jump from \$500 to \$2,500.

## **Appraisals**

**H.B. 988 ★★★★★**

**Author: Shine**

**Amends/Enacts: §§5.103, 5.104, 6.03, 6.052, 6.155, 11.252, 11.253, 21.021, 21.031, 25.02, 25.19, 31.11, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 41A.10, 42.015, 42.23 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022**

Every appraisal record must have a unique account number. If an appraisal district changes an account number, it will have to notify the property in writing as soon as practicable and again on the next notice of appraised value. A property owner can request that contiguous parcels of real property be combined into a single account. A property owner can request that a parcel be divided into two or more accounts. The owner's request must be accompanied by legal descriptions sufficient to allow the appraisal district to comply and must be filed before January 1 of the tax year. The district's refusal to comply may be the subject of a protest to the ARB. These rules do not apply to residential property, an improvement-only account, or a property with delinquent taxes.

With respect to property required to be rendered or reported, an appraisal district may not send a corrected or amended notice of appraised value after June 1 unless the purpose of the notice is to include omitted property or correct a clerical error. A district will have to post each notice of appraised value on its website as part of the online records for the property.

An owner of 1-d-1 land can ask the appraisal district to determine whether a change of use has occurred. Upon receiving such a request, the district will have ninety days in which to issue a written determination. If the district determines that no change of use had occurred, it cannot later determine that a change of use really did occur on the basis of the use described in the district's written determination.

The bill also addresses the allocation of the value of vessels used in interstate commerce. A property owner who operates a fleet of vessels used as "instrumentalities of interstate commerce" can opt to have the value of every vessel allocated according to the total mileage traveled by the whole fleet in Texas as a portion of the total mileage traveled by the fleet everywhere. A property owner who makes that choice can designate the location of the property owner's principal place of business as the taxable situs of the fleet. A vessel is not an instrumentality of interstate commerce if it: a) is designed to be transient and customarily is moved from location to location on a more or less regular basis; b) is economically employed when operated in a localized area or in a fixed place; and c) is not primarily employed to transport cargo, passengers, and equipment but rather to perform some specialized function or operation not requiring constant movement from point to point.

This bill is also discussed under the headings, *Exemptions, Appraisal District's and ARBs, Appeals, and Assessment.*

**H.B. 1090 ★★★★★**

**Author: Bailes**

**Amends/Enacts: §25.21 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

An appraisal district can go back only three years to pick up real property erroneously omitted from appraisal rolls.

**H.B. 1544 ★★★★★ VETOED**

**Author: Guillen**

**Amends/Enacts: §23.527 Tax Code**

**Status: Passed by both houses; vetoed Governor**

**Effective: no**

This bill concerns reclamation after surface extraction of sand and other aggregates ("sand mining") and applies only to land overlying the Carrizo-Wilcox Aquifer and located within 30 miles of the boundary of a municipality with a population of more than 500,000 or within one mile of a building in use as a single-family or multifamily residence. (The aquifer is huge and stretches from roughly the Arkansas state line to the Mexican border north of Laredo.) The bill requires the Texas Commission on Environmental Quality to set standards for reclaiming these lands. Eligibility for agricultural appraisal will continue during mining operations if the owner intends to resume agricultural use after mining ceases, and the land is reclaimed according to these

standards, as determined by the TCEQ. The property owner or the appraisal district can appeal an adverse determination to the Commission.

**H.B. 3833 ★★★★★**

**Author: Phil King**

**Amends/Enacts: §§23.215, 23.55, 23.58, 23.76, 23.86, 23.96, and 23.9807 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 15, 2021**

This bill concerns the appraisal of nonexempt property used for low-income or moderate-income housing. The current law is expanded to include property owned “for the purpose of” renting units to eligible tenants even if the units are not actually rented. But a property has to be subject to a land-use-restriction agreement under the Low-Income Housing Tax Credit Program. When appraising a property under construction and not yet stabilized, the appraisal district will estimate the property's gross income potential and operating expenses based on the property's projected income and expenses for the first full year of operation as established in the underwriting report pertaining to the property prepared by the TDHCA. Those figures will be prorated based on how much of the total construction budget has been spent as of January 1. For a property that is under construction on January 1, the district will adjust the value to reflect the percentage of completion. For a property that is complete but not yet stabilized, the district will adjust the value to reflect the actual occupancy of the property on January 1. For years after the property is completed and stabilized, the district will appraise it using the income approach and taking into account the restrictions on the property as prescribed in §11.1825(q). This bill is also discussed under the hearing, *Assessment*.

**H.B. 3971 ★★★★★**

**Author: Meyer**

**Amends/Enacts: §23.013 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022**

When appraising residential real property in a designated historic district, an appraisal district must consider the effect of any restriction on the property owner's ability to alter, improve, or repair the property. The bill defines a designated historic district as “an area that is zoned or otherwise designated as a historic district under municipal, state, or federal law.”

**S.B. 63 ★★★★★**

**Author: Nelson**

**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2022**

An appraisal district will have to process an application for a special appraisal (i.e., an agricultural or timber appraisal, a recreational or park-land appraisal, etc.) and make a decision within ninety days after receiving the application. If the district requests additional information concerning the application, the ninety days will run from the date that the property owner provides the information necessary for the district to determine the application. If an appraisal district wants to request additional information, it must do so within thirty days after receiving the application. If the district does not grant a special-appraisal application, its notice to the property owner must “fully explain each reason” for denying or modifying the application.

This bill is also discussed under the headings, *Exemptions* and *Appraisal Districts and ARBs*.

**S.B. 113 ★★★★★**

**Author: West**

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

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

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

**S.B. 1088 ★★★★★**

**Author: Creighton**

**Amends/Enacts: §11.50 and 41.413 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

Under certain circumstances, a lessee may file a protest concerning a leased property. The Tax Code requires the owner to send the lessee a copy of any notice of appraised value for the leased property. It also gives the lessee the right to request that the appraisal district send him the notice of appraised value. This bill makes it clear that those notice provisions apply to only a lessee of *real* property. This bill is also discussed under the heading, *Exemptions*.

**S.B. 1421 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §§25.25 and 41.413 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

This bill addresses leased property and includes the same provision found in S.B. 1088 (discussed immediately above). This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

## Appraisal Districts and ARBs

**H.B. 988 ★★★★★**

**Author: Shine**

**Amends/Enacts: §§5.103, 5.104, 6.03, 6.052, 6.155, 11.252, 11.253, 21.021, 21.031, 25.02, 25.19, 31.11, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 41A.10, 42.015, 42.23 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: January 1, 2022 (provisions concerning ARB procedures, complaints, and limited binding arbitration became effective immediately on June 15, 2021)**

In a county with 120,000 or more people, the governing body of a taxing unit entitled to cast at least five percent of the total votes for the appraisal district's directors will have to determine its votes by a resolution adopted at its first or second meeting after the date the chief appraiser delivers the ballot to the governing body. The governing body must submit its votes to the chief appraiser by the third day following the date that its resolution is adopted.

The Tax-Code provisions that now make a TLO responsible for receiving comments and suggestions about the ARB will also apply to *complaints* about the ARB. The bill specifically contemplates complaints that an ARB is not following the Model Hearing Procedures or procedures required by the Code. The TLO will investigate a complaint and report her findings to the district's directors. The directors can direct the ARB Chairman to take "remedial action." The directors can remove a person from the office of chairman if he fails to take actions necessary to fix the problem. The TLO will forward comments, suggestions, and complaints to the comptroller by the end of each year. The bill makes it clear that the TLO can communicate with anybody if the communication involves the TLO's good-faith exercise of her duties.

A member of the governing body, an officer, or an employee of a taxing unit is prohibited from directly or indirectly communicating with the chief appraiser or another employee of the appraisal district for the purpose of influencing the value at which property is appraised. Such a communication is a Class A misdemeanor. Someone connected to a taxing unit can communicate with the appraisal district about the person's own property.

An ARB must hold a public hearing in connection with its adoption of hearing procedures. The hearing must be held and the procedures adopted by May 15 each year. The ARB's procedures must "incorporate" the Comptroller's Model Hearing Procedures, but the ARB may include items that supplement the Model Hearing Procedures. The procedures must be posted on the appraisal district's website and posted "in a prominent place" in each hearing room. The ARB Chairman is responsible for the administration of the ARB's hearing procedures. Every year, the comptroller will review every ARB's hearing procedures to be sure that they incorporate the Model Hearing Procedures. An ARB must provide a copy to the comptroller within fifteen days after adopting its procedures.

The comptroller's annual report on the results of the ARB survey will include several other items as well. It will include a summary of the comments, complaints, and suggestions forwarded to the comptroller during the preceding tax year by TLOs. It will also include the results of the comptroller's review of ARB hearing procedures and the results of requests for limited binding arbitration during the preceding year (see the description of this bill under the heading, *Appeals*).

A protesting property owner can request an informal conference with the appraisal district, and the district must comply. That informal conference must be held before the formal ARB hearing. A notice of appraised value will have to explain the availability of informal conferences.

Under current law, an ARB can propose to a property owner that a hearing be conducted by telephone and schedule a telephone conference call if the owner agrees. This bill repeals that provision. A property owner can still take the initiative and request a telephone hearing. It appears that a property owner can still waive the right to an in-person hearing.

At a property owner's request, an ARB will assign a hearing to a single member. This is true even for an ARB that does not ordinarily meet in panels at all. A request from the property owner must be in writing and be submitted to the ARB at least ten days before the hearing. The comptroller's notice-of-protest form will include a place for a property owner to request a single-member panel.

A recommendation from a single-member panel, like a recommendation from a three-member panel will have to be approved at a meeting of the full ARB or it will not take effect.

When determining a protest concerning the appraised value of a real property, the ARB will have to include in its order separate values for land and “any improvement to the land as allocated by the chief appraiser.”

At the request of a property owner or an authorized agent, an appraisal district in a county with 120,000 or more people must e-mail copies of ARB orders to the requestor. A request for e-mail delivery can include multiple properties and multiple property owners. It can also request that orders be e-mailed to more than one person (e.g., to both the property owner and the owner’s agent). The district will have to e-mail an order within twenty-one days following the ARB’s issuance of the order. The e-mail will be addition to the regular delivery of the ARB orders.

This bill is also discussed under the headings: *Exemptions, Appraisals, Appeals, and Assessment.*

**H.B. 2723 ★★★★★**

**Author: Meyer**

**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004**

**Education Code; §49.236 Water Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 3, 2021**

The Department of Information Resources will establish a website, [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes), to help a property owner find the database related to the owner’s property. It will include links to every appraisal district’s property tax database. Every notice of appraised value will include information about the comptroller’s website. This bill is also discussed under the headings *Assessment and Miscellaneous.*

**H.B. 2941 ★★★★★**

**Author: Burns**

**Amends/Enacts: §§6.052, 6.41, and 6.412 Tax Code; §411.1296 Government Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 7, 2021 (applies to only ARB terms beginning on or after January 1, 2022)**

The ARB members in every county will be appointed by that county’s local administrative district judge.

**H.B. 3786 ★★★★★**

**Author: Holland**

**Amends/Enacts: §5.03 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

The Comptroller may deliver documents and notices electronically and may require others to provide information electronically. This bill affects the Comptroller’s activities under the Property Tax Code and not to other activities such as school value studies.

**H.B. 3788 ★★★★★**

**Author: Holland**  
**Amends/Enacts: §5.041 Tax Code**  
**Status: Passed by both houses; signed by Governor**  
**Effective; January 1, 2022**

This bill makes it clear that the Comptroller can allow ARB members to attend their training courses remotely.

**S.B. 63 ★★★★★**

**Author: Nelson**  
**Amends/Enacts: §§5.03, 5.041, 6.035, 6.054, 6.41, 11.27, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, 41.46, and 41.67 Tax Code**  
**Status: Passed by both houses; signed by Governor**  
**Effective: September 1, 2021**

The Comptroller may deliver documents and notices electronically and may require an appraisal district or ARB to provide information electronically. This bill applies to the Comptroller's activities under the Property Tax Code and not to other activities such as school value studies.

In a county with 120,000 people or more, a member of an appraisal district's board of directors (other than the county TAC) may serve only five terms on the board. Terms served before 2022 do not count. In any county, someone who has engaged in the business of appraising property for use in property-tax proceedings may serve on the board of directors after a three-year cooling-off period. That three-year cooling-off period also applies to any employee of the particular appraisal district and to any tax consultant who works in that county.

The comptroller has the express authority to provide training to ARB members at a distance. A former member of the ARB in a county may not take a job with the appraisal district in that county until two years have passed since he/she left the ARB. If the board of directors or the judge with the authority to remove an ARB member learns of a potential grounds for removing a member, the directors or the judge will have to act within ninety days to either remove the member or to determine that the member should not be removed.

A notice-of-protest form will have to have one box that a property owner can check to assert a claim of erroneous value, unequal value or both. Strangely, the bill contemplates that a property owner might file a protest alleging that the appraised value of a property exceeds the property's appraised value, in other words, a claim that an appraised value exceeds itself. It is not clear what should happen if the property owner asserts that the appraised value of his/her property exceeds its *market* value.

An ARB will have to schedule a hearing on a protest to be held no later than ninety days after the ARB approves the appraisal records. The bill also includes a very confusing provision concerning the scheduling of §25.25 motions. "If a request for hearing is made on or after January 1 but before September 1, the appraisal review board shall schedule the hearing to be held as soon as practicable but not later than the 90th day after the date the board approves the appraisal records . . . . If a request for hearing is made on or after September 1 but before January 1 of the following tax year, the appraisal review board shall schedule the hearing to be held as soon as practicable but not later than the 90th day after the date the request for the hearing is made." But, sometimes, a motion is filed years after the ARB has approved the appraisal records. ARBs generally schedule hearings on motions without waiting for property owners to request those hearings.

Further, suppose that on October 1, 2021, a property owner files a motion related to the 2018 tax year. It is not clear whether the bill establishes any deadline for the ARB's hearing.

At a property owner's written request, an ARB in a county with 120,000 or more people will have to deliver an "electronic reminder" in addition to its regular notice of a hearing. The property can request a reminder by e-mail or by text. The electronic reminder should be sent between one and seven days before the hearing. An ARB's failure to deliver an electronic reminder, however, is not a grounds for a failure-to-deliver-notice protest under §41.411.

In a hearing involving an exemption or special appraisal, the appraisal district may not support its decision to deny the benefit with a reason that was not included in its notice to the property owner. This rule includes an exception for circumstances in which an appraisal district discovers an additional reason for denying a benefit after delivering its notice of denial to the property owner. The district can assert the new reason for denial if it gives notifies the owner at least fourteen days before the hearing.

This bill is also discussed under the headings, *Exemptions and Appraisals*.

**S.B. 334 ★★★★★**

**Author: Johnson**

**Amends/Enacts: §552.149 Government Code**

**Status: Passed by both houses; sent to Governor**

**Effective: June 14, 2021**

The Public Information Act includes some provisions that apply in counties with more than 50,000 people. They include a provision making sales information in an appraisal district's hands confidential if it comes from a private entity such as MLS. This bill makes those provisions applicable in every county regardless of size. The PIA also gives a protesting property owner the right to request "a reasonable number of sales." This bill extends that right to a property owner who is appealing an ARB order through binding arbitration.

**S.B. 916 ★★★★★**

**Author: Seliger**

**Amends/Enacts: §1151.109 Occupations Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

The TDLR's records concerning an RPA will include a link to the Comptroller's results for every MAP review completed while the RPA is serving as a chief appraiser. The records for a chief appraiser will also include a link to every to school value study used in the MAP review. If an appraisal district's directors are considering hiring an RPA as chief appraiser, they can request information about that person from the TDLR. The TDLR will inform them about the status of any compliance efforts of an appraisal district in response to a MAP review in which the RPA served as chief appraiser of that appraisal district.

**S.B. 1421 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §§25.25 and 41.413 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

Acting on the motion of the chief appraiser or a property owner, an ARB can change appraisal records or rolls for up to two past years to correct a property owner's error or omission in a rendition or other property report. This will not work if the owner failed to timely file the rendition or report penalty and was assessed a penalty. It will not work if the owner already went through the protest process and received an ARB order determining the protest or if the owner agreed to the appraisal that he seeks to challenge. An owner may not use this type of motion in addition to other motions to correct an appraisal roll. This bill is also discussed under the heading, *Appraisals*.

**S.B. 1919 ★★★★★****Author: Lucio****Amends/Enacts: §41.45 Tax Code****Status: Passed by both houses; signed by Governor****Effective: September 1, 2021**

This bill makes it clear that an ARB hearing may be conducted by videoconference if the property owner requests a videoconference or agrees to it. In a county with fewer than 100,000 people, an ARB will not have to offer videoconference hearings if it lacks the technological capability to conduct them. The rules for a videoconference hearing will be very similar to the rules for a telephone hearing. A property owner who wants one must request it in writing at least ten days before the hearing. In a videoconference hearing, a property owner may offer argument, but any evidence must come in the form of an affidavit.

## Appeals

**H.B. 988 ★★★★★****Author: Shine****Amends/Enacts: §§5.103, 5.104, 6.03, 6.052, 6.155, 11.252, 11.253, 21.021, 21.031, 25.02, 25.19, 31.11, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 41A.10, 42.015, 42.23 Tax Code****Status: Passed by both houses; signed by Governor****Effective: January 1, 2022 (provisions concerning ARB procedures, complaints, and limited binding arbitration became effective immediately on June 15, 2021)**

A protesting property owner can use a "limited binding arbitration" to raise certain specific procedural complaints about an ARB or an appraisal district. The owner will first have to provide a certified-mail notice to the ARB and the district within five business days after one of them fails to do something that it is required to do and give the ARB or district ten days to agree to fix the problem. If the ARB decides that a problem should be fixed, it can rescind an order and schedule a new hearing. If the offending party does not agree, the property owner may file for binding arbitration (using a comptroller's form) up until the thirty-first day after the owner sent the notice. An arbitration may involve more than one property or more than one hearing. The owner must post a deposit of \$550 (\$450 if the property involved is the owner's homestead and is appraised at \$500,000 or less). The property owner, the ARB, and the district will all be parties to the arbitration. The comptroller will appoint the arbitrator, who must be a lawyer.

If the arbitrator rules for the property owner, the arbitrator may order the ARB or district to do one or more of the following things:

- (1) rescind procedural rules that are not in compliance with the Model Hearing Procedures;

- (2) schedule a hearing on a protest;
- (3) deliver pre-hearing information such as the comptroller’s pamphlet and the ARB’s hearing procedures;
- (4) allow the property owner to offer evidence, examine or cross-examine witnesses or other parties, and present arguments;
- (5) set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time;
- (6) schedule hearings on multiple properties identified in the same notice of protest on the same day as required by Section 41.66(j); or
- (7) refrain from using or offering as evidence information requested by the property owner under Section 41.461 that was not delivered to the property owner at least 14 days before the hearing.

The arbitrator can also order an ARB to rescind an order that it has already issued and schedule a new hearing. If the arbitrator rules for the property owner, the district will pay the arbitrator, and the owner will get most of his/her deposit back. If the arbitrator rules for the district and the ARB, he/she will be paid from the owner’s deposit.

Curiously, the bill states that “the failure to comply with a procedural requirement . . . is not a ground for postponement of a hearing on a protest.” Does this mean that if an ARB discovers during a hearing that the district or the ARB has done something wrong, the ARB has to complete the hearing, issue an order, rescind the order, and hold another hearing?

Ordinarily, a property owner pursuing a regular appeal through binding arbitration must make a tax payment before the delinquency date. But the payment requirement will not apply if the property owner has legally deferred the taxes on the property.

If a lease requires the tenant to reimburse the landlord for taxes and if the landlord protests the appraisal of the property, the tenant can appeal the ARB order to court if the landlord does not.

Current law concerning discovery in an appeal gives an advantage to a property owner if the owner makes prompt efforts to settle the case. This bill prohibits a court from changing that rule.

If a property owner makes an overpayment of taxes after a change in an appraisal has been ordered by a court, the tax collector will refund the excess money without the property owner having to apply for the refund under §31.11 of the Tax Code.

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

**S.B. 1854 ★★★★★**

**Author: Powell**

**Amends/Enacts: §41A.10 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

This bill makes it clear that a property owner who is over sixty-five or disabled can appeal an ARB order through binding arbitration without having to pay taxes if the property involved is the owner’s homestead and if the owner has legally deferred payment of her homestead taxes.

## Assessment

### H.B. 1869 ★★★★★

**Author: Burrows**

**Amends/Enacts: §26.012 Tax Code**

**Status: Passed by both houses; sent to Governor**

**Effective: September 1, 2021**

The definition of *debt* for truth-in-taxation purposes is changed to a bond, warrant, etc. that satisfies any of nine criteria. They include: approval by voters in an election; self-supporting debt; loans under a state or federal financial assistance program; debt for designated infrastructure; refunding bonds; debt issued in response to an emergency; debt for renovating, improving, or equipping existing buildings; and debt for vehicles and equipment. The Tax Code no longer requires that a debt be payable solely from property taxes. This change applies to new debts but not debts that already exist.

### H.B. 1900 ★★★★★

**Author: Goldman**

**Amends/Enacts: §§26.0444 and 26.0501 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

This bill punishes cities with more than 250,000 people if they reduce the budgets of their police departments. A city that did so (a “defunding municipality”) would have its no-new-revenue m&o rate reduced by an amount calculated using the following formula:

$$\text{Reduction} = \frac{\text{Municipal Public Safety Expenditure Adjustment}}{\text{Current total value} - \text{New Property Value}}$$

“Municipal public safety expenditure adjustment” means the positive difference, if any, between: (A) the amount of money appropriated for public safety in the budget adopted by the city for the preceding fiscal year; and (B) the amount of money spent by the municipality for public safety during that period. A city would have to mention the adjustment in its truth-in-taxation notices.

A defunding municipality could not adopt a tax rate that exceeded the lower of its no-new-revenue rate and its voter-approval rate. For its first fiscal year beginning on or after September 1, 2021, a defunding municipality could adopt a tax rate that exceeded the least of its no-new-revenue rate or voter-approval tax rate for that tax year, the preceding tax year, or the second preceding tax year. A defunding municipality’s unused increment rate would be zero.

### H.B. 2429 ★★★★★

**Author: Meyer**

**Amends/Enacts: §26.063 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: May 15, 2021**

This bill concerns certain types of taxing units with de minimis tax rates that exceed their voter-approval tax rates. A notice of public hearing on a proposed tax rate would have to state the de

minimis rate and include some additional language explaining the effect of the de minimis rate. The notice would explain that the adoption of the proposed rate would not trigger an election because of the effect of the de minimis rate.

**H.B. 2723 ★★★★★**

**Author: Meyer**

**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 3, 2021**

The Department of Information Resources will establish a website, [Texas.gov/PropertyTaxes](https://Texas.gov/PropertyTaxes) which will help a property owner find tax information related to the owner's property and will include links to every appraisal district's property tax database. Every truth-in-taxation notice will include information about the comptroller's website. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Miscellaneous*.

**H.B. 3833 ★★★★★**

**Author: Phil King**

**Amends/Enacts: §§23.215, 23.55, 23.58, 23.76, 23.86, 23.96, and 23.9807 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 15, 2021**

A rollback tax on 1-d-1 land or timberland will not include interest. If recreational, park, or scenic land changes use or if it is no longer subject to a deed restriction, the rollback tax will be based on the tax savings for the *three* preceding years (not five years). There will be no interest charge. The same will be true for public access airport property and restricted-use timberland. This bill is also discussed under the heading, *Appraisals*.

**H.J.R. 125 ★★★★★**

**Author: Ellzey**

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

**Status: Passed by both houses subject to November election**

**Effective; January 1, 2022 if approved by voters**

This proposed amendment would provide constitutional authority for a rule that is already in §11.26 of the Code. If a homeowner receiving a school tax freeze on his homestead because he is disabled dies, his surviving spouse inherits the freeze provided that she is fifty-five or older. The proposed amendment would be retroactive to 2020.

**S.B. 23 ★★★★★**

**Author: Huffman**

**Amends/Enacts: Chapter 120 Local Government Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

This bill applies to a county with more than a million people. The county commissioners would have to hold an election before they can reduce or reallocate the county's law enforcement budget. If the commissioners do so without an election and the comptroller determines that they violated this law, the county may not adopt a tax rate that exceeds the no-new-revenue tax rate

until the earlier of: (1) the date the comptroller determines that the county has either reversed the funding reduction or restored the money to law enforcement; or (2) the date the reduction is approved in an election.

**S.B. 725 ★★★★★**

**Author: Schwertner**

**Amends/Enacts: §23.46 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

If part of a tract of 1-d agricultural land less than 200 feet wide is taken by condemnation, no rollback taxes will be assessed provided that the remainder of the tract continues to qualify. If any rollback taxes are due on 1-d land as the result of a condemnation, the taxes are the responsibility of the condemning entity.

**S.B. 1438 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §§11.43, 11.35, 26.04, 26.041, 26.042, 26.07, and 26.08 Tax Code; §§45.0032 and 48.202 Education Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107, and 49.108 Water Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 16, 2021**

Any taxing unit other than a school district or a special taxing unit with territory located in a declared disaster area may calculate its voter-approval tax rate in the manner applicable to a special taxing unit, i.e., it could multiply its no-new-revenue m&o rate by 1.08 instead of 1.035. (Let's call that the 1.08 option.) The 1.08 option, however, applies only if the disaster results in at least one property owner receiving a temporary disaster exemption. The taxing unit's governing body decides how the voter-approval tax rate will be calculated. The taxing unit will continue to have the 1.08 option from year to year until the third year after the disaster or the first year in which the taxing unit's total taxable value exceeds its total taxable value in the year of the disaster. Then in the next year (i.e., the first year in which the taxing unit no longer has the 1.08 option), the unit's voter-approval tax rate will be reduced by an "emergency revenue rate," calculated as follows:

$$EMERGENCY REVENUE RATE = \frac{(LAST YEAR'S ADOPTED TAX RATE - ADJUSTED VOTER APPROVAL TAX RATE) \times LAST YEAR'S TOTAL VALUE}{CURRENT TOTAL VALUE - NEW PROPERTY VALUE}$$

"Adjusted voter-approval tax rate" means the voter-approval tax rate a taxing unit would have calculated in the last year that it had the 1.08 option if, in each tax year that it had the option, the taxing unit adopted a tax rate equal to the greater of: (1) the tax rate actually adopted by the taxing unit for that tax year, if that tax rate was approved by the voters; or (2) the taxing unit's voter-approval tax rate for that tax year, calculated using 1.035 instead of 1.08

A taxing unit other than a school district will not have to hold an election in the year following a declared disaster (including a tornado or hurricane but not including a drought or pandemic) if the taxing unit is required to spend extra money responding to the disaster. Under the same circumstances, a school district will not have to hold an election if the governor requests federal disaster assistance for the area in which the school district was located. If any taxing unit adopts

a tax rate higher than its voter-approval rate without holding an election, the amount of the difference cannot be considered when the unit calculates its voter-approval rate in the next year.

A taxing unit that takes advantage of one or both of these options must specify the disaster that is the basis for its action. If a taxing unit cites one disaster one year and a different disaster the next year, it may not cite the first disaster in any subsequent year.

This bill is also discussed under the heading, *Exemptions*.

## Collections

**H.B. 533 ★★★★★**

**Author: Shine**

**Amends/Enacts: §33.25 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

This bill concerns the sale of personal property seized pursuant to a tax warrant. In any county, the notice of sale can be posted by the peace officer or the tax collector as specified in the tax warrant. A county's commissioners court can authorize the peace officer or collector to contract with an auctioneer for the sale of the seized property, and the auction can be conducted online.

**H.B. 3629 ★★★★★**

**Author: Bonnen**

**Amends/Enacts: §33.06 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

Under current law, a tax collector can act to collect deferred taxes on a homestead 181 days after the property's eligibility for deferral ends. Under this bill, the collector will have to deliver a notice of delinquency in order to trigger the beginning of the 180-day grace period.

**S.B. 742 ★★★★★**

**Author: Birdwell**

**Amends/Enacts: §§31.032, 31.033, and 33.08 Tax Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 7, 2021**

The Tax Code already has an installment-payment law for certain properties (generally homesteads and property of small businesses) that are in a disaster area and that have been damaged by the disaster. This bill expands the rule to include properties damaged as the result of an *emergency*. The bill also gives a taxing unit's governing body the option of allowing installment payments on small-business property this is in the disaster or emergency area but that is not damaged by the disaster or emergency. A taxing unit cannot allow installment payments on undamaged homesteads.

**S.B. 1764 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §31.06 Tax Code**

**Status: Passed by both houses; signed by Governor**  
**Effective: June 16, 2021**

A tax office can insist that certain delinquent taxes be paid in cash, with a certified or cashier's check, or with or with an electronic funds transfer (not by a check that might bounce or a credit card). The law applies to taxes on property seized under a tax warrant and to property subject to an order of sale from a court.

## **School Finance and Value Studies**

**H.B. 1133 ★★★★★**

**Author: Clardy**

**Amends/Enacts: §45.351 Education Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 4, 2021**

A county that still imposes a county equalization tax and that has a population of more than 40,000 but less than 55,000 can call an election and let voters decide whether to revoke the tax. The county's commissioners have the authority to call the election.

**S.B. 1245 ★★★★★**

**Author: Perry**

**Amends/Enacts: §403.3022 Government Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

In connection with his school value studies, the comptroller will conduct an annual farm and ranch survey. He will create an instructional guide explaining how a property owner should complete the survey. The comptroller will also conduct an annual informational session about the survey. The session may be online or in-person, but a recording will be available on the Comptroller's website. The guide and informational session will be available to the public, including, specifically, the members of an appraisal district's agricultural advisory board. The chief appraiser will give the board members information about the guide and the informational session.

## **Miscellaneous**

**H.B. 1082 ★★★★★**

**Author: Phil King**

**Amends/Enacts: §25.025 Tax Code; §552.117 Government Code**

**Status: Passed by both houses; signed by Governor**

**Effective: May 19, 2021**

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units expands to include any elected public officer.

**H.B. 2723 ★★★★★**

**Author: Meyer**

**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004**

**Education Code; §49.236 Water Code**

**Status: Passed by both houses; signed by Governor**

**Effective: June 3, 2021**

The Department of Information Resources will establish a website, [Texas.gov/PropertyTaxes](https://Texas.gov/PropertyTaxes), to help a property owner find the database related to the owner's property. It will include links to every appraisal district's property tax database. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Assessment*.

**S.B. 244 ★★★★★**

**Author: Bettencourt**

**Amends/Enacts: §551.103 Government Code**

**Status: Passed by both houses; signed by Governor**

**Effective: September 1, 2021**

This bill makes it clear that the board of directors of a reinvestment zone created for purposes of tax-increment financing is subject to the Open Meetings Act.

## Dead Bills

### Exemptions

**H.B. 125 ★**

**Author: Buckley**

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

**Status: Passed by House Appropriations Committee; pending in full House**

This bill would include among the municipalities qualified in a given tax year to receive state assistance to compensate for revenue lost because of tax relief for disabled veterans, municipalities with extraterritorial jurisdictions located within two miles of the boundary line of a U.S. military installation.

**H.B. 186**

**Author: Zwiener**

**Amends/Enacts: §11.325 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 17**

**Author: Zwiener**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would exempt the portion of the value of a property attributable to the installation of a rainwater harvesting or graywater system.

**H.B. 288**

**Author: Stephenson**

**Amends/Enacts: §§11.13, 11.26, 26.09, 151.0021, 151.0028, 151.0037, 151.0041, 151.0046, 151.0101, 151.801, 151.802, 151.3021, 151.3071, 151.3101, and 151.311 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 19**

**Author: Stephenson**

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

**Status: Pending in House Ways and Means Committee**

Homesteads would be completely exempt from school m&o taxes. Revenue lost to the exemption would be made up through an expansion of sales taxes.

**H.B. 349 ★★**

**Author: Craddick**

**Amends/Enacts: §11.18 Tax Code**

**Status: Passed by House; pending in Senate Finance Committee**

Section 11.18(d)(23) provides a charitable exemption to an organization in Fort Worth that serves homeless people. This bill would expand the exemption to include a property with a single campus in a city with between 100,000 and 150,000 people, at least part of which is in a county with fewer than 5,000 people. That bracket includes Midland.

**H.B. 457 ★★**

**Author: Shaheen**

**Amends/Enacts: §11.13 Tax Code**

**Status: Passed by House; pending in Senate Local Government Committee**

**H.J.R. 25 ★★**

**Author: Shaheen**

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

**Status: Passed by House; pending in Senate Local Government Committee**

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. 475**

**Author: Lopez**

**Amends/Enacts: §§11.133 and 11.431 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 29**

**Author: Lopez**

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

**Status: Pending in House Ways and Means Committee**

Current law provides a 100% homestead exemption 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. 649**

**Author: Raymond**

**Amends/Enacts: §11.18 Tax Code**

**Status: Pending in House Ways and Means Committee**

The general charitable exemption would expand to include a HUD-approved housing counseling agency that provides rental housing to low-income and moderate-income households at below-market rates. The exemption would apply to a property used to provide that housing. The bill would also change some references to “handicapped” people and refer to them instead as people “with disabilities.”

**H.B. 650**

**Author: Raymond**

**Amends/Enacts: §§11.13, 25.19, and 26.062 Tax Code; §44.004 Education Code; §§49.236 and 49.236, 49.23601, 49.23602, and 49.23603 Water Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 38**

**Author: Raymond**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill concern homestead exemptions for parents or guardians of disabled people 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. 987**

**Author: Shine**

**Amends/Enacts: §§11.145, 11.1455, and 11.43 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 53**

**Author: Shine**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would expand exemptions for business personal property. BPP worth less than \$5,000 would be exempt if it were appraised in a single account. But a property owner could receive only one such exemption. A BPP account with a value between \$5,000 and \$500,000 would receive a 20% exemption, but, again, a property owner could receive only one such exemption. The exemptions would require annual applications. It is not clear whether a property owner could claim only one exemption statewide or one exemption in a particular appraisal district.

**H.B. 994**

**Author: Shine**  
**Amends/Enacts: §§11.13 and 25.19 Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 55**  
**Author: Shine**  
**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 new kind of homestead exemption. It would apply to every taxing unit other than a school district. The exemption in a particular county would be a percentage of the average homestead value in that county. That percentage would be 5%, but the governing body of a taxing unit could decide on a higher percentage, anything up to 25%.

**H.B. 1022**  
**Author: Murphy**  
**Amends/Enacts: §11.211 Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 57**  
**Author: Murphy**  
**Amends/Enacts: Art. VIII, §2 Texas Constitution**  
**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would create an exemption for property leased to an open-enrollment charter school and used exclusively for the operation or administration of the school or for other educational purposes. The property would have to be reasonably necessary for those purposes. The property owner would have to pass the tax savings along to the school in the form of reduced rent. The owner would give the school an affidavit explaining the effects of the exemption. The school's leasehold interest would not be taxable.

**H.B. 1279**  
**Author: Kacal**  
**Amends/Enacts: §§11.13 and 26.10 Tax Code:**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 70**  
**Author: Kacal**  
**Amends/Enacts: Art. VIII, §1-b Tax Code**  
**Status: Pending in House Ways and Means Committee**

The governing body of a taxing unit could adopt a percentage homestead exemption for volunteer first responders. The exemption could be up to 5% of a property's appraised value.

**H.B. 1392**  
**Author: Middleton**  
**Amends/Enacts: §11.13 Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 76**

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

A taxing unit located completely or partly in Chambers County or Galveston County, could adopt a local-option percentage homestead exemption at any level up to 100%.

**H.B. 1393**  
**Author: Middleton**  
**Amends/Enacts: §11.13 Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 77**  
**Author: Middleton**  
**Amends/Enacts: Art. VIII, §1-b Texas Constitution**  
**Status: Pending in House Ways and Means Committee**

Any taxing unit could adopt a local-option percentage homestead exemption at any level up to 100%.

**H.B. 1420**  
**Author: Bucy**  
**Amends/Enacts: §§11.133 and 11.431 Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 79**  
**Author: Bucy**  
**Amends/Enacts: Art. VIII, §1-b Texas Constitution**  
**Status: Pending in House Ways and Means Committee**

The current 100% homestead exemption for the surviving spouse of a member of the armed services is killed in action would be expanded to include the surviving spouse of a member of the armed services “killed or fatally injured in an incident directly related to the member's military service while serving on active duty.”

**H.B. 1421**  
**Author: Cain**  
**Amends/Enacts: §§11.35 and 11.43 Tax Code**  
**Status: Pending in House Ways and Means Committee**

Under current law, if the governor declares a disaster after a taxing unit has adopted its tax rate, the unit is not bound to give temporary disaster exemptions to affected property owners. The taxing unit's governing body decides whether to give the exemptions. This bill could make the exemptions automatic. The taxing unit's governing body could not opt to not give the exemptions.

**H.B. 1556 ★**  
**Author: Murphy**  
**Amends/Enacts: §§313.007, 313.021, 313.024, 313.025, 313.027, 313.0376, 313.031, and 313.032 Tax Code; § 48.256 Education Code; §2303.507 Government Code**  
**Status: Passed by House Ways and Means Committee; pending in Full House**

A qualified investment under the Economic Development Act could include a building or a permanent, nonremovable component of a building that, as part of a discrete project that increases the value of the building or component, is renovated, expanded, modernized, or otherwise improved . . . and that houses tangible personal property.” A school district could give a value limitation to a property owner who renovated, expanded or otherwise improved an existing building. A property owner would pay a \$60,000 fee to a school district along with an application. \$10,000 of that would go to the comptroller if the district decided to consider the application. If the district decided not to consider the application, it would refund the \$10,000 to the owner. The Act would prescribe the contents of an application form but would give the comptroller some flexibility to add additional content. A property owner who received a value limitation would pay a yearly “stabilization payment” that would be a portion of the owner’s tax savings. The bill would also extend the life of the Economic Development Act by ten years.

**H.B. 1601**

**Author: Allison**

**Amends/Enacts: §11.13 Tax Code; §403.302 Government Code**

**Status: Pending in House Ways and Means Committee**

Under this proposed constitutional amendment and related bill, a taxing unit could designate a “high-need” area and offer homestead exemptions to peace officers living in that area. A taxing unit could give peace officers either a percentage homestead exemption or an exemption in a fixed dollar amount. There would be no cap on the percentage or the amount of an exemption that a taxing unit could adopt.

**H.B. 1881**

**Author: Middleton**

**Amends/Enacts: §11.211 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill would create an exemption for property leased to a “qualifying educational organization” and used exclusively for the operation or administration of the organization or for other educational functions. The property would have to be reasonably necessary for those purposes. The property owner would have to pass the tax savings along to the organization in the form of reduced rent. The owner would give the organization an affidavit explaining the effects of the exemption. The organization’s leasehold interest would not be taxable. A qualifying educational organization could be either an open-enrollment charter school or a public junior college.

**H.B. 1762**

**Author: Jarvis Johnson**

**Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004, 46.071, and 48.2541 Education Code; §403.302 Government Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 88**

**Author: Jarvis Johnson**

**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 a homestead if the owner were eighty years old or older and had lived in the same homestead for at least ten years.

If the homeowner died, his/her surviving spouse would inherit the exemption if the spouse were at least fifty-five.

**H.B. 1858**

**Author: Rodriguez**

**Amends/Enacts: §11.13 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 91**

**Author: Rodriguez**

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

**Status: Pending in House Ways and Means Committee**

Current law concerning percentage homestead exemptions includes a minimum exemption of \$5,000. This proposed constitutional amendment and related bill would allow a taxing unit's governing body to set a higher minimum. The minimum exemption amount could be as high as \$25,000. In the future, the legislature could allow a higher minimum exemption without the need for another constitutional amendment.

**H.B. 2014 ★★**

**Author: Lucio**

**Amends/Enacts: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code**

**Status: Passed by House; pending in Senate Local Government Committee**

The governing body of a taxing unit could extend the amount of time that goods in transit could stay there without losing their exemption. The taxing unit would have to be in a declared disaster area. The governing body could extend the exemption to goods in transit that stayed for as long as 270 days, but the extension would apply for only one tax year. This bill is also discussed under the headings: *Appraisals, Appraisal Districts and ARBs, Appeals, Assessment, and Collections.*

**H.B. 2100**

**Author: Meyer**

**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code**

**Status: Pending in House Ways and Means Committee**

An appraisal district would have to process an exemption application and make a decision within ninety days after receiving the application. If the district did not grant the exemption fully, its notice to the property owner would have to "fully explain each reason" for not granting the exemption fully. This bill is also discussed under the headings, *Appraisals, and Appraisal Districts and ARBs.*

**H.B. 2294**

**Author: Schofield**

**Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071 and 48.2541 Education Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 107**

**Author: Schofield**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would change the mandatory general homestead exemption for school taxes to the greater of \$25,000 or 13% of the appraised value of the homestead.

**H.B. 2372**

**Author: Slaton**

**Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code**

**Status: Pending in House State Affairs Committee**

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is also discussed under the heading, *Miscellaneous*.

**H.B. 2711 ★★**

**Author: Hinojosa**

**Amends/Enacts: §11.13 Tax Code**

**Status: Passed by House; pending in Senate Local Government Committee**

A homeowner would not lose her homestead exemption if she were away due to service outside of the United States as a foreign service officer employed by the State Department. She could keep the exemption indefinitely.

**H.B. 2832**

**Author: Patterson**

**Amends/Enacts: §§11.318, 11.42, 11.43, 11.431, 26.10, and 26.1125 Tax Code; §403.302 Government Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 119**

**Author: Patterson**

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

**Status: Pending in House Ways and Means Committee**

A disabled first responder would be entitled to a 100% exemption of her residence homestead. The first responder would have to have been injured in the line of duty and would have to qualify for lifetime income benefits under the Workers' Compensation Act. If the first responder died, her 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 he remarried.

**H.B. 3070**

**Author: Ellzey**

**Amends/Enacts: §11.22 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 124**

**Author: Ellzey**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would increase the amounts of the disabled veteran's exemption. The new amounts would be as follows:

- (1) \$20,000 for a veteran having a disability rating of at least 10% but less than 30%;
- (2) \$30,000 for a veteran having a disability rating of at least 30% but less than 50%;
- (3) \$40,000 for a veteran having a disability rating of at least 50% but less than 70%; or
- (4) \$48,000 for a veteran having a disability rating of at least 70%.

The \$48,000 exemption would also apply to: a veteran over sixty-five with a disability rating of at least 10%; a blind veteran; and a veteran who had lost the use of a limb. The exemption for the surviving spouse or minor children of a service member who died while on active duty would increase from \$5,000 to \$20,000.

**H.B. 3260**

**Author: Thierry**

**Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 129**

**Author: Thierry**

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

**Status: Pending in House Ways and Means Committee**

As an alternative to adopting a percentage homestead exemption, a taxing unit's governing body could adopt an exemption in a fixed dollar amount. The minimum amount for the exemption would be \$5,000, and the maximum amount would be \$100,000.

A taxing unit's tax bill would have to state the total dollar amount of certain homestead exemptions not available to all homeowners and disabled veterans' exemptions granted by the taxing unit in the past year and state how those exemptions affected the unit's tax rate for that year. This bill is also discussed under the headings, *Appraisals, Appraisal Districts and ARBs, Appeals, Assessment, Collections, and Miscellaneous.*

**H.B. 3359**

**Author: Rodriguez**

**Amends/Enacts: §§11.13, 25.23, and 26.012 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 136**

**Author: Rodriguez**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would allow a taxing unit other than a school district to adopt a homestead exemption in a fixed dollar amount. The amount could be anything up to 20% of the average market value of homesteads in the taxing unit. The minimum amount of the exemption would be \$5,000.

**H.B. 3509**

**Author: Meyer**

**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code**

**Status: Pending in House Ways and Means Committee**

An appraisal district would have to process an exemption application and make a decision within ninety days after receiving the application. If the district did not grant the exemption fully, its notice to the property owner would have to “fully explain each reason” for not granting the exemption fully. This bill is also discussed under the headings, *Appraisals*, and *Appraisal Districts and ARBs*.

**H.B. 3795 ★**

**Author: Button**

**Amends/Enacts: §11.27 Tax Code**

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

This bill would break the exemption for solar and wind-powered devices into two components. An owner of real property would receive an exemption for the amount of appraised value of real property that arises from the installation or construction on the property of a solar or wind-powered energy device. An owner of a device would receive an exemption for the appraised value of a solar or wind-powered energy device installed or constructed on real property regardless of whether the person owned the real property.

**H.B. 3811**

**Author: Lucio**

**Amends/Enacts: §§11.27 and 23.1241 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill would break the exemption for solar and wind-powered devices into two components: real property and devices. That part of the bill is virtually identical to H.B. 3795 discussed above. The bill is also discussed under the heading, *Appraisals*.

**H.B. 4033**

**Author: Howard**

**Amends/Enacts: §§11.431 and 11.439 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill concerns the extended period during which a disabled veteran can file an exemption application. A disabled veteran seeking a homestead exemption under §11.131 or §11.132 could file up to five years after the delinquency date. But surviving spouse would not have the benefit of that extended filing period. Apparently, anyone filing an application for a disabled veteran’s exemption under §11.22 could file up to five years after the delinquency date.

**H.B. 4060**

**Author: Meza**

**Amends/Enacts: §11.24 Tax Code**

**Status: Pending in House Ways and Means Committee**

The governing body of a taxing unit considering granting a historic-site exemption could not consider whether the property is owned by an individual, a corporation, or any other type of entity. The governing body could not favor individuals over corporations or vice versa.

**H.B. 4150**

**Author: Buckley**  
**Amends/Enacts: §140.011 Tax Code**  
**Status: Pending in House Appropriations Committee**

This is another bill that would affect the funds that the state provides to cities and counties disproportionately hurt by tax breaks for disabled veterans. The program would be expanded to include a city with extraterritorial jurisdiction within two miles of a military installation. The program would also include a county that was not the home of a military installation but that was adjacent to two counties with an installation. The adjacent county could not have 200,000 people or more. This would benefit a county like Lampasas that borders the two counties in which Fort Hood is located.

**H.B. 4253**  
**Author: Perez**  
**Amends/Enacts: §11.31 and 11.43 Tax Code**  
**Status: Pending in House Ways and Means Committee**

The TCEQ would periodically review pollution control exemptions. The agency would take a fresh look at its list of pre-approved property types to determine whether those types still qualified for the exemption. A similar review would happen every five years. Existing exemptions not on the pre-approved list would be reviewed between 2022 and 2026 with the oldest exemptions being reviewed first. Any exemption not on the pre-approved list would be reviewed every five years. The review of an exemption would require the property owner to file a new application with the TCEQ. If the agency approved the application, the owner would file a new application with the appraisal district. An appraisal district would have greater authority to cancel an existing exemption (even for a property on the pre-approved list) if the district determined that the property no longer qualified for the exemption.

**H.B. 4270**  
**Author: Rodriguez**  
**Amends/Enacts: §1.071 and 11.43 Tax Code**  
**Status: Pending in House Ways and Means Committee**

The application form for a homestead exemption would have to include information about a property owner's right to file a late application under §41.431. It would have a space for the owner to indicate the year(s) for which she was seeking the exemption. Another space would allow the owner to specify the address to which any tax refund should be sent. The appraisal district could not deny the application just because the owner's driver's license was expired. This bill is also discussed under the heading, *Collections*.

**H.B. 4348**  
**Author: Zwiener**  
**Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071 and 48.2541 Education Code**  
**Status: Pending in House Ways and Means Committee**

The general school-tax homestead exemption would rise from \$25,000 to \$50,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue.

**S.B. 266**

**Author: West**  
**Amends/Enacts: §§11.13, 25.23 Tax Code**  
**Status: Pending in Senate Local Government Committee**

**S.J.R. 18**  
**Author: West**  
**Amends/Enacts: Art. VIII, §1-b Texas Constitution**  
**Status: Pending in Senate Local Government Committee**

This proposed constitutional amendment and related bill would allow a county, acting through its commissioners court, to adopt a general homestead exemption in a fixed dollar amount, up to \$100,000.

**S.B. 300**  
**Author: Hinojosa**  
**Amends/Enacts: §11.134 Tax Code**  
**Status: Pending in Senate Finance Committee**

This bill concerns the homestead exemption for the surviving spouse of a first responder killed in the line of duty. The exemption would include the surviving spouse of: an ICE special agent; CBP agent; or an immigration enforcement agent or deportation officer of the DHS. A surviving spouse would lose the exemption if he/she remarried but living with a romantic partner would be fine.

**S.B. 330**  
**Author: Lucio**  
**Amends/Enacts: §11.18 Tax Code**  
**Status: Pending in Senate Finance Committee**

The general charitable exemption would be expanded to include an organization that provides a meeting place and support services for organizations that provide assistance to persons with substance use disorders and their families without regard to the beneficiaries' ability to pay.

**S.B. 524**  
**Author: Buckingham**  
**Amends/Enacts: §140.011 Tax Code**  
**Status: Pending in Senate Finance Committee**

This is another bill that would affect the funds that the state provides to cities and counties disproportionately hurt by tax breaks for disabled veterans, especially around Fort Hood. It is virtually identical to H.B. 4159 discussed above.

**S.B. 613**  
**Author: Zaffirini**  
**Amends/Enacts: §11.18 Tax Code**  
**Status: Pending in Senate Finance Committee**

The general charitable exemption would expand to include a HUD-approved housing counseling agency that provides rental housing to low-income and moderate-income households at below-market rates. This bill is virtually identical to H.B. 649 discussed above.

**S.B. 670**

**Author: Springer**  
**Amends/Enacts: §11.211 Tax Code**  
**Status: Pending in Senate Finance Committee**

**S.J.R. 38**  
**Author: Springer**  
**Amends/Enacts: Art. VIII, §2 Texas Constitution**  
**Status: Pending in Senate Finance Committee**

This proposed constitutional amendment and related bill would create an exemption for property leased to an open-enrollment charter school. They are virtually identical to H.B. 1022 and H.J.R. 57 discussed above.

**S.B. 671**  
**Author: Seliger**  
**Amends/Enacts: §11.18 Tax Code**  
**Status: Pending in Senate Finance Committee**

This bill concerning certain charitable organizations in Fort Worth and Midland is virtually identical to H.B. 349 discussed above.

**S.B. 734 ★★★**  
**Author: Paxton**  
**Amends/Enacts: §11.18 Tax Code**  
**Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House**

The general charitable exemption would expand to include an organization that provides “services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption.” The bill would also change some references to “handicapped” people and refer to them instead as people “with disabilities.”

**S.B. 829**  
**Author: Hall**  
**Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code**  
**Status: Pending in Senate Business and Commerce Committee**

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is virtually identical to H.B. 2372 discussed above. It is also discussed under the heading, *Miscellaneous*.

**S.B. 887**  
**Author: Eckhardt**  
**Amends/Enacts: §11.13 Tax Code**  
**Status: Pending in Senate Local Government Committee**

**S.J.R. 42**  
**Author: Eckhardt**  
**Amends/Enacts: Art. VIII, §1-b Texas Constitution**  
**Status: Pending in Senate Local Government Committee**

As an alternative to adopting a percentage homestead exemption, a taxing unit's governing body could adopt an exemption in a fixed dollar amount. The minimum amount for the exemption would be \$5,000, and there would be no maximum.

**S.B. 1029 ★★★**

**Author: Huffman**

**Amends/Enacts: §11.27 Tax Code**

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

This bill would break the exemption for solar and wind-powered devices into two components: real property and devices. It is virtually identical to H.B. 3795 discussed above.

**S.B. 1256**

**Author: Birdwell**

**Amends/Enacts: §312.0022 Tax Code**

**Status: Pending in Senate Natural Resources and Economic Development Committee**

Property with a solar or wind-powered energy device could not receive a tax abatement.

**S.B. 1422**

**Author: Bettencourt**

**Amends/Enacts: §11.251 Tax Code**

**Status: Pending in Senate Local Government Committee**

**S.J.R. 57**

**Author: Bettencourt**

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

**Status: Pending in Senate Local Government Committee**

Freeport goods could stay in Texas for up to 365 days without losing their exemption. A taxing unit could provide police and fire protection and other services related to the goods for a full year without collecting a penny in taxes.

**S.B. 1424**

**Author: Bettencourt**

**Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code**

**Status: Pending in Senate Local Government Committee**

A late application for a freeport exemption would have to be filed before the later of June 1. This bill is also discussed under the headings, *Appraisals, Appraisal Districts and ARBs, and Assessment.*

**S.B. 1711**

**Author: Springer**

**Amends/Enacts: §§11.13, 11.35, 23.1241, 23.1242, 151.0023, 151.0028, 151.0029, 151.00295, 151.00352, 151.00365, 151.00375, 151.00378, 151.0038, 151.00391, 151.00425, 151.0044, 151.00442, 151.0047, 151.006, 151.0101, 151.0108, 151.013, 151.1551, 151.313, 151.314, 151.315, 151.317, 151.3186, 151.319, 151.320, 151.335, 151.350, 151.401, 151.424, 151.425,**

151.428, 152.047, 162.014, 164.0001, 164.0002, 164.0003, 164.0004, 164.0005, 165.0001, 165.0002, 165.0003, 165.0004, 165.0005, 165.0006, 165.0007, 171.1012, 183.043, 313.021, 321.203, §42.2516 Education Code; §403.302 Government Code; §2301.008 Occupations Code; 501.0301, 502.257, and 502.258 Transportation Code  
Status: Filed

**S.J.R. 63**  
Author: Springer  
Amends/Enacts: Art. VIII, §§1-b Texas Constitution.  
Status: Filed

This proposed constitutional amendment and related bill would create a new school-tax homestead exemption equal to 150% of the median appraised value of all single-family residences in this state in the preceding year as determined by the comptroller. This bill is also discussed under the headings, *School Finance and Value Studies* and *Miscellaneous*.

**S.B. 1953**  
Author: Paxton  
Amends/Enacts: §1.071 and 11.43 Tax Code  
Status: Pending in Senate Local Government Committee

This bill concerning the application form for a homestead exemption is virtually identical to H.B. 4270 discussed above. This bill is also discussed under the heading, *Collections*.

**S.B. 1993**  
Author: Hughes  
Amends/Enacts: §§164.001, 164.021, 164.022, 164.023, 164.024, and 164.051  
Status: Filed

The state would impose a tax on any “tax preference” given to a wind or solar electric generator. That would include a tax abatement given by a local taxing unit. The state tax would equal 90% of the tax preference. This bill is also discussed under the heading, *Miscellaneous*.

## Appraisals

**H.B. 96**  
Author: Toth  
Amends/Enacts: §23.23 Tax Code  
Status: Pending in House Ways and Means Committee

**H.J.R. 8**  
Author: Toth  
Amends/Enacts: Art. VIII, §1 Texas Constitution  
Status: Pending in House Ways and Means Committee

This bill would freeze the appraised value of residence homesteads at the market value of the property in the first year that the owner qualified the property for the exemption, or if the owner acquired the property as a bona fide purchaser for value, the purchase price. This limitation would take effect on January 1 of the first tax year the property qualified for a homestead exemption. It

would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the person who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation.

**H.B. 299**

**Author: Vasut**

**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. 64**

**Author: Vasut**

**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 3.5% 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. 494**

**Author: White**

**Amends/Enacts: §25.21 Tax Code**

**Status: Pending in House Ways and Means Committee**

If an appraisal district discovered property omitted from a prior year's appraisal roll, it could pick up the omitted property, but the district would not be required to do so.

**H.B. 528**

**Author: White**

**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. 30**

**Author: White**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would place a 3.5% cap on year-to-year increases in the appraised values of commercial properties.

**H.B. 529**

**Author: White**

**Amends/Enacts: §23.23 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 31**

**Author: White**

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

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised values of residence homesteads would be reduced to 2.5% per year.

**H.B. 534**  
**Author: Shine**  
**Amends/Enacts: §23.013 Tax Code**  
**Status: Pending in House Ways and Means Committee**

When appraising a property using comparable sales, an appraisal district would have to “reduce the sales price of a comparable property by an amount equal to the amount of the commission that would typically be paid for the sale or purchase of such property.”

**H.B. 798**  
**Author: Larson**  
**Amends/Enacts: §23.01 Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 44**  
**Author: Larson**  
**Amends/Enacts: Art. VIII, §1 Texas Constitution**  
**Status: Pending in House Ways and Means Committee**

If a property owner disputed the appraised value of her property in one year and the value was lowered (by agreement, by the ARB or in an appeal), the appraisal district would be limited in its ability to reappraise the property in the next year. The next year’s value could not be more than 5% higher than the reduced value in the first year. Any year-to-year increase in value would have to be supported by clear and convincing evidence.

**H.B. 951**  
**Author: Raymond**  
**Amends/Enacts: §23.015 Tax Code**  
**Status: Pending in House Ways and Means Committee**

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

An appraisal district would exclude from a property’s value, “the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of the 2010 Americans with Disabilities Act.” The bill would presumably apply to features such as wheelchair ramps and handrails in restrooms.

**H.B. 952**  
**Author: Raymond**  
**Amends/Enacts: §23.51 Tax Code**  
**Status: Pending in House Ways and Means Committee**

An owner of open-space agricultural land could acquire adjacent land and convert it to agricultural use. The newly acquired land would qualify for agricultural appraisal right away without having to establish a history of agricultural use.

**H.B. 984**

**Author: White**

**Amends/Enacts: §25.21 Tax Code**

**Status: Pending in House Ways and Means Committee**

If an appraisal district discovered that property had been erroneously omitted from a prior year's appraisal roll, the district would not have to pick it up. Doing so would be optional for the district.

**H.B. 1053**

**Author: Cecil 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. 61**

**Author: Cecil 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. 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. 1101**

**Author: Beckley**

**Amends/Enacts: §12.0014 Property Code**

**Status: Pending in House Business and Industry Committee**

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. 1469**

**Author: Hefner**

**Amends/Enacts: §§23.54 and 25.25 Tax Code**

**Status: Pending in House Ways and Means Committee**

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, would 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.B. 1567**

**Author: Middleton**

**Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code**

**Status: Pending in House Ways and Means Committee**

Current law provides that a comparable sale may be considered even if it occurred more than twenty-four months before the relevant appraisal date if there are not enough sales within that twenty-four months. This bill would repeal that exception to the twenty-four-month rule. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *School Finance and Value Studies*.

**H.B. 1577 ★****Author: Davis****Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code****Status: Passed by House Ways and Means Committee; pending in full House****H.J.R. 81 ★****Author: Davis****Amends/Enacts: Art. VIII, §1-a-1 Texas Constitution****Status: Passed by House Ways and Means Committee; pending in full House**

This proposed constitutional amendment and related bill would apply only in five specified census tracts in Dallas and Harris Counties. The governing body of a city, county or school district could cap increases in the appraised values of homesteads and vacant lots. A cap could not extend beyond the 2037 tax year.

**H.B. 1798****Author: Shaheen****Amends/Enacts: §§1.12, 23.231, 26.0501, and 42.26 Tax Code; §44.004 Education Code; §403.302 Government Code****Status: Pending in House Ways and Means Committee****H.J.R. 90****Author: Shaheen****Amends/Enacts: Art. VIII, §1 Texas Constitution****Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would prohibit year-to-year increases in appraised values of real properties in a taxing unit affected by a disaster. If any part of a taxing unit were in a declared disaster area during one year, the appraisal district could not raise real property values in the next year. A value could be raised to reflect the added value of new improvements. This bill is also discussed under the heading, *Assessment*.

**H.B. 2014 ★★****Author: Lucio****Amends/Enacts: §§11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code****Status: Passed by House; pending in Senate Local Government Committee**

If an appraisal district changed an account number, it would have to notify the property owner as soon as practicable and again on the next notice of appraised value. A property owner could request that contiguous parcels of real property be combined into a single account. A property owner could request that a parcel be divided into two or more accounts. The owner's request would have to be accompanied by legal descriptions sufficient to allow the appraisal district to

comply and be filed before January 1 of the tax year. The district's refusal to comply could be the subject of a protest to the ARB. These rules would not apply to residential property, an improvement-only account, or a property with delinquent taxes.

With respect to property required to be rendered, an appraisal district could not send a corrected or amended notice of appraised value after June 1 unless the purpose of the notice were to include omitted property or correct a clerical error. A district would have to post a notice of appraised value for a property on its website as part of the online records for the property.

An owner of 1-d-1 land could ask the appraisal district to determine whether a change of use had occurred. The request would state how the owner was currently using the land. Upon receiving such a request, the district would have ninety days in which to issue a written determination. If the district determined that no change of use had occurred, it could not later determine that a change of use really had occurred on the basis of the use described in the district's written determination.

This bill is also discussed under the headings, *Exemptions, Appraisal District's and ARBs, Appeals, and Assessment*.

**H.B. 2100**

**Author: Meyer**

**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code**

**Status: Pending in House Ways and Means Committee**

An appraisal district would have to process an application for a special appraisal (i.e., an agricultural or timber appraisal, a recreational or park land appraisal, etc.) and make a decision within ninety days after receiving the application. If the district did not grant the special appraisal, its notice to the property owner would have to "fully explain each reason" for not granting the exemption fully. This bill is also discussed under the headings, *Exemptions and Appraisal Districts and ARBs*.

**H.B. 2245 ★**

**Author: Shine**

**Amends/Enacts: §25.02 Tax Code**

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

If an appraisal district changed an account number, it would have to notify the property on the next notice of appraised value.

**H.B. 2292**

**Author: Landgraf**

**Amends/Enacts: §23.175 Tax Code**

**Status: Pending in House Ways and Means Committee**

When appraising an oil or gas interest, an appraisal district would base the projected price for the product on the average price over the last two years. There would be no price adjustment factor.

**H.B. 2311**

**Author: Krause**

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

**Status:** Pending in House Ways and Means Committee

**H.J.R. 108**

**Author:** Krause

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

**Status:** Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the current cap on year-to-year increases in the appraised value of a homestead would be reduced from 10% to 5%. A new 10% cap would apply to single-family residences that were not homesteads. A residence would have to be owned by an individual or a trust in order to qualify.

**H.B. 2428 ★★★**

**Author:** Murr

**Amends/Enacts:** §23.51 Tax Code

**Status:** Passed by House; passed by Senate Local Government Committee; pending in full Senate

In calculating net to land of 1-d-1 land located in or adjacent to a wildlife or livestock disease or pest area, an appraisal district would have to take into consideration the effect of the disease or pest or the designation of the area.

**H.B. 2489**

**Author:** Cook

**Amends/Enacts:** §23.01 Tax Code

**Status:** Pending in House Ways and Means Committee

If the appraised value of a property owner's residence homestead were lowered as the result of a protest, an appeal, or an agreement with the appraisal district, the district could not place a higher value on the property in any of the next three years. The district *could* add the value of a new improvement. If the property ceased to be the owner's homestead, the district would be free to reappraise the property in the following year.

**H.B. 3193**

**Author:** Shine

**Amends/Enacts:** §41.413 Tax Code

**Status:** Pending in House Ways and Means Committee

Under certain circumstances, a lessee may file a protest concerning a leased property. The Tax Code requires the owner to send the lessee a copy of any notice of appraised value for the leased property. It also gives the lessee the right to request that the appraisal district send him the notice of appraised value. This bill would make it clear that those notice provisions apply to only a lessee of *real* property.

**H.B. 3260**

**Author:** Thierry

**Amends/Enacts:** §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code

**Status:** Pending in House Ways and Means Committee

A county's commissioners court could call an election on the question of requiring some buyers of real property to report sales prices. If the voters adopted the measure, a purchaser would have to report the sales price of his property to the appraisal district within ten days of recording his deed. A report would be available to the public. But the bill is full of exceptions, including an exception for a property that "may qualify as a residence homestead" and an exception for any property sold for less than \$250,000. An appraisal district could not "increase the market value of the real property described in the report solely on the basis of the information contained in the report." (An appraisal district has absolutely no control over market values.) Enforcement would be challenging. An appraisal district would have to sue a purchaser who failed to report a sales price. The purchaser would not face a fine or penalty, but he might have to pay the district's legal fees.

The bill would also require the comptroller to "establish standards for the development and calibration of adjustments to be used in determining the appraised value for industrial, petrochemical refining and processing, and utility properties and other unique properties."

This bill is also discussed under the headings, *Exemptions, Appraisal Districts and ARBs, Appeals, Assessment, Collections, and Miscellaneous.*

#### **H.B. 3317**

**Author: Metcalf**

**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. 131**

**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 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. The proposed amendment and bill are virtually identical to H.B. 878 and H.J.R. 47 discussed above.

#### **H.B. 3321**

**Author: Metcalf**

**Amends/Enacts: §23.23 Tax Code**

**Status: Pending in House Ways and Means Committee**

#### **H.J.R. 132**

**Author: Metcalf**

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

**Status: Pending in House Ways and Means Committee**

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. 3509**

**Author: Meyer**

**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code**

**Status: Pending in House Ways and Means Committee**

An appraisal district would have to process an application for a special appraisal (i.e., an agricultural or timber appraisal, a recreational or park land appraisal, etc.) and make a decision within ninety days after receiving the application. If the district did not grant the special appraisal, its notice to the property owner would have to “fully explain each reason” for not granting the exemption fully. This bill is also discussed under the headings, *Exemptions* and *Appraisal Districts and ARBs*.

**H.B. 3439 ★**

**Author: Deshotel**

**Amends/Enacts: §23.215 Tax Code**

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

This bill concerns the appraisal of nonexempt property used for low-income or moderate-income housing. The current law would be expanded to include property owned “for the purpose of” renting units to eligible tenants even if they are not actually rented. But a property would have to be subject to a land-use-restriction agreement under the Low Income Housing Tax Credit Program. When appraising a property under construction and not yet stabilized, the appraisal district would estimate the property’s gross income potential and operating expenses based on the property’s projected income and expenses for the first full year of operation as established in the underwriting report pertaining to the property prepared by the TDHCA. Those figures would be prorated based on how much of the total construction budget had been spent as of January 1. For a property that was under construction on January 1, the district would adjust the value to reflect the percentage of completion. For a property that was complete but not yet stabilized, the district would adjust the value to reflect the actual occupancy of the property on January 1. For years after the property was completed and stabilized, the district would appraise it using the income approach and taking into account the restrictions on the property as prescribed in §11.1825(q).

**H.B. 3694 ★**

**Author: Sheheen**

**Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code**

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

As amended, this bill would apply to only seven census tracts in Dallas County. It would cap the appraised value of a “rapidly appreciating residence homestead,” i.e., a homestead that: 1) was under continuous ownership during the years 2017 – 2024; and 2) had a 2024 market value that was at least 25% higher than its 2017 market value. The cap would be the lesser of “the market value of the property for the most recent tax year that the market value was determined by the appraisal office” or the sum of the 2017 appraised value and the market value of all new improvements to the property. The cap would continue from year to year until the property was no longer the homestead of the owner or the owner’s surviving spouse.

**H.B. 3811**

**Author: Lucio**

**Amends/Enacts: §§11.27 and 23.1241 Tax Code**

**Status: Pending in House Ways and Means Committee**

For purposes of special inventory taxes, the definition of a heavy equipment “dealer” would be expanded to include “a person who leases heavy equipment from another person. This bill is also discussed under the heading, *Exemptions*.

**H.B. 3910**

**Author: Romero**

**Amends/Enacts: §23.013 Tax Code**

**Status: Pending in House Ways and Means Committee**

When doing a market-approach appraisal, an appraisal district could not consider a sale if the purchaser was a governmental unit and the district determined that the purchase price exceeded the market value of the property.

**H.B. 3939**

**Author: Talarico**

**Amends/Enacts: §§22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, and 23.013 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill would require the disclosure of sales prices of commercial real property, defined as “real property that is held or used for the production of income.” Within ten days following the recording of a deed, either the buyer or the seller would have to report the sales price to the appraisal district using a form set out in the bill. If they failed to do so, the appraisal district could sue them, and the court could make them pay the district’s court costs and attorneys’ fees. A sales price disclosure report would be confidential. The bill also says that an appraisal district could not increase the value of the property solely on the basis of the information contained in the report.

**H.B. 4024**

**Author: Allison**

**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. 145**

**Author: Allison**

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

**Status: Pending in House Ways and Means Committee**

The appraised value of any real property could never be higher than the price that the owner paid for it. 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. The cap would be adjusted to reflect the value of a new improvement.

**H.B. 4046**

**Author: Collier**

**Amends/Enacts: §23.013 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 146**

**Author: Collier**

**Amends/Enacts: Art. VIII, §1 Texas Constitutional Amendment**

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill concern a homestead that is more than thirty years old and located in or a tax-increment-financing reinvestment zone. When appraising such a homestead, the appraisal district could “exclude from consideration the value of new or substantially remodeled residential properties that are located in the same neighborhood as the residence homestead being appraised and that would otherwise be considered in appraising the residence homestead.” Presumably, this means that the district could choose not to consider the new or remodeled properties as comparable sales.

**H.B. 4152**

**Author: Spiller**

**Amends/Enacts: §23.51 Tax Code**

**Status: Pending in House Ways and Means Committee**

Land would qualify as 1-d-1 land even without having a history of agricultural use if it were acquired by someone who owned a larger (or equal sized) tract of adjacent land that was already being appraised as 1-d-1 land. The acquired land would have to meet the requirements for current agricultural use.

**H.B. 4209**

**Author: Murr**

**Amends/Enacts: §23.51 Tax Code**

**Status: Pending in House Ways and Means Committee**

The net to land of 1-d-1 land would no longer include income from hunting or recreational leases.

**H.B. 4319**

**Author: Shine**

**Amends/Enacts: §§23.51 and 23.5215 Tax Code**

**Status: Pending in House Ways and Means Committee**

Land appraised as 1-d-1 land on the basis of beekeeping would have to have at least six colonies of bees and the colonies would have to be located there at least nine months a year. If the land were more than five acres in size, it would have to have at least one additional colony for each additional 2.5 acres. The bill incorporates definitions of “bee” and “colony” from the Agriculture Code.

**H.B. 4320**

**Author: Shine**

**Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code**

**Status: Pending in House Ways and Means Committee**

A property owner filing an application for 1-d-1 appraisal would have to file it before April 1. For good cause shown, the appraisal district could extend that deadline until June 1. The same would be true for timberland and restricted-use timberland.

If an appraisal district believed that 1-d-1 land might have changed hands during a year, the district, no later than February 1 of the following year, would send an application form and related information to the new owner.

An owner of 1-d-1 land could ask the appraisal district to determine whether a change of use had occurred. Upon receiving such a request, the district would have ninety days in which to issue a written determination. If the district determined that no change of use had occurred, it could not later determine that a change of use really had occurred on the basis of the use described in the district's written determination.

The bill also includes a provision concerning beekeeping that is virtually identical to H.B. 4319 discussed above.

This bill is also discussed under the heading, *Assessment*.

**H.B. 4411**

**Author: Tracy King**

**Amends/Enacts: §23.191 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill concerns a rural utility with a plant that is located in two or more counties and that provides service in two or more counties. At the property owner's request, an appraisal district would accept the owner's rendered value as the presumptive market value of the property. The presumptive market value of the property would be 20 percent of the rural utility's net book value of its taxable property. The owner would have to independently audited reports of the net book value. Either the appraisal district or the property owner could overcome the presumption of value with a preponderance of the evidence presented to somebody, somewhere, sometime.

**H.B. 4495**

**Author: Murphy**

**Amends/Enacts: Tax Code §§ 21.021(a) and (b), Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill concerns the allocation of the value of vessels used in interstate commerce. Tax Code §21.021 would now apply only to fleets of vessels and would calculate their allocable value as the sum of the fair market value of all the vessels in the fleet, divided by the ratio of the total fleet mileage in Texas in the previous tax year to the total fleet mileage everywhere in the same year.

**S.B. 361**

**Author: Miles**

**Amends/Enacts: §23.23 Tax Code**

**Status: Pending in Senate Finance Committee**

**S.J.R. 26**

**Author: Miles**

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

**Status: Pending in Senate Finance Committee**

The cap on year-to-year increases of the appraised value of a homestead would continue even if the homeowner died as long as an heir of that homeowner occupied the property as a homestead.

**S.B. 489**

**Author: Kolkhorst**

**Amends/Enacts: §23.23 Tax Code**

**Status: Pending in Senate Local Government Committee**

**S.J.R. 31**

**Author: Kolkhorst**

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

**Status: Pending in Senate Local Government Committee**

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.

**S.B. 1034**

**Author: Hughes**

**Amends/Enacts: §25.19 Tax Code**

**Status: Pending in Sente Local Government Committee**

With every notice of appraised value related to a homestead, an appraisal district would include a list of the single-family residential sales in the same neighborhood over the last three years. The list would state the average sales price per square foot and the appraised value per square foot of the homestead. It would invite the property owner to consider filing an unequal-appraisal protest. It would not have to include the addresses of the properties that had sold.

**S.B. 1096**

**Author: Creighton**

**Amends/Enacts: §23.23 Tax Code**

**Status: Pending in Sente Local Government Committee**

**S.J.R. 46**

**Author: Creighton**

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

**Status: Pending in Sente Local Government Committee**

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised value of a residence homesteads would be reduced to 3% per year a homestead appraised at \$1 million or less and 5% for a homestead appraised at more than \$1 million.

**S.B. 1424**

**Author: Bettencourt**

**Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code**

**Status: Pending in Senate Local Government Committee**

Renditions would have to be filed by April 1. A property owner could request an extension until May 1. An appraisal district would have to deliver its notices of appraised value for all types of property by April 15 or as soon thereafter as practicable. The chief appraiser would submit the appraisal records to the ARB by May 1. This bill is also discussed under the headings, *Exemptions, Appraisal Districts and ARBs, and Assessment.*

**S.B. 1644**

**Author: Creighton**

**Amends/Enacts: §§23.0101 and 23.012 Tax Code**

**Status: Filed**

An appraisal district could no longer use the income approach to appraise commercial properties.

**S.B. 1840**

**Author: Eckhardt**

**Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code**

**Status: Filed**

This bill concerning comparable sales is virtually identical to H.B. 1567 discussed above. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *School Finance and Value Studies*.

**S.B. 1994**

**Author: Springer**

**Amends/Enacts: §§23.51 and 23.5215 Tax Code**

**Status: Pending in Senate Finance Committee**

Land appraised as 1-d-1 land on the basis of beekeeping would have to have at least six colonies of bees and the colonies would have to be located there at least nine months a year. The bill is virtually identical to H.B. 4319 discussed above.

**S.B. 1985**

**Author: Springer**

**Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code**

**Status: Filed**

This bill concerning agricultural appraisals is virtually identical to H.B. 4320 discussed above. The bill is also discussed under the heading, *Assessment*.

## Appraisal Districts and ARBs

**H.B. 281**

**Author: Stephenson**

**Amends/Enacts: §§ 5.103, 6.41, 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**

Every ARB would consist of five elected members. Four members would be elected from the four commissioners' precinct and one member would be elected at large. The members would select the ARB's chairperson and secretary. The members could select auxiliary members to assist them. A member could be removed for failing to attend a comptroller's training class.

**H.B. 283**

**Author: Stephenson**

**Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0502, 6.41, 6.411, 22.28, 42.21 Tax 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 beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

**H.B. 986**

**Author: Shine**

**Amends/Enacts: §§6.052, 6.41, 6.412, and 6.425 Tax Code**

**Status: Pending in House Ways and Means Committee**

In a county with fewer than 120,000 people, an appraisal district's directors would have the option of having the local administrative judge appoint the ARB members. But the default rule would be having the directors make the appointments. In a more populous county, the default rule would be having the judge appoint the ARB members. But the appraisal district's directors could take that duty for themselves if every director (other than the County TAC) were a member of a taxing unit's governing body.

**H.B. 989**

**Author: Shine**

**Amends/Enacts: §25.25 Tax Code**

**Status: Pending in House Ways and Means Committee**

An ARB's authority to correct fractional over-appraisal errors would be expanded to include unequal-appraisal claims.

**H.B. 1099**

**Author: Beckley**

**Amends/Enacts: §23.01, 41.43, 42.26 and 42.29 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill would end unequal-appraisal claims based on comparing appraised values. All unequal-appraisal analyses would have to compare appraisal ratios. A party to a protest could compare the appraisal ratio of the subject property to the median level of appraisal of a reasonable number of comparable properties in the appraisal district. The comparability of properties would be based on the factors set out in §23.013 for market-approach appraisals, location, square footage, etc. The comparison would be based on the appraised values submitted to the ARB by the chief appraiser, not values that had been changed after submission. The comptroller would adopt rules governing adjustments to values of industrial properties, refineries, utility properties, and other unique properties. This bill is also discussed under the heading, *Appeals*.

**H.B. 1166**

**Author: Metcalf**

**Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 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 beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

**H.B. 1167**

**Author: Metcalf**

**Amends/Enacts:** §§ 5.103, 6.052, 6.41, 6.411, 6.412, 6.413, 6.414, 6.42, 6.425, 41.45, and 41.66 Tax Code; §172.024 Election Code

**Status:** Pending in House Ways and Means Committee

Every ARB would consist of five elected members. Four members would be elected from the four commissioners' precinct and one member would be elected at large. The members would select the ARB's chairperson and secretary. The members could select auxiliary members to assist them. A member could be removed for failing to attend a comptroller's training class. Members could not serve more than four consecutive terms.

**H.B. 1168**

**Author:** Metcalf

**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; §172.024 Election Code

**Status:** Pending in House Ways and Means Committee

An appraisal district's board of directors consist of: four members elected from the county's four commissioners' precincts; and one member elected at large; and the county TAC. Directors would serve two-year terms beginning on January 1 of odd-numbered years. Taxing units could not overturn actions of the district's board of directors.

**H.B. 1395**

**Author:** Middleton

**Amends/Enacts:** Tax Code sections too numerous to list

**Status;** Pending in House Ways and Means Committee

This bill would do away with appraisal districts and place appraisals under the authority of County TACs.

**H.B. 1469**

**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 ARB could correct riles for up to two past years. The successful property owner would pay 10% of his tax savings as a penalty. This bill is also discussed under the heading, *Appraisals*.

**H.B. 1567**

**Author:** Middleton

**Amends/Enacts:** §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code

**Status:** Pending in House Ways and Means Committee

An appraisal district would reappraise property only every two years. In an off year, before the chief appraiser submitted the appraisal records to the ARB, a property owner could request the reappraisal of his/her property, and the chief appraiser would have to honor that request. An appraisal district could add the value of new improvements, even if an off year. The district could

also reappraise a homestead that was no longer subject to a value cap. The comptroller would study values in appraisal districts only every two years.

The bill also states that, “The chief appraiser has the burden of supporting an increase in the appraised value of property from the preceding tax year.” Strangely, that provision does not appear in the context of ARB hearings or appeals.

This bill is also discussed under the headings, *Appraisals* and *School Finance and Value Studies*.

**H.B. 1628**

**Author: Raymond**

**Amends/Enacts: §25.25 Tax Code**

**Status: Pending in House Ways and Means Committee**

An ARB could change appraisal rolls for up to two past years to correct a property owner’s error or omission in a rendition or other property report.

**H.B. 1789**

**Author: Vasut**

**Amends/Enacts: §25.25 Tax Code**

**Status: Pending in House Ways and Means Committee**

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. 2014 ★★**

**Author: Lucio**

**Amends/Enacts: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code**

**Status: Passed by House; referred to Senate**

An ARB would assign a hearing to a single-member panel if the property owner requested the single-member panel. A request from the property owner would have to be in writing and be submitted to the ARB at least ten days before the hearing. A recommendation from a single-member panel, like a recommendation from a three-member panel would have to be approved at a meeting of the full ARB or it would not take effect.

When determining a protest of the determination of the appraised value of a property, the ARB would have to include in its order separate values for land and “any improvement to the land as allocated by the chief appraiser.”

At the request of a property owner or agent an appraisal district in a county with 120,000 or more people would have to e-mail copies of ARB orders to the requestor. The e-mail would have to be sent within twenty-one days after the ARB issued its order and would be addition to the regular delivery of the ARB orders.

This bill is also discussed under the headings, *Exemptions*, *Appraisals*, *Appeals*, *Assessment*, and *Collections*.

**H.B. 2100**

**Author: Meyer**

**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code**

**Status: Pending in House Ways and Means Committee**

Under current law, the owner of a homestead may request that the appraisal district deliver notices by e-mail. This bill would expand that right to any property owner and make it applicable to the ARB as well as the district. When the district received such a request, it would forward a copy to the ARB.

A member of an appraisal district's board of directors (other than the county TAC) could serve only three terms on the board. A former district appraiser or anyone else who had engaged in the business of appraising property for use in property-tax proceedings could serve on the board of directors after a three-year cooling-off period.

A former member of the ARB could not take a job with the appraisal district until two years had passed since he left the ARB. If the board of directors or the judge with the authority to remove an ARB member learned of a potential grounds for removing a member, the directors or the judge would have to act within ninety days to either remove the member or to determine that the member should not be removed.

A notice-of-protest form would have to have one box that a property owner could check to assert a claim of erroneous value, unequal value or both.

An ARB would have to schedule a hearing on a protest to be held within ninety days after the protest was filed. A hearing on a §25.25 motion would have to be scheduled within ninety days after the movant requested a hearing.

In a hearing involving an exemption or special appraisal, the appraisal district could not support its decision to deny the benefit with a reason that was not included in its notice to the property owner.

This bill is also discussed under the headings, *Exemptions and Appraisals*.

**H.B. 2212**

**Author: Muñoz**

**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: Pending in House Ways and Means Committee**

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. Taxing units would no longer have the power to veto a board's actions.

**H.B. 2488**

**Author: Goodwin**

**Amends/Enacts: §552.149 Government Code**

**Status: Pending in House Ways and Means Committee**

The Public Information Act includes some provisions that apply in counties with more than 50,000 people. This bill would repeal a provision that gives a protesting property owner the right to request all information that an appraisal district even *considers* using at an ARB hearing, even if the district decides not to use the information. The PIA also gives a protesting property owner the right to request “a reasonable number of sales.” This bill would extend that right to a property owner who was appealing an ARB order through binding arbitration.

**H.B. 2403 ★****Author: Krause****Amends/Enacts: §6.03 Tax Code****Status: Passed by House Ways and Means Committee; pending in full House**

This bill concerns the selection of an appraisal district’s directors in a county with 120,000 or more people. The governing body of a taxing unit entitled to cast at least five percent of the total votes for directors would have to determine its votes by a resolution adopted at its first or second meeting after the date the chief appraiser delivered the ballot to the governing body. The governing body would have to submit its vote to the chief appraiser by the third day following the date that its resolution was adopted.

**H.B. 2715****Author: Lucio****Amends/Enacts: §§ 26.17, 41.12, 41.47, and 42.21 Tax Code****Status: Pending in House Ways and Means Committee**

When an ARB approved a year’s appraisal records, it would issue a written certification stating that the requirements for approval had been satisfied. The appraisal district would post the certification on the district’s online property tax database. An ARB would no longer have to deliver copies of its orders by certified mail. It could deliver them by first class mail or deliver them electronically if the appraisal district and a property owner had an agreement to exchange information electronically. This bill is also discussed under the heading, *Appeals*.

**H.B. 2790****Author: Shaheen****Amends/Enacts: §6.412 Tax Code****Status: Pending in House Ways and Means Committee**

In a county with a million or more people, an ARB member could serve only one term.

**H.B. 2804****Author: Rogers****Amends/Enacts: §22.03 Tax Code****Status: Pending in House Ways and Means Committee**

Every January, an appraisal district would send a notice to the owner of a surface estate from which a mineral interest had been severed. The notice would tell the surface owner that she could file a report of decreased value. Along with that notice, the district would include a copy of the comptroller’s form for a report of decreased value.

**H.B. 2958**

**Author: Shine**

**Amends/Enacts: §5.102 Tax Code**

**Status: Pending in House Ways and Means Committee**

The comptroller would conduct a limited-scope MAP review of an appraisal district instead of a full review if the last review found the district to be in compliance with generally accepted appraisal standards, procedures, and methodology and if the comptroller did not make any recommendations for improvement. A limited-scope review would be restricted to a review of appraisal district operations. It would not be scored. A limited-scope review of a district could be conducted only once every four years.

**H.B. 2980**

**Author: Geren**

**Amends/Enacts: §§25.25 and 41.01 Tax Code**

**Status: Pending in House Ways and Means Committee**

Under this puzzling bill, an ARB could not determine that a property owner had forfeited the right to file a protest or to have the protest considered and determined. The same rule would apply to a property owner's motion for the correction of an appraisal roll. The bill could be read to contradict several well-established rules that are already in the Code, for example, the rule that an ARB cannot consider a protest that has been resolved by agreement and the rule that a property owner who fails to appear for a hearing is not entitled to a hearing or a determination of his protest.

**H.B. 3171**

**Author: Slaton**

**Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 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 four-year terms. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

**H.B. 3260**

**Author: Thierry**

**Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code**

**Status: Pending in House Ways and Means Committee**

This bill would bring some common sense to the handling of unequal-appraisal claims. Comparison of appraised values without regard to appraisal ratios would be allowed for only residence homesteads and properties appraised at \$250,000 or less. Other properties could only be evaluated using appraisal ratios. A determination about whether properties were comparable would have to take into account the factors listed in §23.013(d), location, square footage, age, condition, etc. This rule would apply before ARBs and courts. This bill is also discussed under the headings, *Exemptions, Appraisals, Appeals, Assessment, Collections, and Miscellaneous*.

**H.B. 3322 ★★**

**Author: Metcalf**

**Amends/Enacts: §§6.411, 6.413, 6.414, 6.44, 6.45, and 41.66 Tax Code; §172.024 Election Code**

**Status: Passed by House; pending in Senate Local Government Committee**

The ARBs in Fort Bend and Montgomery counties would consist of three members elected at large. The members would select the ARB's chairperson and secretary. The members could determine the number of auxiliary members necessary to assist them. The county commissioners would select the auxiliary members, but the regular members would make recommendation to the commissioners. A member could be removed for failing to attend a comptroller's training class.

**H.B. 3509**

**Author: Meyer**

**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code**

**Status: Pending in House Ways and Means Committee**

Under current law, the owner of a homestead may request that the appraisal district deliver notices by e-mail. This bill would expand that right to any property owner and make it applicable to the ARB as well as the district. When the district received such a request, it would forward a copy to the ARB.

A member of an appraisal district's board of directors (other than the county TAC) could serve only three terms on the board. A former district appraiser or anyone else who had engaged in the business of appraising property for use in property-tax proceedings could serve on the board of directors after a three-year cooling-off period.

A former member of the ARB could not take a job with the appraisal district until two years had passed since he left the ARB. If the board of directors or the judge with the authority to remove an ARB member learned of a potential grounds for removing a member, the directors or the judge would have to act within ninety days to either remove the member or to determine that the member should not be removed.

A notice-of-protest form would have to have one box that a property owner could check to assert a claim of erroneous value, unequal value or both.

An ARB would have to schedule a hearing on a protest to be held within ninety days after the protest was filed. A hearing on a §25.25 motion would have to be scheduled within ninety days after the movant requested a hearing.

In a hearing involving an exemption or special appraisal, the appraisal district could not support its decision to deny the benefit with a reason that was not included in its notice to the property owner.

This bill is also discussed under the headings, *Exemptions and Appraisals*.

**H.B. 3540**

**Author: Shine**

**Amends/Enacts: §207.0435 Labor Code**

**Status: Pending in House Business and Industry Committee**

This bill would make it clear that ARB members are not eligible for unemployment benefits.

**H.B. 3585**

**Author: Meyer**  
**Amends/Enacts: §1151.109 Occupations Code**  
**Status: Pending in House Ways and Means Committee**

If an appraisal district failed to follow a recommendation from the comptroller in the context of a MAP review, the chief appraiser would get a black mark in his permanent record at the TDLR. If an RPA were being considered for a job as a chief appraiser, any taxing unit in the county could ask the TDLR for information about that RPA. If he had black marks resulting from two or more MAP reviews, the TDLR would report that fact in response to the taxing unit's request.

**H.B. 3680**  
**Author: Shine**  
**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code**  
**Status: Pending in House Ways and Means Committee**

The comptroller would establish a website, [propertytaxes.texas.gov](http://propertytaxes.texas.gov), which would help a property owner find the database related to the owner's property. Every notice of appraised value would have to include information about the comptroller's website. The bill is virtually identical to H.B. 2723 discussed above. The bill is also discussed under the headings *Assessment* and *Miscellaneous*.

**H.B. 3890**  
**Author: Button**  
**Amends/Enacts: §41.13 Tax Code**  
**Status: Pending in House Ways and Means Committee**

An appraisal district would have to establish an online database containing information on every hearing conducted by the ARB. The entry for each hearing would have to include: the name of each ARB member participating; the date and time of the hearing; the account number, value, and category of the property; and the ARB's determination. The information would have to be entered into the database promptly after each hearing.

**H.B. 4179 ★★**  
**Author: Bonnen**  
**Amends/Enacts: §§41.445 and 41.45 Tax Code**  
**Status: Passed by House; pending in Senate Local Government Committee**

A notice of appraised value would include a statement about the availability and purpose of an informal conference between a property owner and the appraisal district. An appraisal district would schedule an informal conference with any protesting property owner who wanted one. That informal conference would be scheduled to occur at least six days before the hearing unless the owner agreed to have it on the hearing date. The property owner could refuse to participate in the conference, but the district could not. The property owner could ask the appraisal district to reschedule the conference if some good cause would prevent him from attending. The bill seems to contemplate in-person conferences because it requires the ARB to notify the owner of the location for the conference.

Under current law, an ARB can propose to a property owner that a hearing be conducted by telephone and schedule a telephone conference call if the owner agrees. This bill would remove that provision from the law.

**H.B. 4269 ★★**

**Author: Hull**

**Amends/Enacts: §41.45 Tax Code**

**Status: Passed by House; pending in Senate Local Government Committee**

This bill makes it clear that an ARB may hold hearings by videoconference. The ARB could hold a videoconference hearing if the property owner requested it or if the ARB proposed it and the owner agreed. Further, a property owner could offer evidence as well as argument in a telephone hearing or in a videoconference hearing.

**H.B. 4315 ★★**

**Author: Craddick**

**Amends/Enacts: §6.03 Tax Code.**

**Status: Passed by House; referred to Senate**

The Midland County TAC could no longer serve as either a voting or nonvoting member of the MCAD's board of directors as long as the county contracts out its assessment and collection functions.

**S.B. 134**

**Author: Johnson**

**Amends/Enacts: §§41.43 and 42.26 Tax Code**

**Status: Pending in Senate Local Government Committee**

This bill would make it clear that in the context of an unequal-appraisal protest based on comparing appraised values, the parties would have to use comparable properties in the same appraisal district. But if there were not a reasonable number of comparable properties in that district, the parties could use comparable properties in other parts of the state. This bill is also discussed under the hearing, *Appeals*.

**S.B. 1099**

**Author: Creighton**

**Amends/Enacts: §§6.411, 6.413, 6.414, 6.44, 6.45, and 41.66 Tax Code; §172.024 Election Code**

**Status: Pending in Senate Local Government Committee**

The ARBs in Fort Bend and Montgomery counties would consist of three members elected at large. This bill is virtually identical to H.B. 3322 discussed above.

**S.B. 1432**

**Author: Bettencourt**

**Amends/Enacts: §207.0435 Labor Code**

**Status: Pending in Senate Natural Resources and Economic Development Committee**

This bill would make it clear that ARB members are not eligible for unemployment benefits. It is virtually identical to H.B. 3540 discussed above.

**S.B. 1434**

**Author: Bettencourt**

**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code**

**Status: Pending in Senate Local Government Committee**

The comptroller would establish a website, [propertytaxes.texas.gov](http://propertytaxes.texas.gov), which would help a property owner find the database related to the owner's property. Every notice of appraised value would have to include information about the comptroller's website. The bill is virtually identical to H.B. 2723 and H.B. 3680 discussed above. The bill is also discussed under the headings *Assessment* and *Miscellaneous*.

**S.B. 1424**

**Author: Bettencourt**

**Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code**

**Status: Pending in Senate Local Government Committee**

The chief appraiser would submit the appraisal records to the ARB by May 1. The ARB would need to approve the records by July 5. The chief appraiser would certify appraisal rolls (or value estimates) to the taxing units by July 10. This bill is also discussed under the headings, *Exemptions*, *Appraisals*, and *Assessment*.

**S.B. 1435**

**Author: Bettencourt**

**Amends/Enacts: §5.102 Tax Code**

**Status: Pending in Senate Local Government Committee**

Under certain circumstances, the comptroller would conduct a limited-scope MAP review of an appraisal district instead of a full review. This bill is virtually identical to H.B. 2958 discussed above.

**S.B. 1586**

**Author: Birdwell**

**Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.037, 6.051, 6.06, 6.061, 6.063 and 6.10 Tax Code; § 52.092 Education Code; § 172.024 Election Code**

**Status: Pending in Senate Local Government Committee**

Under this bill, an appraisal district's board of directors would consist of five members appointed by the county's commissioners' court. One member would be appointed from each commissioner's precinct in the county, and one would be appointed at large. The taxing units that currently vote for directors would be able to nominate people. The number of people a taxing unit could nominate would be proportional to its tax levy. The commissioners would choose directors from among the nominees. The county TAC would still be a non-voting sixth member of the board. Taxing units could still veto actions of the board of directors but doing so would take two-thirds of the taxing units entitled make nominations.

**S.B. 1735**

**Author: Springer**

**Amends/Enacts: §6.412 Tax Code**

**Status: Pending in Senate Local Government Committee**

In a county with a million or more people, an ARB member could serve only one term. This bill is virtually identical to H.B. 2790 discussed above.

**S.B. 1840**

**Author: Eckhardt**

**Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code**

**Status: Filed**

This bill concerning the frequency of reappraisals is virtually identical to H.B. 1567 discussed above. This bill is also discussed under the headings, *Appraisals* and *School Finance and Value Studies*.

## Appeals

**H.B. 1099**

**Author: Beckley**

**Amends/Enacts: §§23.01, 41.43, 42.26 and 42.29 Tax Code**

**Status: Filed**

This bill would end unequal-appraisal claims based on comparing appraised values. All unequal-appraisal analyses would have to compare appraisal ratios. A party to an appeal could compare the appraisal ratio of the subject property to the median level of appraisal of a reasonable number of comparable properties in the appraisal district. The comparability of properties would be based on the factors set out in §23.013 for market-approach appraisals, location, square footage, etc. The comparison would be based on the appraised values submitted to the ARB by the chief appraiser, not values that had been changed after submission. A property owner would have to prove that the appraised value of its property was at least 10% higher than the median level of appraisal. If the appraisal district prevailed, it could recover attorney's fees up to \$15,000. The comptroller would adopt rules governing adjustments to values of industrial properties, refineries, utility properties, and other unique properties. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

**H.B. 1120**

**Author: Lucio**

**Amends/Enacts: §§41.81, 41.82, 41.83, and 41.84 Tax Code**

**Status: Pending in House Ways and Means Committee**

A property owner could sue an appraisal district, a chief appraiser, or an ARB with a claim that the defendant(s) had not followed a "procedural requirement" of the Tax Code, a Comptroller's rule, or an ARB rule. The property owner would first have to give the chief appraiser, district or ARB written notice of the procedure or rule not followed and allow ten days for that party to respond. The suit would have to be filed within a thirty-day period. No discovery would be allowed, and the trial court would have to hold a hearing on the earliest possible date. A successful owner or agent could recover attorney's fees, but a successful defendant could not. A trial court's decision could not be appealed.

**H.B. 2014 ★★**

**Author: Lucio**

**Amends/Enacts: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code**

**Status: Passed by House; referred to Senate**

If a lease required the tenant to reimburse the landlord for taxes and if the landlord protested the appraisal of the property, the tenant could appeal the ARB order to court if the landlord did not.

Current law concerning discovery in an appeal gives an advantage to a property owner if the owner makes prompt efforts to settle the case. This bill would prohibit a court from changing that rule.

This bill is also discussed under the headings: *Exemptions, Appraisals, Appraisal District's and ARBs, and Assessment.*

**H.B. 2413**

**Author: Shine**

**Amends/Enacts: §41.81 Tax Code**

**Status: Pending in House Ways and Means Committee**

A property owner could sue an appraisal district, a chief appraiser, or an ARB with a claim that the defendant(s) had not followed a "procedural requirement" of the Tax Code, a Comptroller's rule, or an ARB rule. The property owner would first have to give the chief appraiser, district or ARB written notice of the procedure or rule not followed and allow ten days for that party to respond. The suit would have to be filed within a thirty-day period. No discovery would be allowed, and the trial court would have to hold a hearing on the earliest possible date. A successful owner or agent could recover attorney's fees, but a successful defendant could not. A trial court's decision could not be appealed.

**H.B. 2715**

**Author: Lucio**

**Amends/Enacts: §§ 26.17, 41.12, 41.47, and 42.21 Tax Code**

**Status: Pending in House Ways and Means Committee**

When an ARB approved a year's appraisal records, it would issue a written certification stating that the requirements for approval had been satisfied. The appraisal district would post the certification on the district's online property tax database. An ARB would no longer have to deliver copies of its orders by certified mail. It could deliver them by first class mail or deliver them electronically if the appraisal district and a property owner had an agreement to exchange information electronically. A party's deadline for filing an appeal in court would be the sixtieth day after the later of: 1) the date the party received notice of the ARB's order; or 2) the date that the district posted the ARB's certification on the property tax database. This bill is also discussed under the heading, *Appraisal Districts and ARBs.*

**H.B. 3260**

**Author: Thierry**

**Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code**

**Status: Pending in House Ways and Means Committee**

This bill would bring some common sense to the handling of unequal-appraisal claims. Comparison of appraised values without regard to appraisal ratios would be allowed for only

residence homesteads and properties appraised at \$250,000 or less. Other properties could only be evaluated using appraisal ratios. A determination about whether properties were comparable would have to take into account the factors listed in §23.013(d), location, square footage, age, condition, etc. This rule would apply before ARBs and courts. This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Assessment, Collections, and Miscellaneous.*

**H.B. 3995**

**Author: Geren**

**Amends/Enacts: §42.29 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill would expand the attorneys' fees that a court might award to a property owner in an appeal. A court could award attorneys' fees to a property owner who prevailed on any grounds, not just a claim of erroneous value or excessive value. An award of attorneys' fees could not exceed the greater of \$25,000 or 50% of the owner's tax savings. It could not exceed the total amount of the owner's tax savings. But there would be no limit at all if the property were the owner's homestead and if the owner prevailed on a claim of erroneous value or unequal value.

**S.B. 134**

**Author: Johnson**

**Amends/Enacts: §§41.43 and 42.26 Tax Code**

**Status: Filed**

This bill would make it clear that in the context of an unequal-appraisal appeal based on comparing appraised values, the parties would have to use comparable properties in the same appraisal district. But if there were not a reasonable number of comparable properties in that district, the parties could use comparable properties in other parts of the state. This bill is also discussed under the hearing, *Appraisal Districts and ARBs.*

**S.B. 449**

**Author: Hancock**

**Amends/Enacts: §41.81 Tax Code**

**Status: Pending in Senate Local Government Committee**

A property owner could sue an appraisal district, a chief appraiser, or an ARB with a claim that the defendant(s) had not followed a "procedural requirement." This bill is virtually identical to H.B. 2413 discussed above.

## Assessment

**H.B. 3 ★★**

**Author: Burrows**

**Amends/Enacts: §§418A.103 Government Code**

**Status: Passed by House; pending in Senate State Affairs Committee**

This bill included several provisions apparently aimed at ensuring that the next pandemic is even deadlier than this one. One of those provisions says that if the presiding officer of the governing body of a taxing unit issued an order that required a private business to close, the taxing unit

could not adopt a tax rate higher than the lower of its no-new-revenue rate and its voter-approval rate. This limitation would take effect if the governor determined that the presiding officer had issued a forbidden order.

**H.B. 183**

**Author: Bernal**

**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. 16**

**Author: Bernal**

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

**Status: Pending in House Ways and Means Committee**

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. 381**

**Author: Pacheco**

**Amends/Enacts: §11.26, 11.261, 23.19, and 26.012 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 22**

**Author: Pacheco**

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

**Status Pending in House Ways and Means Committee**

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. In the case of an existing homestead, the ceiling for taxing units other than a school district would be based on 2021 taxes.

**H.B. 993**

**Author: Shine**

**Amends/Enacts: §11.261 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 54**

**Author: Shine**

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

**Status: Pending in House Ways and Means Committee**

A ceiling on the residence homestead taxes of property owners who are over sixty-five or disabled would be mandatory for all taxing units.

**H.B. 1061**

**Author: Bucy**

**Amends/Enacts: §§11.261, 23.19, and 26.012, Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 62**

**Author: Bucy**

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

**Status: Pending in House Ways and Means Committee**

Under current law, a county, a city, or a junior college district may apply a tax freeze to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would extend that authority to any taxing unit other than a school district.

**H.B. 1084**

**Author: Phil King**

**Amends/Enacts: §§23.55 and 23.76 Tax Code**

**Status: Pending in House Ways and Means Committee**

Agricultural land or timberland would not be subject to a rollback tax if the land were subject to a right-of-way when its use changed.

**H.B. 1095**

**Author: Howard**

**Amends/Enacts: §§11.26 Tax Code**

**Status: Pending in House Ways and Means Committee**

This complicated bill concerns school tax ceilings on the homesteads of people who are disabled or over sixty-five. Generally, it would adjust ceilings downward in response to year-to-year changes in a school district's maximum compressed m&o tax rate. The actual calculations are set out in the bill, and they involve as many as twelve steps.

**H.B. 1283**

**Author: Wilson**

**Amends/Enacts: §§11.261, 23.19, 26.012 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 71**

**Author: Wilson**

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

**Status: Pending in House Ways and Means Committee**

Current law allows a city, a county, or a junior college district to adopt a tax ceiling for the homesteads of people who are over sixty-five or disabled. This proposed constitutional amendment and related bill would expand that right to all taxing units other than school districts. The bill is virtually identical to H.B. 1061 discussed above.

**H.B. 1360 ★**

**Author: Landgraf**

**Amends/Enacts: §26.04 Tax Code**

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

A taxing unit would once again have to publish a newspaper notice featuring its no-new-revenue tax rate and its voter-approval tax rate.

**H.B. 1391**

**Author: Middleton**

**Amends/Enacts: §§26.06, 26.063, 26.07, 26.075, and 26.08 Tax Code; §49.236, 49.23601, 49.23602, and 49.23603 Water Code**

**Status: Pending in House Ways and Means Committee**

Anytime a taxing unit lost a tax rate election, the resulting rate would be the lower of the unit's no-new-revenue tax rate and its voter-approval tax rate.

**H.B. 1705**

**Author: Schofield**

**Amends/Enacts: §11.26, 11.261, 23.19, and 26.012 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 84**

**Author: Schofield**

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

**Status Pending in House Ways and Means Committee**

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. This proposed constitutional amendment and related bill are virtually identical to H.B. 381 and H.J.R. 22 discussed above.

**H.B. 1798**

**Author: Shaheen**

**Amends/Enacts: §§1.12, 23.231, 26.0501, and 42.26 Tax Code; §44.004 Education Code; §403.302 Government Code**

**Status: Pending in House Ways and Means Committee**

This bill would prohibit a tax rate increases in a taxing unit affected by a disaster. If any part of a taxing unit were in a declared disaster area during one year, the tax rate in the next year would be limited to the sum of the no-new-revenue m&o rate and the debt rate. This bill is also discussed under the heading, *Appraisals*.

**H.B. 2014 ★★**

**Author: Lucio**

**Amends/Enacts: §§11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code; §201.063 Labor Code**

**Status: Passed by House; referred to Senate**

1-d-1 land could change use without triggering a rollback tax if, after the change in use, the physical characteristics of the land remained consistent with the physical characteristics of the land during the time that it qualified for the special appraisal. This bill is also discussed under the headings: *Exemptions, Appraisal, Appraisal Districts and ARBs, and Appeals*.

**H.B. 2043 ★**

**Author: Leman**

**Amends/Enacts: §23.46 Tax Code**

**Status: Passed by House Land and Resource Management Committee; pending in full House**

If part of a tract of 1-d agricultural land less than 200 feet wide were taken by condemnation, no rollback taxes would be assessed as long as the remainder of the tract continued to qualify. If any rollback taxes were due on 1-d land as the result of a condemnation, the taxes would be the responsibility of the condemning entity.

**H.B. 2288**

**Author: White**

**Amends/Enacts: §§1.07, 23.20, 23.46, 23.47, 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: Pending in House Ways and Means Committee**

**H.J.R. 106**

**Author: White**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would end rollback taxes on agricultural land, both 1-d and 1-d-1 land.

**H.B. 2966**

**Author: Tinderholt**

**Amends/Enacts: §§26.012, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107 and 49.23603 Water Code**

**Status: Pending in House Ways and Means Committee**

This bill would eliminate de minimis tax rates.

It also includes a provision applicable to water districts in which voters may petition for an election to reduce an adopted tax rate. The petition would have to be signed by 3% of a district's registered voters. They would have ninety days after the adoption of a tax rate to submit the petition. The district's board would then have twenty days to determine the petition's validity. The election would have to be held on the next uniform election date that would allow time for compliance with applicable laws.

**H.B. 3260**

**Author: Thierry**

**Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code**

**Status: Pending in House Ways and Means Committee**

A taxing unit's tax bill would have to state the total dollar amount of certain homestead exemptions not available to all homeowners and disabled veterans' exemptions granted by the taxing unit in the past year and state how those exemptions affected the unit's tax rate for that year. This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, Collections, and Miscellaneous*.

**H.B. 3376 ★**

**Author: Meyer**

**Amends/Enacts:** §§26.04, 26.041, 26.042, 26.07, and 26.08 Tax Code; §§45.0032 and 48.202 Education Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107, and 49.108 Water Code

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

Any taxing unit with territory located in a declared disaster area could calculate its voter-approval tax rate in the manner applicable to a special taxing unit, i.e., it could multiply its no-new-revenue m&o rate by 1.08 instead of 1.035. But that rule would apply only if the disaster caused physical damage to any property in the unit (e.g., someone was so sick from COVID-19 that she let her upstairs bathtub overflow). The taxing unit's governing body would decide how the voter-approval tax rate would be calculated. The taxing unit could continue using 1.08 in its calculation from year to year until the third year after the disaster or the first year in which the taxing unit's total taxable value exceeded its total taxable value in the year of the disaster.

A taxing unit other than a school district would not have to hold an election in the year following a declared disaster (including a tornado or hurricane but not including a pandemic) if the taxing unit were required to spend extra money responding to the disaster. Under the same circumstances, a school district would not have to hold an election if the governor had requested federal disaster assistance for the area in which the school district was located. If any taxing unit adopted a tax rate higher than its voter-approval rate without holding an election, the amount of the difference could not be considered when the unit calculated its voter-approval rate in the next year.

**H.B. 3437 ★**

**Author:** Goldman

**Amends/Enacts:** §§11.261, 23.19, and 26.012 Tax Code

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

**H.J.R. 141 ★★**

**Author:** Goldman

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

**Status:** Passed by House; ending in Senate Local Government Committee

Under current law, a county, a city, or a junior college district may apply a tax freeze to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would extend that authority to any taxing unit other than a school district. An amendment would exclude conservation and reclamation districts with outstanding debt. The bill is virtually identical to H.B. 1006 and H.B. 1283 discussed above.

**H.B. 3482 ★★**

**Author:** Rose

**Amends/Enacts:** §26.0442 Tax Code

**Status:** Passed by House; pending in Senate Local Government Committee

This bill would apply to a county that adjusts its tax rate calculations for "indigent defense compensation expenditures." The amount of those expenditures would be determined by taking the amount spent in the year (July 1 through June 30) prior to the adoption of the tax rate and subtracting the state grants receive by the county during that year.

**H.B. 3680**

**Author:** Shine

**Amends/Enacts:** §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code  
**Status:** Pending in House Ways and Means Committee

The comptroller would establish a website, [propertytaxes.texas.gov](http://propertytaxes.texas.gov), which would help a property owner find the database related to the owner's property. Every truth-in-taxation notice would have to include information about the comptroller's website. This bill is virtually identical to H.B. 2723 discussed above. It is also discussed under the headings *Appraisal Districts and ARBs* and *Miscellaneous*.

**H.B. 3841**  
**Author:** Cole  
**Amends/Enacts:** §26.046 Tax Code  
**Status:** Pending in House Ways and Means Committee

A taxing unit needing to correct a deficiency in the first response capacity of its fire or police department could increase its voter-approval tax rate by the amount necessary to accomplish that result. The taxing unit would first have to get state approval for its plan to correct the deficiency. A plan to address a police-department deficiency would have to be approved by the Texas Commission on Law Enforcement. A plan to address a fire-department deficiency would have to be approved by the Texas Commission on Fire Protection.

**H.B. 3978**  
**Author:** Crockett  
**Amends/Enacts:** §31.039  
**Status:** Pending in House Ways and Means Committee

**H.J.R. 144**  
**Author:** Crockett  
**Amends/Enacts:** Art. VIII, §1-v Texas Constitution  
**Status:** Pending in House Ways and Means Committee

A property owner who installed a solar energy device on his real property would be entitled to tax credits to offset the cost of acquiring and installing the device. The credits would be spread over six years with the owner receiving a credit each year equal to one-sixth the cost of the device. Each year's credit would be applied to every taxing unit's taxes proportionally. For the first year, the property owner would file an application with the appraisal district, which would forward it to the TAC.

**H.B. 4142**  
**Author:** Sanford  
**Amends/Enacts:** §§256.052 and 256.053 Transportation Code  
**Status:** Pending in House Ways and Means Committee

This bill concerns the special tax that a county may levy for roads. County commissioners could adopt the tax for a defined area without an election if a majority of registered voters in the area signed a petition supporting it. Or, if the petition requested an election on the tax, the commissioners would be required to call the election. The commissioners could repeal a tax if they determined that it was no longer needed. The bill would also allow petitions to repeal the tax or to put the question to the voters.

**H.B. 4148**

**Author: Sanford**

**Amends/Enacts: §§1,07, 11.201, 23.20, 23.46, 23.47, 23.52, 23.524, 23.55, 23.551, 23.58, 23.73, 23.76, 23.86, 23.96, 23.9807, 31.01, 41.41, 41.44 Tax Code; §60.062 Agriculture Code; §21.0421 Property Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 149**

**Author: Sanford**

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

**Status: Pending in House Ways and Means Committee**

This bill would end rollback taxes on agricultural land, timberland and other types of specially appraised land. A constitutional amendment is required to repeal rollback taxes on 1-d land.

**H.B. 4170**

**Author: Middleton**

**Amends: §26.0444 Tax Code**

**Status: Pending in House Ways and Means Committee**

A taxing unit (other than its school district) might have to reduce its voter-approval tax rate in response to money it received from the federal government. If a taxing unit received more federal money in the most recent July-to-June year than it received in the previous year, it would reduce its voter-approval rate to offset the additional federal money.

**H.B. 4317**

**Author: Stephenson**

**Amends: Enacts: §11.26 Tax Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 155**

**Author: Stephenson**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would prescribe how an existing school-tax freeze would change in response to the school district adopting or changing a percentage homestead exemption. If the school district first adopted a percentage homestead exemption in 2022 or a later year the TAC would calculate how that exemption translated into tax dollars for a particular property and reduce the freeze on that property by the calculated amount. That would result in a new lower freeze going forward. If a school district increased, decreased, or repealed an existing percentage exemption, the TAC would do the same thing, calculate the dollar amount of the changed exemption and adjust the freeze accordingly.

**H.B. 4320**

**Author: Shine**

**Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code**

**Status: Pending in House Ways and Means Committee**

1-d-1 land could change use without triggering a rollback tax if, after the change in use, the physical characteristics of the land remained consistent with the physical characteristics of the

land during the time that it qualified for the special appraisal. This bill is also discussed under the heading, *Appraisal*.

**H.J.R. 157**

**Author: Gates**

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

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment concerns tax credits for small businesses damaged by disasters. It is virtually identical to S.J.R. 23 discussed below. But this joint resolution does not have a related bill filed in the House.

**S.B. 329**

**Author: Paxton**

**Amends/Enacts: §31.038 Tax Code**

**Status: Filed**

**S.J.R. 23**

**Author: Paxton**

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

**Status: Filed**

A small business shut down by the state or a local government in response to a disaster would be entitled to a tax credit. The credit would be in proportion to the time the business was closed. For example, if a business were closed for one-fifth of the year, it would receive a credit equal to one-fifth of that year's taxes. A small business would be defined as one with fewer than 100 employees. The property owner would file an application with the chief appraiser, who would forward it to the TAC(s) for the taxing units that taxed the small business's property.

**S.B. 638**

**Author: West**

**Amends/Enacts: §26.0442 Tax Code**

**Status: Pending in Senate Local Government Committee**

This bill would apply to a county that adjusts its tax rate calculations for "indigent defense compensation expenditures." The bill is virtually identical to H.B. 3482 discussed above.

**S.B. 1131**

**Author: Paxton**

**Amends/Enacts: §26.012 Tax Code**

**Status: Pending in Senate Local Government Committee**

Currently, "last year's levy," for purposes of rate calculations includes the portion of taxable value of property that is the subject of a court appeal that is not in dispute. This bill would change that to the total value of property subject to court appeals minus the average share of value lost in appeals over the past five years.

**S.B. 1412 ★★**

**Author: Paxton**

**Amends/Enacts: §§256.052 and 256.053 Transportation Code**

**Status: Passed by Senate; referred to House**

This bill concerns the special tax that a county may levy for roads. county commissioners could designate a portion of the county as a defined district. If a majority of registered voters in an area signed a petition, the commissioners would have to designate a defined district. The commissioners could call an election in a district on the adoption of the tax. They would have to call the election if a majority of residents signed a petition. If a tax were adopted, the commissioners could call an election on the question of repealing it. They would have to call the election of a majority of residents signed a petition. The commissioners could repeal the tax on their own if they determined that it was no longer needed.

**S.B. 1424**

**Author: Bettencourt**

**Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code**

**Status: Pending in Senate Local Government Committee**

A taxing unit's TAC would submit the appraisal roll and the anticipated collection rate to the unit's governing body by July 15. The TAC or another person designated to calculate the no-new-revenue rate and the voter-approval would submit those rates to the governing body by July 22. Also, by July 22, the chief appraiser would mail notices telling property owners how to use the district's database to estimate taxes. The person calculating the rates would post them on the Internet by July 27. If the governing body wanted to adopt a rate higher than the voter-approval rate, it would have to do so before August 1. The order calling the election would have to be issued by August 15.

The Election Code includes a provision allowing an election to be held on a date that is not a uniform election date in the event of an emergency. This bill would specify that that part of the Election Code could not be applied to a tax rate ratification election.

This bill is also discussed under the headings, *Exemptions, Appraisals, and Appraisal Districts and ARBs*.

**S.B. 1428 ★★**

**Author: Bettencourt**

**Amends/Enacts: §§26.07 and 26.08 Tax Code**

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

In the event of a disaster, current law may excuse a taxing unit from the requirement of an election if the unit needs extra money to respond to the disaster. Under this bill, that exception would not apply to a disaster caused by an epidemic.

**H.B.1429**

**Author: Bettencourt**

**Amends/Enacts: §26.063 Tax Code**

**Status: Pending in Senate Local Government Committee**

This bill concerns certain types of taxing units with de minimis tax rates that exceed their voter-approval tax rates. A notice of public hearing on a proposed tax rate would have to state the de minimis rate and include some additional language explaining the effect of the de minimis rate. The bill is virtually identical to H.B. 2429 discussed above.

**S.B. 1434**

**Author: Bettencourt**

**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code**

**Status: Filed**

The comptroller would establish a website, [propertytaxes.texas.gov](http://propertytaxes.texas.gov), which would help a property owner find the database related to the owner's property. Every truth-in-taxation notice would have to include information about the comptroller's website. This bill is virtually identical to H.B. 2723 and H.B. 3680 discussed above. It is also discussed under the headings *Appraisal Districts and ARBs* and *Miscellaneous*.

**S.B. 1850**

**Author: Powell**

**Amends/Enacts: §31.051 Tax Code**

**Status: Pending in Senate Finance Committee**

**S.J.R. 65**

**Author: Powell**

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

**Status: Pending in Senate Finance Committee**

This proposed constitutional amendment and related bill would give a teacher a credit against the school taxes on her homestead equal to the amount that she spent on school supplies for her students, but not more than \$100 per year.

**S.B. 1886 ★**

**Author: Campbell**

**Amends/Enacts: §33.03 Tax Code**

**Status: Passed by Senate Local Government Committee; pending in full Senate**

A TAC would note on the current and cumulative delinquent tax rolls that a property owner's delinquent homestead taxes were legally deferred.

**S.B. 1995**

**Author: Springer**

**Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code**

**Status: Pending in Senate Finance Committee**

This bill concerning 1-d-1 land and rollback taxes is virtually identical to H.B. 4320 discussed above. The bill is also discussed under the heading, *Appraisals*.

## Collections

**H.B. 469**

**Author: Jessica Gonzalez**

**Amends/Enacts: §33.065 Tax Code**

**Status: Pending in House Ways and Means Committee**

The Tax Code includes a little-used provision that allows a person to defer paying part of the taxes on his/her homestead if the appraised value of the homestead increases by more than 5% from one year to the next. This bill would reduce the interest rate that applies to the deferred taxes from 8% to 5%. It would also eliminate the use of the word *delinquent* in reference to deferred taxes.

**H.B. 535**

**Author: Shine**

**Amends/Enacts: §33.06 Tax Code**

**Status: Pending in House Ways and Means Committee**

The interest rate on deferred or abated homestead taxes would drop from 5% to the ten-year Constant Maturity Treasury Rate reported by the Federal Reserve as of January 1 of each year (1.88% for 2020).

**H.B. 746 ★★**

**Author: Bernal**

**Amends/Enacts: §§31.031, 31.033, and 33.08 Tax Code**

**Status: Passed by House; pending in Senate Local Government Committee**

The option of paying taxes in four installments would extend to any homestead owner in San Antonio.

**H.B. 990**

**Author: Shine**

**Amends/Enacts: §§31.031, 31.032, 31.035, 33.02, 33.06, and 33.065 Tax Code**

**Status: Pending in House Ways and Means Committee**

Delinquent taxes on a property owner's residence homestead would not incur ordinary penalties. Delinquent taxes on a homestead would still incur interest and would be subject to collection penalties under §§33.07 and 33.08.

**H.B. 991**

**Author: Shine**

**Amends/Enacts: §§31.01, 31.04, 31.05, 31.055, and 31.07 Tax Code; §343.107 Finance Code**

**Status: Pending in House Ways and Means Committee**

Early-payment discounts would be mandatory for taxes assessed on residence homesteads. A taxing unit would still have a choice about whether to offer early-payment discounts for taxes on other properties.

**H.B. 992**

**Author: Shine**

**Amends/Enacts: §31.031 Tax Code**

**Status: Pending in House Ways and Means Committee**

The right to pay taxes on a residence homestead in four installments would be extended to all homeowners. Currently that right benefits only homeowners who are over sixty-five or disabled and disabled veterans.

**H.B. 1797**

**Author: Allison**  
**Amends/Enacts: §31.039 Tax Code**  
**Status: Pending in House Ways and Means Committee**

**H.J.R. 89**  
**Author: Allison**  
**Amends/Enacts: Art. VIII, §1-t Texas Constitution**  
**Status: Pending in House Ways and Means Committee**

A business entity that donated money to a school district to help pay for a career and technical education program or course would receive a credit to apply against its school taxes. The entity would have to have its principal office in the school district. The entity would apply to the comptroller for approval of the credit. The amount of the credit would vary with the amount of the donation, but it could not be greater than \$5 million. In a given year, the credit would be: 50% of the first \$100,000 donated; 100% of the next \$200,000 donated; and 50% of any additional amount donated.

**H.B. 1828**  
**Author: Martinez-Fischer**  
**Amends/Enacts: §31.031 Tax Code**  
**Status: Pending in House Ways and Means Committee**

The right to pay taxes on a residence homestead in installments would be extended to all homeowners. A property owner paying taxes on a homestead (or a property receiving a disabled veteran's exemption) could pay in ten installments. The first payment would be made before February 1, and the remaining payments would be made before the first of each subsequent month until the taxes were all paid.

**H.J.R. 43**  
**Author: Wilson**  
**Amends/Enacts: Art. VIII, §§13 and 15 and Art. XVI, §50 Texas Constitution**  
**Status: Filed**

Under this proposed constitutional amendment, no homestead could be seized or sold for delinquent taxes. The amendment is not clear about whether a homestead property would be subject to a tax lien that might be foreclosed if the property ceased to be a homestead.

**H.B. 2014 ★★**  
**Author: Lucio**  
**Amends/Enacts: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code**  
**Status: Passed by House; pending in Senate Local Government Committee**

Under current law, a person entitled to a refund may direct a TAC to send the refund to an address different from the address on the appraisal roll. Under this bill, a TAC could require that such a request be notarized and could require the requestor to include a copy of his driver's license or state-issued identification card. If a property owner overpaid taxes after receiving a court-ordered correction of a tax roll, the refund would not be subject to §31.11. This bill is also discussed under the headings: *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, and Assessment.*

**H.B. 2342**

**Author:** Zwiener  
**Amends/Enacts:** §31.031 Tax Code  
**Status:** Pending in House Ways and Means Committee

The right to pay taxes on a residence homestead in four installments would be extended to all homeowners. This bill is virtually identical to H.B. 992 discussed above.

**H.B. 3243**  
**Author:** Shine  
**Amends/Enacts:** §31.06 Tax Code  
**Status:** Pending in House Ways and Means Committee

A tax office could insist that certain delinquent taxes be paid in cash, with a certified or cashier's check, or with or with an electronic funds transfer (not by a check that might bounce or a credit card). The law would apply to property seized under a tax warrant and to property subject to an order of sale from a court.

**H.B. 3260**  
**Author:** Thierry  
**Amends/Enacts:** §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code  
**Status:** Pending in House Ways and Means Committee

A taxing unit could not pay its lawyers more than 15% of the amount that they collected. That would mean that a taxing unit's collection penalty could not be greater than 15%. This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, Assessment, and Miscellaneous.*

**H.B. 3490**  
**Author:** Deshotel  
**Amends/Enacts:** §31.033 Tax Code  
**Status:** Pending in House Ways and Means Committee

This bill concerns small residential rental properties, those with fewer than five units. If a tenant defaulted on his rent as a result of the COVID 19 pandemic and could not be evicted, the owner would have the right to pay taxes in monthly installments. The first payment would be paid before the delinquency date and would be accompanied by the owner's affidavit setting out her right to pay in installments. She could choose to pay in either twelve or eighteen monthly installments and would not incur penalties or interest.

**H.B. 3824**  
**Author:** Muñoz  
**Amends/Enacts:** §33.01 Tax Code  
**Status:** Pending in House Ways and Means Committee

The standard penalty on delinquent taxes would rise by only two percentage points from its initial 6%. The penalty would reach its 8% maximum on April 1.

**H.B. 3945**  
**Author:** Herrero  
**Amends/Enacts:** 33.011 Tax Code

**Status: Pending in House Ways and Means Committee**

A taxing unit's governing body could waive penalties and interest on delinquent taxes if the property were in a disaster area declared by the governor.

**H.B. 4151**

**Author: Lopez**

**Amends/Enacts: §36.061 Tax Code**

**Status: Pending in House Ways and Means Committee**

Each year, a TAC would identify homesteads of people over sixty-five and disabled people with delinquent taxes on the current delinquent tax roll. Within twelve months after delivering the first §33.04 delinquency notice for one of those properties, the TAC would check on the account. If the taxes were still unpaid, the TAC would send another notice. Within eighteen months after delivering the first §33.04 delinquency notice, the TAC would attempt to contact the property owner in person or by telephone to find out why the taxes weren't paid and to tell the owner about the option of deferring the tax payment. If the owner needed help with a deferral affidavit, the TAC would help her or refer her to an "appropriate service agency."

**H.B. 4270**

**Author: Rodriguez**

**Amends/Enacts: §1.071 and 11.43 Tax Code**

**Status: Pending in House Ways and Means Committee**

This bill concerns a property owner who prepares a written request specifying that a tax refund be sent to a particular address. The owner could file the request with the appraisal district as an alternative to filing it with the TAC. The district would forward it to the TAC. The TAC could not insist that the request be notarized, but she could require the owner include a copy of his driver's license or other identification with the request. This bill is also discussed under the heading, *Exemptions*.

**H.B. 4429 ★★★**

**Author: Tracy King**

**Amends/Enacts: §34.01 Tax Code; §232.0315 Local Government Code**

**Status: Passed by House; passed by Senate Local Government Committee; pending in full Senate**

This confusing bill appears to be aimed at tax sales in certain counties near the Mexican border. It applies to properties presumed to be for residential use in subdivisions outside of cities. The notice of the tax sale would have to include a caveat warning potential buyers that the property was being sold as is and without any warranty. The notice would further state that a property without water or sewer service may not qualify for residential use.

**H.B. 4563 ★★**

**Author: Guillen**

**Amends/Enacts: 34.015 Tax Code**

**Status: Passed by House; pending in Senate Local Government Committee**

Someone interested in bidding on property at a tax sale can request a written statement from the county TAC stating whether that the person owes delinquent taxes. This bill would require the

TAC to post on the county's website a form that a potential bidder could use to request a written statement. Alternatively, the website could include a link to a form on the comptroller's website.

**S.B. 689**

**Author: Lucio**

**Amends/Enacts: §33.011 Tax Code**

**Status: Pending in Senate Local Government Committee**

A taxing unit's governing body could waive penalties and interest on a delinquent tax if at any time during the year for which the taxes were imposed the property was located in a disaster area declared by the governor.

**S.B. 1027**

**Author: West**

**Amends/Enacts: §§31.033 and 33.08 Tax Code**

**Status: Pending in Senate Local Government Committee**

A property owner could pay taxes on a residential property with up to three units in installments. A property owner could make installment payments on up to five properties (statewide?). The first installment would be due before February, and seven more installment payments would be due before the first of each subsequent month. If the owner missed a payment, it would incur penalties and interest, but those amounts could never exceed 15% of the tax.

**S.B. 1366**

**Author: Bettencourt**

**Amends/Enacts: §33.25 Tax Code**

**Status: Pending in Sente Local Government Committee**

Currently a special rule applies in Harris County with respect to the sale of personal property seized under a tax warrant. The sale does not have to be conducted by a peace officer. It can be conducted by the TAC if the warrant assigns that duty to her. This bill would extend that rule to every county.

**S.B. 1423**

**Author: Bettencourt**

**Amends/Enacts: §31.072 Tax Code**

**Status: Pending in Senate Local Government Committee**

Current law allows a tax collector to enter an agreement under which a property owner would prepay taxes into an escrow account maintained by the collector. This bill would make it mandatory for the collector to enter the escrow agreement at the property owner's request. Instead of making regular, monthly payments into the escrow the property could pay what she wanted when she wanted. The collector would estimate the owner's taxes and state what the owner's payments would be *if* she chose to make monthly payments.

**S.B. 1431**

**Author: Bettencourt**

**Amends/Enacts: §§6.23 and 6.27 Tax Code; §§11.1511, 45.231, and 45.232 Education Code**

**Status: Pending in Senate Local Government Committee**

This bill would coerce a school district into having its taxes assessed and collected by the County TAC. A school district that had employed its own TAC could continue to do so, but the board of trustees would have to find that employing a TAC was cheaper than using the county TAC. The board would have to reconsider the question every three years.

**S.B. 1446**

**Author: Gutierrez**

**Amends/Enacts: §§6.30 Tax Code**

**Status: Pending in Senate Local Government Committee**

A taxing unit could not pay its delinquent-tax lawyers more than 15% of the amount that they collected. That would mean that a taxing unit's collection penalty could not be greater than 15%.

**S.B. 1924**

**Author: Zaffirini**

**Amends/Enacts: §34.01 Tax Code; §232.0315 Local Government Code**

**Status: Pending in Senate Local Government Committee**

This bill concerning tax sales in border areas is virtually identical to H.B. 4429 discussed above.

**S.B. 1953**

**Author: Paxton**

**Amends/Enacts: §1.071 and 11.43 Tax Code**

**Status: Filed**

This bill concerns a property owner's written request that a tax refund be sent to a particular address. It is virtually identical to H.B. 4270 discussed above. This bill is also discussed under the heading, *Exemptions*.

## School Finance and Value Studies

**H.B. 59 ★**

**Author: Murr**

**Amends/Enacts: §§26.035 Tax Code**

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

This bill would end school m&o taxes beginning in 2024. Enrichment taxes would still be allowed with a maximum rate of 17¢. A "joint interim committee on the elimination of school district maintenance and operations ad valorem taxes" would study the anticipated effects of increasing and expanding sales taxes as a way of funding schools.

**H.B. 384**

**Author: Pacheco**

**Amends/Enacts: §403.302 Government Code**

**Status: Pending in House Ways and Means Committee**

This bill concerns a particular reinvestment zone in San Antonio.

**H.B. 958**

**Author: Oliverson**  
**Amends/Enacts: §403.109 Government Code**  
**Status: Pending in House Appropriations Committee**

The comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to 90 percent of the amount by which the amount of general revenue received in a state fiscal biennium exceeded 104 percent of the total amount of general revenue that was received during the preceding state fiscal biennium. The amount deposited could be used only school tax reduction.

**H.B. 1567**  
**Author: Middleton**  
**Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code**  
**Status: Pending in House Ways and Means Committee**

The comptroller would conduct a school value study only every two years. This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

**H.B. 1568 ★★**  
**Author: Middleton**  
**Amends/Enacts: §403.3011 Government Code**  
**Status: Passed by House; pending in Senate Local Government Committee**

The margin of error used by the comptroller in determining whether a school district's local values are acceptable would increase from 5% to 7.5%. Under current law, the comptroller will use local values even if a school district fails the value study if the district passed the two preceding value studies and if its local values are at least 90% of the values determined by the comptroller. This bill would ease that requirement to 85%.

**H.B. 1883**  
**Author: Meyer**  
**Amends/Enacts: §41.1531 Education Code**  
**Status: Pending in House Ways and Means Committee**

A wealthy school district would be entitled to retain m&o tax revenue sufficient to pay the district's average m&o costs per student in average daily attendance. The district's average m&o cost per student would be determined by the TEA based on the preceding three school years and would be adjusted for inflation.

**H.B. 2074**  
**Author: Shaheen**  
**Amends/Enacts: §48.255 Education Code; §403.109 Government Code**  
**Status: Pending in House Appropriations Committee**

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a tier 1 m&o tax for that school year or any subsequent school year.

The comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in a fiscal biennium exceeds 104 percent of the total amount of general revenue that was received during the preceding fiscal biennium. That money could only go toward reducing the compression percentage.

**H.B. 2944**

**Author: Krause**

**Amends/Enacts: §403.303 Government Code**

**Status: Pending in House Public Education Committee**

When doing a value study, the comptroller would consider a sale only if it occurred in the preceding tax year. The margin of error would have a range, the upper limit of which would be 105% of the state value and the lower limit of which would be 90% of the state value. Current law requires the comptroller to ensure that different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study, but the bill would repeal that requirement.

**H.B. 2959**

**Author: Shine**

**Amends/Enacts: §403.303 Government Code**

**Status: Pending in House Public Education Committee**

This bill concerns a school district's appeal of an order determining the district's value-study protest. A property owner subject to the determination of the protest could, with the written approval of the protesting school district, join the school district as a party to the appeal. The court would review the district's protest de novo. It could order specific changes to the value study instead of just referring the matter back to the comptroller. The burden of proof would be by a preponderance of the evidence, a less onerous burden for the district than the substantial-evidence burden that is in the law now.

**H.J.R. 154**

**Author: Burns**

**Amends/Enacts: Art. VII, §3 Texas Constitution**

**Status: Pending in House Ways and Means Committee**

If the legislature ever decreed a zero rate for school Tier-1 m&o taxes or simply abolished school m&o taxes, this proposed constitutional amendment would prohibit a school district from ever assessing those taxes again.

**S.B. 998 ★**

**Author: Hughes**

**Amends/Enacts: §45.351 Education Code**

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

This bill would apply to a county with more than 40,000 but less than 55,000 people that adopted a county equalization tax in the 1990's. The county commissioners could call an election on the question of revoking that tax.

**S.B. 1436 ★★★**

**Author: Bettencourt**

**Amends/Enacts: §403.303 Government Code**

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

This bill concerns a school district's appeal of an order determining the district's value-study protest. It is virtually identical to H.B. 2959 discussed above.

**S.B. 1711**

**Author: Springer**

**Amends/Enacts: §§11.13, 11.35, 23.1241, 23.1242, 151.0023, 151.0028, 151.0029, 151.00295, 151.00352, 151.00365, 151.00375, 151.00378, 151.0038, 151.00391, 151.00425, 151.0044, 151.00442, 151.0047, 151.006, 151.0101, 151.0108, 151.013, 151.1551, 151.313, 151.314, 151.315, 151.317, 151.3186, 151.319, 151.320, 151.335, 151.350, 151.401, 151.424, 151.425, 151.428, 152.047, 162.014, 164.0001, 164.0002, 164.0003, 164.0004, 164.0005, 165.0001, 165.0002, 165.0003, 165.0004, 165.0005, 165.0006, 165.0007, 171.1012, 183.043, 313.021, 321.203, §42.2516 Education Code; §403.302 Government Code; §2301.008 Occupations Code; 501.0301, 502.257, and 502.258 Transportation Code**

**Status: Pending in Senate Finance Committee**

A school district's compression percentage would depend on its 2020 m&o tax rate. If the 2020 rate were \$1 or more, the compression percentage would be 60%. If the rate were between 90¢ and \$1, the TEA would determine a percentage that would compress the district's m&o rate to 90¢. If the rate were 90¢ or less, the compression percentage would be 66.67%. Alternatively, the legislature could establish a different compression percentage for a school year by appropriation. This bill is also discussed under the headings, *Exemptions*, and *Miscellaneous*.

**S.B. 1840**

**Author: Eckhardt**

**Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code**

**Status: Pending in Senate Finance Committee**

The comptroller would conduct a school value study only every two years. This bill is virtually identical to H.B. 1567 discussed above. This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

**S.B. 1841**

**Author: Eckhardt**

**Amends/Enacts: §403.3011 Government Code**

**Status: Pending in Senate Finance Committee**

This bill reducing the strictness of school-district value studies is virtually identical to H.B. 1568 discussed above.

**S.B. 1943**

**Author: Gutierrez**

**Amends/Enacts: §46.009 Education Code**

**Status: Pending in Senate Education Committee**

A school district would need to reduce its debt tax rate to offset funds that it received as a school facilities allotment.

## Miscellaneous

### H.B. 203

**Author:** Bernal

**Amends/Enacts:**

**Status:** Pending in House Ways and Means Committee

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

### H.B. 467

**Author:** Jessica Gonzales

**Amends/Enacts:** §§311.001, 311.006, and 311.016 Tax Code

**Status:** Pending in House Urban Affairs Committee

This bill concerns a particular reinvestment zone (for purposes of tax increment financing) in Dallas.

### H.B. 778

**Author:** Lozano

**Amends/Enacts:** §313.007 Tax Code

**Status:** Pending in House Ways and Means Committee

The life of the Economic Development Act would be extended by ten years, until the end of 2032.

### H.B. 1335

**Author:** Dutton

**Amends/Enacts:** §§320A.001, 320A.051, 320A.052, 320A.052, 320A.053, 320A.054, 320A.055, 320A.056, 320A.057, 320A.058, 320A.101, 320A.102, 320A.103, 320A.104, 320A.151, 320A.152, 320A.153, 320A.154, and 320A.201 Government Code

**Status:** Pending in House Ways and Means Committee

### H.J.R. 74

**Author:** Dutton

**Amends/Enacts:** Art. VIII, §27 Texas Constitution

**Status:** Filed

This proposed constitutional amendment and related bill would create a Select Commission on Periodic Tax Preference Review. The Commission would consist of the comptroller and ten legislators. In six-year cycles, the Commission would review every exemption, special appraisal and other tax benefit. It would issue a report in advance of each legislative session analyzing the tax benefits studied since the last report. If a tax benefit were not reauthorized by the legislature, it would expire two years after it appeared in a Commission report.

### H.B. 1502

**Author:** Deshotel

**Amends/Enacts:** §313.007 Tax Code

**Status:** Pending in House Ways and Means Committee

The life of the Economic Development Act would be extended by ten years, until the end of 2032.

**H.B. 2084**

**Author: Cason**

**Amends/Enacts: §313.024 Tax Code**

**Status: Pending in House Ways and Means Committee**

Property used for the generation of renewable energy could no longer qualify for a school-tax value limitation under the Economic Development Act.

**H.B. 2372**

**Author: Slaton**

**Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code**

**Status: Pending in House State Affairs Committee**

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is also discussed under the heading, *Exemptions*.

**H.B. 2971**

**Author: Cason**

**Amends/Enacts: §§23.03, 26.012, 151.359, 151.3595, 171.601, 312.0025, 312.403, and Chapter 313 Tax Code; §§48.254, 48.2551 and 48.256 Education Code; §2303.507**

**Government Code**

**Status: Pending in House Ways and Means Committee**

This bill would repeal the Economic Development Act.

**H.B. 3040**

**Author: Morrison**

**Amends/Enacts: §§313.007 and 313.024 Tax Code**

**Status: Pending in House Ways and Means Committee**

The life of the Economic Development Act would be extended by ten years, until the end of 2032. More types of properties would be eligible for school-tax value limitations, including: an aquifer storage and recovery project; a seawater desalinization project; a treatment project for fluid oil and gas waste; and an interregional water supply project.

**H.B. 3230**

**Author: Moody**

**Amends/Enacts: §313.007 and 313.024 Tax Code**

**Status: Pending in House Ways and Means Committee**

The life of the Economic Development Act would be extended by twelve years, until the end of 2034. More types of properties would be eligible for school-tax value limitations, including an administrative office and a distribution warehouse.

**H.B. 3260**

**Author: Thierry**

**Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code**

**Status: Pending in House Ways and Means Committee**

A taxing unit would not have to raise its tax rate to pay for an unfunded mandate from the state. This rule would not apply to mandates imposed to comply with the Texas Constitution, federal law or a court order or to mandates approved in a statewide election. It would not apply to a mandate with a statewide cost of less than \$1 million per year. This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, Assessment, and Collections.*

**H.B. 3328**

**Author: Bernal**

**Amends/Enacts: §§320A.001, 320A.051, 320A.052, 320A.052, 320A.053, 320A.054, 320A.055, 320A.056, 320A.057, 320A.058, 320A.101, 320A.102, 320A.103, 320A.104, 320A.151, 320A.152, 320A.153, 320A.154, and 320A.201 Government Code**

**Status: Pending in House Ways and Means Committee**

**H.J.R. 134**

**Author: Bernal**

**Amends/Enacts: Art. VIII, §27 Texas Constitution**

**Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would create a Select Commission on Periodic Tax Preference Review. The Commission would consist of the comptroller and ten legislators. In six-year cycles, the Commission would review every exemption, special appraisal and other tax benefit. It would issue a report in advance of each legislative session analyzing the tax benefits studied since the last report. If a tax benefit were not reauthorized by the legislature, it would expire two years after it appeared in a Commission report.

**H.B. 3680**

**Author: Shine**

**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code**

**Status: Pending in House Ways and Means Committee**

The comptroller would establish a website, [propertytaxes.texas.gov](http://propertytaxes.texas.gov), which would help a property owner find the database related to the owner's property. It is virtually identical to H.B. 2723 discussed above. This bill is also discussed under the headings *Appraisal Districts and ARBs and Assessment.*

**H.B. 3770**

**Author: White**

**Amends/Enacts: N/A**

**Status: Pending in House Ways and Means Committee**

This bill would end property taxes and replace them with value added taxes.

**H.B. 4004 ★★**

**Author: Rogers**

**Amends/Enacts: N/A**

**Status: Passed by House; pending in Senate Local Government Committee**

Texas A&M would conduct a study of agricultural appraisals. The study would address the feasibility of things like: using an average net to land over a ten-year period; considering all

expenses incurred by both a property owner and a tenant; requiring anyone appraising agricultural land to have experience; and requiring an ARB to have equal membership from rural and non-rural areas.

**H.B. 4099**

**Author: Murr**

**Amends/Enacts: N/A**

**Status: Pending in House Administration Committee**

A joint interim committee would study agricultural appraisals. The committee would consist of members of the House Ways and Means Committee and the Senate Water, Agriculture & Rural Affairs Committee. The joint committee would issue its report and recommendations prior to the 2023 legislative session.

**H.B. 4206**

**Author: Allison**

**Amends/Enacts: N/A**

**Status: Pending in House Ways and Means Committee**

A commission would study “the desirability, feasibility, and effects of limiting the appraised value of real property for ad valorem tax purposes to the value when the owner acquired the property and determining that value on the basis of the purchase price of the property.” The “Real Property Appraisal Study Commission” would be headed by the comptroller and would include: two chief appraisers; two House members; two senators; and two members of the public. The commission would issue its report and recommendations prior to the 2023 legislative session.

**H.B. 4242 ★★★**

**Author: Meyer**

**Amends/Enacts: §313.007 Tax Code**

**Status: Passed by House; passed by Senate Natural Resources and Economic Development Committee; pending in full Senate**

The life of the Economic Development Act would be extended by four years, until the end of 2024.

**H.B. 4351**

**Author: Moody**

**Amends/Enacts: §313.024 Tax Code**

**Status: Pending in House Ways and Means Committee**

A property used as an administrative office or a distribution warehouse could qualify for a school district value limitation under the Economic Development Act.

**H.B. 4460**

**Author: Deshotel**

**Amends/Enacts; §§313.021, 313.025, 313.0276, and 313.033 Tax Code**

**Status: Pending in House Ways and Means Committee**

A property owner’s application for a school tax value limitation would include a list of each job that the property owner proposed to create including both qualifying and nonqualifying jobs. A school district could agree to consider a “registered apprenticeship” as a qualifying job. A registered apprenticeship would be one offered in connection with an apprenticeship program registered

with the U.S. Department of Labor. A recipient of a value limitation would provide copies of its annual report to the comptroller to the school district and to any city in which the property was located. The recipient's financial information would have to be independently audited.

**S.B. 144**

**Author: Powell**

**Amends/Enacts: §313.007 Tax Code**

**Status: Pending in Senate Natural Resources and Economic Development Committee**

The life of the Economic Development Act would be extended by ten years, until the end of 2032.

**S.B. 829**

**Author: Hall**

**Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code**

**Status: Pending in Senate Business and Commerce Committee**

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is virtually identical to H.B. 2372 discussed above. It is also discussed under the heading, *Exemptions*.

**S.B. 948**

**Author: Hinojosa**

**Amends/Enacts: §25.025 Tax Code**

**Status: Pending in Senate Business and Commerce Committee**

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include a current or former employee of the Texas Alcoholic Beverage Commission

**S.B. 1104**

**Author: Kolkhorst**

**Amends/Enacts: §313.032 Tax Code**

**Status: Pending in Senate Natural Resources and Economic Development Committee**

This bill concerns the comptroller's biennial report on school tax value limitations under the Economic Development act. A recipient providing data to the comptroller would have to have it verified by a CPA. The data could be verified using information from any reliable source, including the Texas Workforce Commission and the chief appraiser of the applicable appraisal district.

**S.B. 1207**

**Author: Hall**

**Amends/Enacts: §§313.025, 313.026, 313.0274, 313.0275, and 313.034 Tax Code**

**Status: Pending in Senate Natural Resources and Economic Development Committee**

Under current law the comptroller considers whether a proposed school value limitation will pay for itself in twenty-five years. This bill would require the benefit to pay for itself in three years. After the first three years of a limitation, the property owner would have an independent audit done each year showing the m&o revenue lost due to the limitation and the state and local tax revenue generated as a result of the limitation. If the audit showed a net revenue loss, the owner would owe a penalty recapturing its tax savings for that year.

**S.B. 1211****Author: Kolkhorst****Amends/Enacts: §48.256 Education Code****Status: Pending in Senate Natural Resources and Economic Development Committee**

When determining the taxable value in a school district that had granted value limitations under the Economic Development Act, the TEA would exclude half of the value not fully taxable because of those limitations.

**S.B. 1255****Author: Birdwell****Amends/Enacts: §313.007, 313.021, 313.024, 313.025, 313.0265, 313.031, and 313.032 Tax Code****Status: Pending in Sente Natural Resources and Economic Development Committee**

The Economic Development Act currently includes two ways to determine the average weekly wage for manufacturing jobs. One is based on the county itself, and the other is based on the region in which the county is located. This bill would eliminate the regional alternative. A property used for renewable energy electric generation could no longer qualify for a value limitation. A school district could not charge an applicant more than \$50,000 for processing an application. The comptroller would maintain a searchable online database of information created or received by his office and related to applications for value limitations. A school district's website would have a link to the comptroller's database.

A school board voting an application would have to do so at a regularly scheduled meeting. The posted notice of that meeting would have to include specific information about the applicant and the property, and it would have to be posted at least thirty days before the meeting.

A former recipient of a value limitation would not have to provide information to the comptroller after the limitation had expired, but the company would provide the market value of the property as determined by the appraisal district for each year that the company was required to maintain a viable presence in the school district and any other information required by the comptroller.

**S.B. 1413 ★★★****Author: Paxton****Amends/Enacts: §§1.07, 1.075, 1.085, 1.086, 1.087, 25.192, 25.193, 41.46, and 41.461 Tax Code****Status: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House**

Almost any type of property-tax notice, communication, or payment currently delivered by mail could be delivered electronically instead. The bill defines a "tax official" as the comptroller, a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit. A tax official would have to adopt a procedure that would allow a property owner or agent to choose electronic delivery and include information about that procedure on the tax official's website and on communications to property owners. A tax official would need to use a method of delivery that would allow for confirmation of receipt by a property owner. The comptroller would adopt rules specifying acceptable media, formats, content, and methods for electronic deliveries. As a result of an amendment, the bill would exempt from its requirements tax officials in counties with fewer than 25,000 people.

**S.B. 1434**

**Author: Bettencourt**

**Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code**

**Status: Filed**

The comptroller would establish a website, [propertytaxes.texas.gov](http://propertytaxes.texas.gov), which would help a property owner find the database related to the owner's property. It is virtually identical to H.B. 2723 and H.B. 3680 discussed above. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Assessment*.

**S.B. 1711**

**Author: Springer**

**Amends/Enacts: §§11.13, 11.35, 23.1241, 23.1242, 151.0023, 151.0028, 151.0029, 151.00295, 151.00352, 151.00365, 151.00375, 151.00378, 151.0038, 151.00391, 151.00425, 151.0044, 151.00442, 151.0047, 151.006, 151.0101, 151.0108, 151.013, 151.1551, 151.313, 151.314, 151.315, 151.317, 151.3186, 151.319, 151.320, 151.335, 151.350, 151.401, 151.424, 151.425, 151.428, 152.047, 162.014, 164.0001, 164.0002, 164.0003, 164.0004, 164.0005, 165.0001, 165.0002, 165.0003, 165.0004, 165.0005, 165.0006, 165.0007, 171.1012, 183.043, 313.021, 321.203, §42.2516 Education Code; §403.302 Government Code; §2301.008 Occupations Code; 501.0301, 502.257, and 502.258 Transportation Code**

**Status: Filed**

**S.J.R. 63**

**Author: Springer**

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

**Status: Filed**

This bill would change the compression percentage for school districts and provide a generous new school-tax homestead exemption. It would raise additional revenue for the state and local governments principally by expanding the sales tax. Sales taxes would apply to services including: construction services; accounting; automotive services, barbering; dating services; funerals; massages; residential electricity; transportation services; and veterinarian services. Sales taxes would apply to: ice cream; baked items and snacks, including Fritos Honey BBQ Flavor Twists; and e-cigarettes. The bill would impose fees on electric and hybrid vehicles. This bill is also discussed under the headings, *Exemptions* and *School Finance and Value Studies*.

**S.B. 1906**

**Author: Blanco**

**Amends/Enacts: §313.024 Tax Code**

**Status: Pending in Senate Natural Resources and Economic Development Committee**

A property used as an administrative office or a distribution warehouse could qualify for a school district value limitation under the Economic Development Act. This bill is almost identical to H.B. 4351 discussed above.

**S.B. 1993**

**Author: Hughes**

**Amends/Enacts: §§164.001, 164.021, 164.022, 164.023, 164.024, and 164.051**

**Status: Pending in Senate Business and Commerce Committee**

The state would impose a tax on any “tax preference” given to a wind or solar electric generator. That would include a school-tax value limitation under the Economic Development Act. The state tax would equal 90% of the tax preference. This bill is also discussed under the heading, *Exemptions*.