



NEWSLETTER MAY 3, 2021

[HB 35 Swanson, Valoree\(R\)](#) Relating to an election authorizing the issuance of bonds or an increase in taxes by a political subdivision.

Companions: [HB 3723 Swanson, Valoree\(R\)](#) (Refiled from 86R Session)

General Remarks: Amends Tax Code 26.08; adds Election Code 2.101, 41.0051 and 85.062; amends Government Code 1251.001, 1251.003, 1251.004 and repeals 1251.006.

Would require that an election to authorize issuing bonds or for a tax increase has no effect unless more than 25% of the registered voters in the political subdivision holding the election vote in the election in which the bond or tax proposition is on the ballot. The number of registered voters are those effective on the date of the election.

Bond elections or elections to increase taxes must be held on the November uniform election date, but does not apply to Tax Code Sections 26.07 or 26.08. A temporary polling place must remain at the same location for the entire period and allow for early voting by personal appearance during the same days and hours as the main polling place. A joint election authorizing issuing bonds or a tax increase is addressed with procedures by the Secretary of State.

Proposed effective: Immediately if passed by two-third of both houses; otherwise, 9/1/2021.

Last Action: 4-15-21 H Removed from hearing 04/16/21, House Pensions/Investments/Financial Services

[HB 59 Murr, Andrew\(R\)](#) Relating to the elimination of school district maintenance and operations ad valorem taxes and the creation of a joint interim committee on the elimination of those taxes.

General Remarks: Adds 26.035. This bill eliminates a school district's maintenance and operations tax with the state funding mechanism to replace those funds with an increase in application or tax rate on consumption taxes as determined by a joint interim committee sometime before January 1, 2024.

Proposed Effective: Immediately if passed by two-thirds of both houses; otherwise, effective 9/1/2021. **Last Action:** 4-12-21 H Committee action pending House Ways and Means

[HB 80](#) [Johnson, Jarvis\(D\)](#) Relating to the discharge by certain defendants of fines and costs through community service.

Companions: [HB 1189](#) Johnson, Jarvis(D) (Refiled from 86R Session)

General Remarks: Adds Section (b-6) to Article 45.041 of the Code of Criminal Procedure and provides language that a Judge may waive fine and costs to someone who is under the conservatorship of the Dept. of Family and Protective Services or is in extended foster care. If the Judge does not waive the fees the Judge shall require the defendant to perform community supervision.

Proposed effective: September 1, 2021 **Last Action:** 4-19-21 S Received in the Senate

[HB 115](#) [Rodriguez, Eddie\(D\)](#) [Seliger, Kel\(R\)](#) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals.

General Remarks: Amends 11.18(p) Amends Sec. 11.18(p) of the Tax Code to modify the requirement for a property receiving a Sec. 11.18(d)(23) charitable exemption to provide housing and related services to the homeless. The exemption will apply to property that is owned by a charitable organization for at least 12 years in the property is located in a municipality with a population of more than 750,000 and less than 850,000 or location within the extraterritorial jurisdiction of such a municipality. Or the exemption can apply to property owned by a charitable organization that has been in existence for less than two years if it is a single campus in a municipality with a population of more than 100,000 and less 150,000 and is at least partially located in a county with a population of less than 5,000.

Proposed effective: 1/1/2022. **Last Action:** 4-23-21 S Removed from hearing 04/26/21, Senate Finance.

[HB 125](#) [Buckley, Brad\(R\)](#) Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

General Remarks: Amends Sec. 140.011(a)(2) of the Local Government Code to expand the definition of a local government to include the extraterritorial jurisdiction within two miles of a military installation. This will expand state aid to municipalities affected by tax relief granted to disabled veterans.

Proposed effective: 9/1/2021. **Last Action:** 4-27-21 H Committee action pending House Appropriations.

[HB 192](#) [Ortega, Lina\(D\)](#) Relating to the continuing education requirement for county commissioners.

Companions: [SB 230](#) Seliger, Kel(R) (Identical) 4-29-21 H Recommended for Local and Consent Calendar

General Remarks: Amends Sections 81.0025 of the Local Government Code to allow the 16 required educational hours for a county commissioner to be completed online instead of in a classroom.

Proposed Effective September 1, 2021 **Last Action:** 4-19-21 H Recommended for Local and Consent Calendar

[HB 327](#) [Howard, Donna\(D\)](#) Relating to the Internet broadcast or audio recording of certain open meetings.

Companions: [SB 341](#) West, Royce(D) (Identical) 3- 9-21 S Introduced and referred to committee on Senate Business and Commerce

General Remarks: Adds Sections 551.024 and 551.025 to the Government Code. Section 551.024 would apply to agencies within the executive or legislative branch who have at least 100 full-time employees and receive more than \$10 million under the General Appropriations Act. Would require the gov't body to broadcast on the internet the live audio and video of each open meeting, with access to the broadcast provided on the gov't body's website. Notice of the open meeting must also be posted on the gov't body's website. The video/audio shall be made available on the gov't body's website within 7 days of the open meeting and must be archived for a minimum of two years. Also requires the gov't body to consider contracting through competitive bids to reduce costs of compliance.

Section 551.024 would apply to all other legislative or executive agencies to which Section 551.024 does not apply. Would require these gov't bodies to make available on their website or social media account access to an audio recording of an open meeting. Notice of the meeting must also be posted on their website or social media account.

Proposed effective: 9/1/2021 but would only apply to open meetings held on or after 9/1/2023. **Last Action:** 3-31-21 H Reported favorably from committee on House State Affairs

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

Companions: [SB 671](#) Seliger, Kel(R) (Identical) 3-11-21 S Introduced and referred to committee on Senate Finance

General Remarks: Amends Sec. 11.18(p) to allow a Sec. 11.18(d)(23) charitable exemption for a charitable organization which has been in existence for at least two years, is located in a municipality with a population of more than 100,000 and less than 150,000 and is partly located in a county with a population of less than 5,000 that is providing housing and related services to the homeless.

Proposed effective: 1/1/2022. **Last Action:** 4-21-21 H Recommended for Local and Consent Calendar

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

General Remarks: Adds Government Code 403.302 Would change to amount of taxable value that can be utilized in a TIF for purposes of calculating total taxable value of property in an ISD. The bill is bracketed to apply only to San Antonio.

Proposed effective: 9/1/2021. **Last Action:** 3- 8-21 H Committee action pending House Ways and Means

[HB 457](#) [Shaheen, Matt\(R\)](#) Relating to a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a physician who provides health care services.

Companions: [HB 453](#) Shaheen, Matt(R) (Refiled from 86R Session)

General Remarks: Amends Sec. 11.13(i) and adds Sec. 11.13(s) to the Tax Code to allow an exemption from county taxes of up to fifty percent on the residence homestead of a physician who provides health care services for qualifying residents without seeking payment from any other source.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021. **Last Action:** 4-19-21 S Referred to Senate Committee on Senate Local Government

[HB 533](#) [Shine, Hugh\(R\)](#) Relating to ad valorem tax sales of personal property seized under a tax warrant.

Companions: [SB 1366](#) Bettencourt, Paul(R) (Identical) 4-19-21 S Committee action pending Senate Local Government

General Remarks: Amends Sections 33.25(a) and (b) of the Tax Code to change the procedures for tax sales of personal property. Current law that is applicable to a bracket of counties with a population of three million or more would apply to all.

Proposed effective: 9/1/2021. **Last Action:** 4-20-21 S Referred to Senate Committee on Senate Local Government

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

General Remarks: Amends Section 33.06(d) (Deferred Collection of Taxes on Residence Homestead of Elderly or Disabled Person or Disabled Veteran) of the Tax Code as it relates to the rate at which interest accrues in connection with the deferral or abatement of a residence homestead of an individual who is elderly or disabled or a disabled veteran. The bill would change the interest rate from 5% to the 10-year Constant Maturity Treasury Rate reported by the Federal Reserve Board as of January 1 of that year.

Proposed effective: 9/1/2021. **Last Action:** 3- 8-21 H Committee action pending House Ways and Means

[HB 537](#) [Patterson, Jared\(R\)](#) Relating to the posting of required notice by a county on the county's Internet website.

General Remarks: Adds 2051.0465 to the Government Code. Allows notice by posting on a county's website to satisfy notice by publication in a newspaper when required. This does not extend to publication of a citation in a civil suit.

Proposed effective: 9/1/2021. **Last Action:** 3-25-21 H Committee action pending House County Affairs

[HB 586 Cole, Sheryl\(D\)](#) Relating to the creation of a state financing program administered by the Texas Public Finance Authority to assist school districts with certain expenses.

General Remarks: This bill amends Sections 45.051, 45.052, 45.057(b), and 45.063 of the Education Code, adds Section 45.114 to the Education Code, and adds Section 1232.1031 to the Government Code. This bill allows school districts to borrow money through the Public Finance Authority to be paid back with maintenance and operations funds. The amount the Public Finance Authority can give out per year across all school districts may not exceed \$100 Million. This bill changes current law in that it would allow a school district to borrow money without getting voter approval.

Proposed Effective: September 1, 2021. **Last Action:** 4-23-21 H Voted favorably from committee on House Public Education

[HB 664 Landgraf, Brooks\(R\)](#) Relating to a proposition to approve the issuance of bonds or other debt.

General Remarks: Adds Election Code 41.0051 which will require all bond and other debt elections to be held on the November uniform election date.

Proposed effective: 9/1/2021. **Last Action:** 4-16-21 H Committee action pending House Pensions/Investments/Financial Services

[HB 746 Bernal, Diego\(D\)](#) Relating to installment payments of ad valorem taxes imposed on certain homesteads.

General Remarks: Amends Sections 31.031 and 33.08 of the Tax Code, adds Section 31.033 of the Tax Code. Amends Section 31.031 to allow taxpayers receiving the 11.22 disabled veteran's exemption to pay their property taxes in four installments without penalty or interest. It also adds Section 31.033 to allow certain individuals with homestead exemptions like disabled veterans, surviving spouses, disabled or over-65s to pay a taxing unit in five or nine equal installments without penalty or interest if the first installment is paid before November 1 of the year taxes were assessed and is accompanied by a notice to the taxing unit.

Proposed effective: Tax year beginning on or after 1/1/2022. **Last Action:** 4-19-21 H Committee action pending House Ways and Means

[HB 749 Middleton, Mayes\(R\)](#) Relating to the use by a political subdivision of public funds for lobbying activities.

Companions: [SB 234 Hall, Bob\(R\)](#) (Identical) 3- 3-21 S Introduced and referred to committee on Senate State Affairs

General Remarks: Adds Government Code 556.0056; amends Local Government Code 81.026, repeals Local Government Code 89.002.

Would restrict the use of public funds by political subdivisions for lobbying activities by an individual required to register as a lobbyist or pay a nonprofit state association or organization that primarily represents political subdivisions and hires or contracts with an individual required to register as a lobbyist. If a political subdivision engages in such activity, a taxpayer or resident may file a lawsuit for injunctive relief and obtain their reasonable attorney's fees and costs if they prevail. Prohibited expenditures provided by contract after the effective date would be void. See also SB 234.

Proposed effective: 9/1/2021. **Last Action:** 3-25-21 H Committee action pending House State Affairs

[HB 751 Israel, Celia\(D\)](#) Relating to purchasing of cloud computing services by a political subdivision.

Companions: [HB 2986 Israel, Celia\(D\)](#) (Refiled from 86R Session)

[SB 58 Zaffirini, Judith\(D\)](#) (Identical) 5- 3-21 S Placed on the Senate Calendar for

General Remarks: Amends Local Government Code 271.003. Will allow governmental agencies to purchase cloud computing services along with other types of personal property currently allowed.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021. **Last Action:** 4-12-21 H Recommended for Local and Consent Calendar

[HB 768 Patterson, Jared\(R\)](#) Relating to the requirement that certain governmental bodies make audio and video recordings of open meetings available on the Internet.

General Remarks: Amends Government Code 551.128(b-1). Will require a county with a population of 5,000 or more, and a political subdivision located in such a county, to create video and audio recordings of all open meetings (that are not work sessions or special called meetings) and make them available by archiving them on the internet.

Proposed effective: 9/1/2021. **Last Action:** 4-23-21 H Voted favorably from committee as substituted House County Affairs

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

General Remarks: Adds Chapter 41, Subchapter E, 41.81, 41.82, 41.83. Allows an ARB to adopt supplements to the comptroller's model hearing procedures so long as they don't conflict. Comptroller must include a summary of comments and complaints received during the preceding years in its annual report, and the results of requests for binding arbitration.

Every appraisal district must appoint a taxpayer liaison officer.

A member of a governing body commits a state jail felony if the person communicates with the chief appraiser or other employee of the CAD for the purpose of influencing the value.

Allows taxing units in designated disaster zone to extend the time for goods-in-transit to leave the location up to 270 days.

Allows property owners to request a written statement on whether a change in use has occurred on their land. If the chief appraiser finds no change in use based on the current use, the chief may not later make that determination based on the use as described in the request. Also, no rollback may be imposed if the physical characteristics of the land remain unchanged.

If an appraisal district changes an account number, the CAD must provide written notice with its 25.19 notice. On request of an owner, a district must combine contiguous parcels or separate identifiable segments into individual appraisal records, except for residential accounts.

A chief may not deliver a corrected or amended 25.19 notice after June 1 except to include omitted property or correct a clerical error. The chief appraiser must post a 25.19 notice on its website as part of the appraisal record.

ARBs must hold a public hearing to adopt their procedures. ARBs must schedule an informal hearing for each protest. An owner may now request a single member panel to hear a protest. ARB orders must list separately the value of land and improvements. In a CAD of more than 120,000, an owner may request email delivery of an ARB order, in addition to normal delivery.

A person may file a complaint with the TLO that the ARB procedures are not in compliance with the Code or the Comptroller's model procedures.

Allows a property owner to file a request for binding arbitration to compel CAD or ARB compliance with certain procedural requirements.

An owner may not separately appeal land or improvement value if the order determined both.

Prohibits a court from modifying expert deadlines under Section 42.23(d).

Proposed effective 1/1/2022. **Last Action:** 4-27-21 S Received in the Senate

[HB 1082](#) [King, Phil\(R\)](#) [Zaffirini, Judith\(D\)](#) Relating to the availability of personal information of an elected public officer.

General Remarks: Reenacts and amends Sections 552.117(a) and 552.1175(a) of the Government Code, and amends Section 25.025(a) of the Tax Code, to include elected public officials to the list of specified officials and employees of a governmental entity whose personal information is excepted from required disclosure under the Public Information Act as it relates to their home address, home telephone number, emergency contact information, social security number, or whether they have family members.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021.
Last Action: 4-29-21 S Committee action pending Senate State Affairs

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

General Remarks: Amends 25.21(a) to change the amount of time a chief appraiser can add omitted property to the appraisal roll from five years to three years for real property.

Proposed effective 9/1/21. **Last Action:** 4-29-21 H Reported from committee as substituted House Ways and Means

[HB 1101](#) [Beckley, Michelle\(D\)](#) Relating to mandatory sales price disclosure in real property sales.

Companions: [HB 1036](#) Beckley, Michelle (F)(D) (Refiled from 86R Session)

General Remarks: Adds Property Code 12.0014. Will require the disclosure of the sales price on real property, but not a mineral interest, in an instrument of conveyance before it could be filed. The failure to disclose the sales price would result in a civil penalty by the purchaser of five percent of the sales price to the State. The attorney general, county or district attorney could bring suit to recover the penalty.

Proposed effective: 9/1/21. **Last Action:** 4-20-21 H Committee action pending House Business and Industry

[HB 1118](#) [Capriglione, Giovanni\(R\)](#)[Paxton, Angela\(R\)](#) Relating to state agency and local government compliance with cybersecurity training requirements.

Companions: [SB 345](#) Paxton, Angela(R) (Identical) 3- 9-21 S Introduced and referred to committee on Senate Finance

General Remarks: Amends Subchapter A, Chapter 772 of the Government Code by adding Section 772.012, which requires a local government to submit written certification of its compliance with the cybersecurity training required by Section 2054.5191 of the Government Code when applying for a grant on or after 9/1/2021. If the local government is awarded the grant but has not complied with the cybersecurity training, then it shall repay the grant to the State and will be ineligible for another grant under Chapter 772 for two years.

Amends Section 2054.5191 of the Government Code by requiring elected and appointed officials to satisfy a cybersecurity training program and be subject to periodic audits of their computer to ensure compliance with this section.

Amends Section 2056.002(b) of the Government Code, which requires an agency's strategic plan (submitted after 1/1/2022) to include the requirement of a written certification of an agency's compliance with the cybersecurity training required under Sections 2054.5191 and 2054.5192 of the Government Code.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021.

Last Action: 5- 3-21 H Set on the House Items Eligible Calendar

[HB 1197](#) [Metcalf, Will\(R\)](#) [Campbell, Donna\(R\)](#) Relating to the period for which certain land owned by a religious organization for the purpose of expanding a place of religious worship or constructing a new place of religious worship may be exempted from ad valorem taxat

Companions: [HB 948](#) Metcalf, Will(R) (Refiled from 86R Session)

General Remarks: Amends Sec. 11.20(a)(j) of the Tax Code to state that a tract of land contiguous to a religious organization's place of regular worship may be exempt for no more than ten years. The current limitation is no more than six years.

Proposed effective: 1/1/2022. **Last Action:** 4-23-21 S Removed from hearing 04/26/21, Senate Finance.

[HB 1279 Kacal, Kyle\(R\)](#) Relating to a local option exemption from ad valorem taxation of a percentage of the appraised value of the residence homesteads of certain volunteer first responders.

General Remarks: Amends Sec. 11.13 of the Tax Code to grant a volunteer first responder an exemption not to exceed five percent of the volunteer's residence homestead, if the exemption is adopted by the taxing unit. A qualifying first responder is an individual who is an emergency medical services volunteer or volunteer firefighter, served in that capacity for the preceding 365 days, and during the preceding tax year attained at least 24 hours of training and participated in least 25 percent of the emergency calls received by the organization.

Proposed effective: 1/1/2022 if constitutional amendment is approved in November 2021.
Last Action: 4-19-21 H Committee action pending House Ways and Means

[HB 1311 Reynolds, Ron\(D\)](#) Relating to the election of trustees of certain school districts.
Companions: [SB 1869 Miles, Borris\(D\)](#) (Identical) 3-26-21 S Introduced and referred to committee on Senate Education

General Remarks: Amends Subchapter C, Chapter 11 of the Education Code by adding Section 11.0521, which would apply to the largest ISD in a county with a population of 550,000 or more that is also adjacent to a county with a population of 3.3 million or more. This section would regulate the election of trustees in that district and divide the district into western and eastern multimember voting districts of equal population.

Proposed effective: 9/1/2021. **Last Action:** 4-23-21 H Committee action pending House Public Education

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

General Remarks: Amends Section 26.04(e) of the Tax Code by adding additional requirement for tax rates to be published in a newspaper rather than just posted on the home page of the taxing unit's website.

Proposed effective: 1/1/2022. **Last Action:** 4-21-21 H Voted favorably from committee on House Ways and Means

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

General Remarks: Amends Sections 26.06(b-1), 26.075(c), (g), (and (h), 26.07(e) and(g), and 26.08(d) of the Tax Code, and Section 49.236(a), 49.23601(a) and (c) 49.23602(c) of the Water Code, which state that if the majority of the voters reject a proposed tax rate or fail to approve a proposed tax rate, the tax rate of the taxing unit will be the lesser of the no-new-revenue tax rate or voter-approval tax rate.

Would apply to the ad valorem tax rate of a taxing unit beginning in the 2022 tax year.

Proposed effective: 1/1/2022. **Last Action:** 3-22-21 H Committee action pending House Ways and Means

[HB 1428](#) [Huberty, Dan\(R\)](#) [Huffman, Joan\(R\)](#) Relating to procurement by a political subdivision of a contingent fee contract for legal services.

Companions: [SB 515](#) [Huffman, Joan\(R\)](#) (Identical) 3- 9-21 S Introduced and referred to committee on Senate Jurisprudence

General Remarks: Amends Section 2254.102(e) of the Government Code. Expands contracts for legal services that do not require review and approval by the Texas Attorney General's Office to collect obligations owed to political subdivisions. Obligations referred to in this subsection do not include fines or penalties resulting from actions under Chapter 7 of the Water Code.

Proposed effective: 9/1/2021. **Last Action:** 4-29-21 S Passed on local calendar (Vote: Y: 31/N: 0)

[HB 1525](#) [Huberty, Dan\(R\)](#) Relating to the public-school finance system.

Companions: [HB 3837](#) [Huberty, Dan\(R\)](#) (Identical) 3-23-21 H Introduced and referred to committee on House Public Education

[SB 1536](#) [Taylor, Larry\(R\)](#) (Identical) 4- 8-21 S Committee action pending Senate Education

General Remarks: Multiple changes to the Education Code, including changes for charter schools and attendance calculation. Educ Code 48.051 entitles school employees to keep their 2019-20 salary unless Trustees comply with provisions for reducing salary or resolution is adopted declaring financial exigency. Educ Code 48.2551 changes the definition of DPV in to allow change by agency rule. Educ Code 48.11 changes the weights for the fast growth allotment. Educ Code 48.2721 is changed to allow the commissioner to make adjustments (reduce state aid) for rates that exceed limitations in 45.003. Educ 45.0021 is added to allow the commissioner to identify and, if necessary, sanction schools that increase their M&O rate intended to create a surplus to pay debt service. Tax Code 11.26 is amended to adjust all tax ceilings set on or before 2019 and in 2020 to take into account tax rate compressions.

Proposed effective: Upon passage of Constitutional Amendment. **Last Action:** 4-23-21 S Received in the Senate

[HB 1544](#) [Guillen, Ryan\(D\)](#) [Zaffirini, Judith\(D\)](#) Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land if the land is temporarily used for sand mining operations.

General Remarks: Amends the Tax Code by adding section 23.527 to allow land to continue to qualify and receive open-space valuation while participating in sand mining operations in the Carrizo Aquifer and within 30 miles of a city with a population of more than 500,000 or if other criteria is met. The owner of the land must notify the appraisal district within 30 days after the date sand operations begin.

Proposed Effective: Immediately with 2/3 vote of all members, otherwise 9/1/22. **Last Action:** 4-23-21 S Removed from hearing 04/26/21, Senate Finance.

[HB 1568](#) [Middleton, Mayes\(R\)](#) Relating to the school district property value study conducted by the comptroller of public accounts.

Companions: [HB 3239](#) Middleton, Mayes (F)(R) (Refiled from 86R Session) [SB 1841](#) Eckhardt, Sarah (F)(D) (Identical) 3-26-21 S Introduced and referred to committee on Senate Finance

General Remarks: Amends Government Code Sections 403.3011(2) and 403.302(c) changing the margin of error on the PVS of the lower limit to 80% instead of 90%, and the comptroller will use a margin of error of 10% instead of 5%.

Proposed effective 9/1/21. **Last Action:** 4-30-21 H Reported from committee as substituted House Public Education

[HB 1577](#) [Davis, Yvonne\(D\)](#) Relating to a temporary limitation on the appraised value of certain real property in specified areas for ad valorem tax purposes.

General Remarks: Amends the Tax Code by adding Section 23.231 to allow for a temporary limitation on appraised value of certain eligible real property. To be eligible the property must be a residence homestead or undeveloped lot and located in a specific census tract within Dallas or Harris Counties.

Proposed Effective 1/1/22. **Last Action:** 4-23-21 H Reported from committee as substituted House Ways and Means

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

General Remarks: Adds Sec. 11.13(s) to the Tax Code to allow a tax unit to adopt an exemption of all or part of the appraised value for the residence homestead of a peace officer, and if the property is located in an area designated by the taxing unit as a high-need area. The exemption can be a dollar amount or percentage of the appraised value. Adds Sec. 11.13(1-b) to define "high-need area" as an area that the taxing unit determines is likely to benefit from a greater number of peace officers residing there. See HJR 83.

Proposed effective: 1/1/2022 if a constitutional amendment is approved in Nov. 2021. **Last Action:** 4-19-21 H Committee action pending House Ways and Means

[HB 1703](#) [Middleton, Mayes\(R\)](#) Relating to disclosure of certain relationships with local government officers and vendors.

General Remarks: Amends Sections 176.001(1), (1-a), (2), and (2-d) of the Local Government Code by: altering the definition of "agent" to include a subcontractor; broadening the degree of consanguinity and affinity for a "family member;" broadening definition of "business relationship;" and altering definition of "investment income."

Amends Section 176.003(a) and (e), and Sections 176.006(a), (a-1), and (c) by expanding potential conflicts in circumstances where a vendor or potential vendor has an employment or other business relationship with a business entity in which a local government officer or a family member of the officer holds an ownership interest or is an employee.

Applies only to an event requiring disclosure that occurs on or after 1/1/2022.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021.
Last Action: 4- 8-21 H Committee action pending House County Affairs

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

Companions: [HB 381 Pacheco, Leo\(D\)](#) (Identical) 2-25-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends Section 11.26 of the Tax Code to expand the tax ceiling for elderly and disabled residence homesteads to apply to all taxing units, not just school districts. See HJR 84 and HB 381.

Proposed effective: 1/1/2022, or if a constitutional amendment is passed, 11/1/2021. **Last Action:** 4-19-21 H Committee action pending House Ways and Means

[HB 1810 Capriglione, Giovanni\(R\)](#) Relating to maintenance and production of electronic public information under the public information law.

Companions: [SB 729 Johnson, Nathan\(D\)](#) (Identical) 3-11-21 S Introduced and referred to committee on Senate Business and Commerce

[SB 928 Zaffirini, Judith\(D\)](#) (Identical) 3-11-21 S Introduced and referred to committee on Senate Business and Commerce

General Remarks: Amends Section 552.002(a-2) and adds Section 552.2285 to the Government Code. Repeals Section 552.231. Public information would include "data dictionaries and other indicia of the type or category of information held in each field of a database." Electronic information that is maintained or produced in an electronic spreadsheet or database that is searchable or sortable would be available to the public in that format.

Proposed effective: 9/1/2021. **Last Action:** 4-28-21 H Reported from committee as substituted House State Affairs

[HB 1869 Burrows, Dustin\(R\)](#) Relating to the definition of debt for the purposes of calculating certain ad valorem tax rates of a taxing unit.

General Remarks: Amends Section 26.012(7) of the Tax Code. Enumerates a list of requirements for an obligation of a taxing unit to qualify as a "debt" for the purpose of calculating ad valorem property tax rates.

Proposed effective: 9/1/2021. **Last Action:** 5- 3-21 H Set on the House Calendar

[HB 2014 Lucio III, Eddie\(D\)](#) Relating to ad valorem taxation.

General Remarks: Amends Labor Code 201.063(a), Tax Code 25.02, 25.19, 41.44, 41.45, 41.47, 41.67, 42.01, 42.015, 42.23, 42.43, among other things, provides ARB are not considered employees of a political subdivision under the labor code. CADs will have 180 days to notify property owners of change of use for land. Contiguous parcels must be combined into one account number upon owners request or divided upon owners request. If an owner is given a new account number, a new notice is required to be sent. If the CAD refuses to combine or separate parcels upon request a property owner may file a protest with the ARB under section 25.25 or Chapter 41. Notices for BPP cannot be sent until after the deadline for

filing a rendition has passed. CADs cannot raise the value of a property and send a second notice unless it is to correct a clerical error or include omitted property. Single member ARB panels may be conducted with property owner permission. ARB orders must indicate land and improvement value as determined by the ARB. Litigation may not be filed for the separated value. Information requested under 41.461 cannot be used in an ARB hearing if it was not given to the property owner 14 days prior to the hearing. Lessees can attend owner protested hearings if they pay the taxes. Judges may not enter an order to overrule 42.23(d) provisions.

Proposed effective 1/1/22. **Last Action:** 4-27-21 H Reported from committee as substituted House Ways and Means

[HB 2043](#) [Leman, Ben\(R\)](#) Relating to the qualification of land for appraisal for ad valorem tax purposes as agricultural land and the liability for the additional tax imposed on such land if the use of the land changes as a result of a condemnation.

Companions: [SB 725](#) Schwertner, Charles(R) (Identical) 4-30-21 H Reported favorably from committee on House Land and Resource Management

General Remarks: Adds Tax Code 23.46(e-1) and (g) to require land will not lose special valuation for ag if a portion is taken by condemnation for a right of way if the remainder of the land still qualifies for ag. Any additional taxes due because land is diverted to a non-ag use as a result of condemnation is the responsibility of the condemning entity and not the property owner.

Proposed Effective: 9/1/21. **Last Action:** 5- 3-21 H Set on the House Calendar

[HB 2245](#) [Shine, Hugh\(R\)](#) Relating to notice to a property owner by an appraisal district of a change in the account number assigned to the property by the district for purposes of the appraisal records.

General Remarks: Adds Tax Code 25.02(c). This bill requires the chief appraiser must notify a property owner of a change in account number of their property in their next notice of appraised value.

Proposed Effective: 1/1/22. **Last Action:** 4-14-21 H Voted favorably from committee as substituted House Ways and Means

[HB 2288](#) [White, James\(R\)](#) Relating to the repeal of the additional ad valorem taxes imposed as a result of the sale or change in the use of land appraised as agricultural or open-space land.

General Remarks: Amends Tax Code 1.07(d), 23.20(g), 25.52(e) 23.551(a), (d), 31.01(c). This bill repeals the sections relating to additional taxation due to sale or change of use of agricultural or open-space land.

Proposed Effective: 1/1/22. **Last Action:** 4-26-21 H Committee action pending House Ways and Means

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

General Remarks: Amends Tax Code 23.175. This bill changes the formula for calculating taxes owed on oil and gas and requires the comptroller to develop and distribute manuals for such calculations.

Proposed Effective: 1/1/22. **Last Action:** 4-19-21 H Committee action pending House Ways and Means

[HB 2311 Krause, Matt\(R\)](#) Relating to limitations on increases in the appraised value for ad valorem tax purposes of residence homesteads and single-family residences other than residence homesteads.

General Remarks: Amends Tax Code 1.12(d), 23.23(a), adds 23.231, amends 42.26(d) and Government Code 403.302(d). This bill lowers the homestead cap to 5% and provides for a 10% homestead cap for a "single family residence."

Proposed Effective: 1/1/22. **Last Action:** 4-19-21 H Committee action pending House Ways and Means

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

General Remarks: Amends Tax Code 6.03. This bill requires votes by taxing units for members of the CAD's Board of Directors in counties with a population of 120,000 or more must be determined by the governing body at their first or second open meeting after the chief appraiser delivers the ballot and they must submit their vote to the chief appraiser no later than three days after the resolution is adopted.

Proposed Effective: 9/1/21. **Last Action:** 4-30-21 H Reported favorably from committee on House Ways and Means

[HB 2424 Murr, Andrew\(R\)](#) Relating to the definition of homestead.

General Remarks: Amends Section 241.002 of the Property Code by adding subsection (e), which would prevent a conveyance of a non-urban homestead from an individual to an entity from being classified as a "pretended sale," but only (1) if the individual or the individual's spouse has an ownership interest in that entity; and (2) if certain recording requirements are met.

Proposed effective: 9/1/2021. **Last Action:** 4-26-21 H Voted favorably from committee as substituted House Business and Industry

[HB 2428 Murr, Andrew\(R\)](#) Relating to the calculation of net to land in the appraisal of open-space land for ad valorem tax purposes.

General Remarks: Amends Section 23.51(4) of the Tax Code. In calculating net to land of open space land, chief appraiser shall take effect of the presence of chronic wasting disease into consideration n.

Proposed Effective: 1-1-22 **Last Action:** 4-26-21 H Recommended for Local and Consent Calendar

[HB 2429 Meyer, Morgan\(R\) Bettencourt, Paul\(R\)](#) Relating to the alternate provisions for ad valorem tax rate notices when the de minimis rate of a taxing unit exceeds the voter-approval tax rate.

Companions: [SB 1429 Bettencourt, Paul\(R\)](#) (Identical) 4-19-21 S Voted favorably from committee on Senate Local Government

General Remarks: Amends Section 26.063 of the Tax Code by adding subsection (d). Would require the de minimus rate to be included in certain notices (i.e. those required by 26.06(b-1) and (b-3), which relate to no-new-revenue tax rates). Would also change previous definitions used in notice required under Section 26.06(b-1) or (b-3). Only applies to taxing units not required to hold an election under Section 26.07 and for which voters may not petition to hold an election under Section 26.075.

Proposed effective: Immediately if passed by two-third of both houses; otherwise, 9/1/2021.

Last Action: 4-29-21 S Passed on local calendar (Vote: Y: 31/N: 0)

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

General Remarks: Amends Section 23.01 of the Tax Code.

Limits the value a residence homestead may appraised at for three years if the value was lowered under Subchapter F in a prior year to the lesser of the market value or the sum of the lowered value plus the value of any new improvements.

Proposed effective: 1-1-22 **Last Action:** 4-26-21 H Committee action pending House Ways and Means

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

Companions: [HB 2121 Bailes, Ernest\(R\)](#) (Refiled from 86R Session)[HB 2182 Toth, Steve\(R\)](#) (Refiled from 86R Session)

General Remarks: Amends Section 23.014 of the Tax Code. In determining market value, chicken coops or rabbit pens used for noncommercial food production should be excluded.

Proposed Effective 1-1-22. **Last Action:** 4-22-21 H Reported from committee as substituted House Ways and Means

[HB 2683 Canales, Terry\(D\)](#) Relating to requirements for open meetings that are broadcast over the Internet or held by telephone conference or videoconference call.

Companions: [SB 924 Zaffirini, Judith\(D\)](#) (Identical) 3-11-21 S Introduced and referred to committee on Senate Business and Commerce

General Remarks: Adds Section 551.008, amends Sections 551.023 and 551.128(b) and (c) of the Government Code.

Would only apply to open meetings held by a majority of the members of the body where participation is done in a method that is not in-person. Lists certain requirements to be met

so that the public can access and/or participate in a meeting that is taking place by phone or video conference call (e.g., toll free call-in number, audiovisual recordings, etc.).

Would require a governmental body to broadcast an open meeting over the Internet if the location of the meeting is not accessible to members of the public or is not large enough to accommodate all persons seeking to attend the meeting in person. This access would need to be "free and open."

Would also allow livestreaming of open meeting by a member of the public.

Proposed effective: 9/1/2021. **Last Action:** 4-21-21 S Received in the Senate

[HB 2688](#) [VanDeaver, Gary\(R\)](#) Relating to the term of office for certain trustees of an independent school district.

General Remarks: Amends Section 11.059 of the Education Code by adding subsection (e). A trustee of an ISD would be required to seek re-election of the position at the next regularly scheduled trustee election, regardless of the time remaining in the trustee's term, if that trustee voted in favor of making a severance payment to a superintendent who, within the previous year, had received a vote from the trustee in favor of the accepting/extending the superintendent's contract or for increasing the superintendent's salary.

Proposed effective: Immediately if passed by two-third of both houses; otherwise, 9/1/2021. **Last Action:** 4-28-21 H Recommended for Local and Consent Calendar

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

General Remarks: Amends Sec. 11(l) of the Tax Code to say that a residential structure does not lose its character as a residence homestead if the owner is serving outside of the United States as a foreign service officer of the U.S. Department of State.

Proposed effective: 9/1/2021 or immediately if receiving a vote of two-thirds of all members of both houses. **Last Action:** 4-30-21 H Reported favorably from committee on House Ways and Means

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

Companions: [HB 3680](#) Shine, Hugh(R) (Identical) 3-22-21 H Introduced and referred to committee on House Ways and Means

[SB 1434](#) Bettencourt, Paul(R) (Identical) 4-12-21 S Committee action pending Senate Local Government

General Remarks: Amends Section 25.19(m), Section 26.04(e-2), Section 26.052(e-1), Sections 26.06(b-1), (b-2), and (b-3), and Section 26.061(b) of the Tax Code. Also amends Section 44.004(c) of the Education Code and Section 49.236(a) of the Water Code.

Would require specific language in certain notices sent to taxpayers that essentially guides them to a website aimed at helping taxpayers locate their local property tax database (via

PropertyTaxes.Texas.gov) for property information, scheduled hearings, proposed tax rates, etc. This additional language would not need to be included in the notices until 1/1/2022.

Adds Section 26.175 to the Tax Code, which provides for a central Property Tax Database Locator Website. The Comptroller would develop and maintain a website which provides links to each appraisal district's property tax database website at PropertyTaxes.Texas.gov. The Comptroller's website would need to be developed by 1/1/2022. Changes to tax rate notices would apply to a tax year beginning on or After January 1, 2022.

Proposed effective: Immediately, if approved by two-thirds majority in both houses; otherwise, 9/1/2021. **Last Action:** 4-19-21 S Referred to Senate Committee on Senate Local Government

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

Companions: [SB 1735](#) Springer, Drew (F)(R) (Identical) 3-26-21 S Introduced and referred to committee on Senate Local Government

General Remarks: Amends Section 6.412(d) of the Tax Code. For a county of one million or more, a person is ineligible to serve on the ARB if they served all or part of one previous term as a member or auxiliary member of the ARB.

Proposed effective: 1-1-22 **Last Action:** 4-26-21 H Committee action pending House Ways and Means

[HB 2860](#) [Bucy, John\(D\)](#) Relating to a county, city, or independent school district posting certain election information on an Internet website.

General Remarks: Adds Section 4.009 to Chapter 4 of the Election Code. If a county, city, or ISD has a website and holds or provides election services, that entity must post election information on its website no later than the 21st day before an election day. Election results must also be posted.

Proposed effective: 9/1/2021. **Last Action:** 4-29-21 H Voted favorably from committee on House Elections

[HB 2941](#) [Burns, DeWayne\(R\)](#)[Springer, Drew \(F\)\(R\)](#) Relating to the appointment of appraisal review board members.

General Remarks: Amends Tax Code Section 6.052(f), 6.41. This bill would, among other things, provide that appraisal review board members be appointed by the local administrative district judge in the county in which the appraisal district is established.

Proposed Effective 9/1/21. **Last Action:** 5- 3-21 S Meeting set for 11:30 A.M., EXT AUDITORIUM, Senate Local Government

[HB 3015](#) [Hernandez, Ana\(D\)](#) Relating to a governmental body's response to a request for public information.

Companions: [SB 927](#) Zaffirini, Judith(D) (Identical) 3-11-21 S Introduced and referred to committee on Senate Business and Commerce

General Remarks: Adds Subsections (f) and (g) to Section 552.221 of the Government Code. A governmental body has 10 business days to notify a requestor if it has no responsive records to an open records request. If the responsive records have been withheld under a previous determination, then the governmental body must specify the previous determination.

Also adds Section 552.328, which outlines the steps a requestor can make if a governmental body fails to respond to an open records request, and the consequences to the governmental body if certain actions are not taken.

Proposed effective: 9/1/2021. **Last Action:** 5- 3-21 H Set on the House Calendar

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

Companions: [SB 1088](#) Creighton, Brandon(R) (Identical) 4-29-21 H Received in the House

General Remarks: Amends Tax Code Section 41.413. Changes the requirement that all property owners send a notice of appraised value to the lessee of the property who is obligated to pay the taxes to just requiring real property owners to send the notice.

Proposed Effective 9/1/21. **Last Action:** 4-12-21 H Committee action pending House Ways and Means

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

Companions: [SB 1764](#) Bettencourt, Paul(R) (Identical) 4-28-21 H Voted favorably from committee on House Ways and Means

General Remarks: Amends Section 31.06 of the Tax Code to authorize a collector to adopt a policy requiring payment of delinquent taxes, penalties, interest, and costs to be made with United States currency, cashier's check, certified check, or electronic funds transfer, if the payment relates to personal or real property seized or sold at a tax sale. Under current law, a collector shall accept United States currency, check, money order, credit card, or electronic funds transfer.

Proposed effective: immediately, if 2/3 vote by all members of each house. Otherwise, 9/1/2021. **Last Action:** 4-26-21 H Committee action pending House Ways and Means

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

Companions: [SB 1099](#) Creighton, Brandon(R) (Identical) 4-19-21 S Committee action pending Senate Local Government

General Remarks: Amends Tax Code Section 6.052, 6.411, 6.412, 6.413, 6.414, and 41.66. Adds Tax Code Sections 6.4101 and 6.4102. In a county with more than 400,000 adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000, the ARB is elected by county voters at the general election. Auxiliary members may be appointed by the commissioner's court.

Proposed Effective 1/1/23 (members to be elected in 2022). **Last Action:** 4-30-21 H Recommended for Local and Consent Calendar

[HB 3345](#) [Wu, Gene\(D\)](#) Relating to public access to the audit records of certain governmental entities.

General Remarks: Adds Chapter 561 to the Government Code. Would categorize the audit records of a governmental entity as public information, and would require the governmental entity to post the final audit report on its website. Failure to comply with this section without good cause may make the entity liable for expenses and attorney's fees incurred by the person trying to access the records. This law would not be retroactive except as to the entity making the audit records available upon request.

Proposed effective: 9/1/2021. **Last Action:** 4-28-21 H Reported from committee as substituted House State Affairs

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

Companions: [SB 1438](#) [Bettencourt, Paul\(R\)](#) (Identical) 4-29-21 H Passed (Vote: Y:103/N:43)

General Remarks: Amends Education Code 45.0032, 48.202(f); Amends Special District and Local Laws Code 3828.157, 8876.152, Adds Tax Code 26.042; Amends Tax Code 26.07; Amends Water Code 49.107, 49.108; Repeals Tax Code 26.04(c-1), 26.041(c-1), and 26.08(a-1).

Clarifies disaster provisions related to Truth in Taxation.

Requires physical damage to property before taxing units in an area declared a disaster by the governor may direct the TNT designee to calculate the voter-approval tax rate in the manner provided for special taxing units (8% M&O increase). Taxes may be calculated under this section until the earlier of the the first tax year in which the total taxable value exceeds the total taxable value in the year in which the disaster occurred, or the third tax year after the tax year in which the disaster occurred.

Allows taxing units in a area declared a disaster by the Governor to adopt a tax exceeding the voter-approval tax rate in the year following the year in which the disaster occurs without a voter-approval tax rate election. Disaster includes a tornado, hurricane, flood, wildfire, or other calamity, but does not include a drought, epidemic, or pandemic.

Proposed effective: immediately upon vote of two-thirds of each house, otherwise September 1, 2021. **Last Action:** 4-28-21 H Laid on the table - subject to call - see SB 1438

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

Companions: [HB 1061](#) [Bucy, John\(D\)](#) (Identical) 3- 4-21 H Introduced and referred to committee on House Ways and Means

[HB 1283](#) [Wilson, Terry\(R\)](#) (Identical) 3- 4-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends Sec. 11.261 of the Tax Code to allow any taxing unit other than a school district to establish a limit on the amount of taxes that can be imposed on the residence homestead of an individual who is disabled or over age 65. Currently this section only applies to a county, municipality or junior college district. See HJR 141.

Proposed effective 1-1-2022 if a constitutional amendment is approved Nov. 2021. **Last Action:** 4-28-21 H Voted favorably from committee on House Ways and Means

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

General Remarks: Amends 23.215 of the Tax Code. For certain taxable low-income rental properties, requires the chief appraiser to appraise the property in the manner required by Sec. 11.1825(q). If the property is in lease up, the chief appraiser must use the projected income and expenses in the underwriting report obtained from the Texas Dept. of Housing and Community Affairs, adjusted for actual occupancy.

Proposed Effective 1/1/22. **Last Action:** 4-29-21 H Reported from committee as substituted House Ways and Means

[HB 3535](#) [Hunter, Todd\(R\)](#) Relating to the availability of dates of birth under the public information law.

Companions: [SB 926](#) [Zaffirini, Judith\(D\)](#) (Identical) 3-11-21 S Introduced and referred to committee on Senate Business and Commerce

General Remarks: Adds Section 552.0223 to the Government Code. Would only authorize a governmental body from withholding a date of birth if permitted by HIPAA or other constitutional or statutory law.

Proposed effective: Immediately if passed by two-thirds vote of both houses; otherwise, 9/1/2021. **Last Action:** 5- 4-21 H Set on the House Calendar

[HB 3627](#) [Paddie, Chris\(R\)](#) Relating to the authority of a governmental body impacted by a catastrophe to temporarily suspend the requirements of the public information law.

Companions: [SB 1225](#) [Huffman, Joan\(R\)](#) (Identical) 4-29-21 H Received in the House

General Remarks: Amends Section 552.233 of the Government Code. Adds clarity to when a governmental body can temporarily suspend the requirements of public information law when experiencing a "catastrophe." A catastrophe must directly impact the governmental body's ability to comply with public information law. Working remotely does not qualify a governmental body to suspend compliance. A suspension is allowed only once per catastrophe for a period not to exceed 14 consecutive calendar days.

Proposed effective: 9/1/2021. **Last Action:** 4-28-21 H Reported favorably from committee on House State Affairs

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

General Remarks: Amends Subchapter (b), (c), (c-1), and (f) of the Tax Code, relating to the date a deferral or abatement of the collection of ad valorem taxes on the residence homestead of an elderly or disabled person or disabled veteran expires. As proposed, legal action cannot be taken until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency. Under current law, a notice of delinquency is not required.

Proposed effective: 9/1/21. **Last Action:** 4-21-21 H Voted favorably from committee on House Ways and Means

[HB 3687 Capriglione, Giovanni\(R\)](#) Relating to the disclosure of lobbying contract information by political subdivisions.

General Remarks: Adds Section 556.0056 to the Government Code. Would require a political subdivision to prominently display on its website certain information about contracts for services executed by the political subdivision that would require a person to register as a lobbyist. Alternatively, the political subdivision may post the actual contract.

Proposed effective: 9/1/2021. **Last Action:** 3-25-21 H Committee action pending House State Affairs

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

General Remarks: Adds Section 23.231 of the Tax Code. For a homestead that increases in value 250% or more between tax year 2017 and 2022, the value is limited to the 2017 value plus any new improvements, or the market value, whichever is lower.

Proposed effective 1/1/22. **Last Action:** 4-26-21 H Committee action pending House Ways and Means

[HB 3775 Leach, Jeff\(R\)](#) Relating to severance pay for political subdivision employees and independent contractors.

General Remarks: Adds Section 180.008 to the Local Government Code. Would limit payment of a severance package or other settlement agreement made in relation to an employee's termination if the payment were made from tax revenue and exceeded 20 weeks' worth of compensation to that employee. Also disallows severance payments to an employee terminated for misconduct. A political subdivision must prominently post each severance agreement on its website.

Proposed effective: 9/1/2021 and would only apply to contracts entered into on or after the effective date. **Last Action:** 4-29-21 H Recommended for Local and Consent Calendar

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

General Remarks: Adds 5.03(d) to the Tax Code. Allows the comptroller to require a document, or other items to be submitted electronically.

Proposed Effective 9/1/21 **Last Action:** 4-21-21 S Received in the Senate

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

General Remarks: Amends 5.041 of the Tax Code. Allows ARB members to be trained by classroom or distance learning.

Proposed effective 1/1/22. **Last Action:** 4-21-21 S Referred to Senate Committee on Senate Local Government

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

Companions: [SB 1029](#) [Huffman, Joan\(R\)](#) (Identical) 4-23-21 H Voted favorably from committee on House Ways and Means

General Remarks: Amends Sec. 11.27 of the Tax Code to say that a person is entitled to exemption for the amount of appraised value of real property owned by the person that arises from the installation or construction on the property of a solar or wind-powered energy device. Also adds Section (a-1) to say that a person is entitled to an exemption of the appraised value of a solar or wind-powered device owned by the person that is installed or constructed on real property and is primarily for production or distribution of energy for on-site use regardless of whether the person owns the real property.

Proposed effective: 9-1-2021 or immediately if receiving a vote of two-thirds of all members of both houses. **Last Action:** 4-14-21 H Voted favorably from committee on House Ways and Means

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

General Remarks: Amends 23.86, 23.96 and 23.9807 of the Tax Code. Changes the rollback period to three years (from five) and the interest rate to five percent (from seven percent) on property that previously qualified as recreational park land, airport property, or restricted timber use land under Subchapters F, G and H of Chapter 23 of the Tax Code.

Proposed effective 9/1/21 **Last Action:** 4-30-21 H Reported favorably from committee on House Ways and Means

[HB 3838](#) [Dominguez, Alex\(D\)](#) Relating to the display of emergency and other notices by a governmental entity on the entity's Internet website.

General Remarks: Adds Section 2051.203 to the redesignated Subchapter F (formerly Subchapter E) of the Government Code. Would require a governmental entity to post in a prominent location on its website emergency notifications and notices regarding ability/inability to provide public services the entity normally provides.

Proposed effective: If the 87th Legislature enacts nonsubstantive additions to and corrections in enacted codes, then 9/1/2021. **Last Action:** 4-29-21 H Reported favorably from committee on House State Affairs

[HB 4085](#) [Bonnen, Greg\(R\)](#) Relating to certain meetings of a commissioners court during a disaster or emergency.

Companions: [SB 1343](#) Taylor, Larry(R) (Identical) 4-30-21 H Referred to House Committee on House County Affairs

General Remarks: Adds Section 551.091 to the Government Code. Would allow a commissioner's court to hold an open or closed meeting to deliberate only on disaster/emergency conditions and related public safety matters that require an immediate response. Would require compliance with the Open Meetings Act only to the extent practicable under the circumstances. However, no vote or final action may be taken during the meeting, and the minutes and a recording of the meeting must be kept and made available to the public. This section would expire on 9/1/27.

Proposed effective: 9/1/2021. **Last Action:** 4-30-21 H Withdrawn from the Local Calendar

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

General Remarks: Creates a joint interim committee to study methods and procedures for appraising agricultural land.

Proposed effective 9/1/21. **Last Action:** 4-13-21 H Committee action pending House Administration

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

General Remarks: Adds Sec. 41.445 of the Tax Code, amends 41.45 of the Tax Code. Requires the ARB to schedule an informal conference with the CAD for each owner who files a protest. Unless requested by the owner, the informal may not be held within 5 days of the formal conference. Teleconference hearings may only be held if the owner notifies the board that they will appear by phone, the ARB may no longer propose a teleconference.

Proposed effective 9/1/21. **Last Action:** 4-21-21 H Voted favorably from committee on House Ways and Means

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

General Remarks: Amends 23.51 of the Tax Code. Eliminates hunting or recreational income from the net to land calculation of value for 1-D-1 properties.

Proposed effective 9/1/21. **Last Action:** 4-19-21 H Not heard in committee House Ways and Means

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

General Remarks: Amends 41.45 of the Tax Code. Owners may elect to attend ARB hearings by videoconference.

Proposed effective 9/1/21. **Last Action:** 4-30-21 H Recommended for Local and Consent Calendar

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

Companions: [SB 1953](#) Paxton, Angela(R) (Identical) 3-31-21 S Introduced and referred to committee on Senate Local Government

General Remarks:

Amends Tax Code Sections 1.071(b) and 11.43 bill to require that requests for refunds that are to be sent to a specific address may be sent to the CAD which will deliver the request to the tax office. Also, language must be placed on the homestead exemption application regarding late filings and deadlines. Further, the chief appraiser may not deny an application based on the date of issuance of the persons driver's license or ID.

Proposed effective: 9/1/21. **Last Action:** 4-19-21 H Committee action pending House Ways and Means

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

General Remarks: Amends Tax Code 6.03. This bill allows the county tax assessor-collector to be appointed by a taxing unit as a voting director of the BOD of a CAD in a county of more than 100,000 with a city of more than 150,000 which is also located in a county of less than 5,000.

Proposed Effective: 9/1/21. **Last Action:** 4-30-21 H Passed on local calendar (Vote: Y:141/N:0)

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

General Remarks: Adds Section 23.191 of the Tax Code. Allows a rural utility located in multiple counties to render its property and the Chief appraiser must accept the utility's rendition as the presumptive market value of its property. The presumptive value shall be 20 percent of net book value of taxable property. The presumption may be overcome by owner or chief appraiser by a preponderance of the evidence.

Last Action: 4-19-21 H Committee action pending House Ways and Means

[HB 4429](#) [King, Tracy\(D\)](#) Relating to notice of water and wastewater requirements for the foreclosure sale of residential properties by certain political subdivisions.

Companions: [SB 1924](#) Zaffirini, Judith(D) (Identical) 3-31-21 S Introduced and referred to committee on Senate Local Government

General Remarks: Amends Sections 232.0315(a) and (b) of the Local Government Code and Section 34.01(e) of the Tax Code, which as proposed requires a notice of sale to include the statement required by Section 232.0315 of the Local Government Code. See also SB1924.

Proposed effective: Applies only to a sale for which public notice is required on or after 9/1/21.

Last Action: 4-29-21 H Recommended for Local and Consent Calendar

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

General Remarks: Amends Section 34.015 of the Tax Code to add Subsection (c-1), which requires that the county-assessor collector post on the county's website the form a person must use to request a tax statement or a link to the comptroller's website for the appropriate form.

Proposed effective: 9/1/21. **Last Action:** 4-28-21 H Voted favorably from committee on House Ways and Means

[HB 4564 Guillen, Ryan\(D\)](#) Relating to posting a notice of a foreclosure sale on a county's Internet website.

General Remarks: Amends Section 51.002(f-1) of the Property Code. A county must prominently post a notice of sale filed with the county clerk where it posts other auction information. Must also post date, time, and location of sale; bidder eligibility and requirements; and payment instructions on the county's website.

Proposed effective: 9/1/2021. **Last Action:** 4-29-21 H Recommended for Local and Consent Calendar

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

Companions: [HJR 33 Shaheen, Matt\(R\)](#) (Refiled from 86R Session)

General Remarks: H.J.R. 25 proposes a constitutional amendment of Article VIII, Section 1-b(q) of the Texas Constitution authorizing the legislature to allow an exemption of county taxes of up to fifty percent on the residence homestead of a physician who provides health care services for residents who are indigent or receive Medicaid, without seeking payment from any other source. See also HB 457.

Last Action: 4-19-21 S Referred to Senate Committee on Senate Local Government

[HJR 67 Howard, Donna\(D\)](#) Proposing a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes.

General Remarks: H.J.R. 67 proposes an amendment to Section 1-b, Article VIII to allow the Sec. 11.26 tax ceiling to be reduced to reflect the reduction in the maintenance and operations tax in 2019 and subsequent tax years. See HB 1095.

Last Action: 4-26-21 H Committee action pending House Ways and Means

[HJR 81 Davis, Yvonne\(D\)](#) Proposing a constitutional amendment to authorize the legislature to permit certain political subdivisions to adopt a temporary limitation on the appraised value for taxation of certain real property located in specified are

General Remarks: Proposed constitutional amendment of Article VIII, Section 1-a-1 of the Texas Constitution authorizing the legislature to allow taxing units to adopt a temporary limitation on appraised value in certain areas which limits the appraised value to the lesser of the appraised value as required by other law or the preceding year's value. The law must specify the area to which the limitation applies, prescribe the period of not longer than 15 years, prescribe the types of property it applies to, along with any other eligibility requirements and administrative requirements. Expires 1/1/2038.

Last Action: 4-26-21 H Reported favorably from committee on House Ways and Means

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

General Remarks: Proposed constitutional amendment of Article VIII, Section 1-b of the Texas Constitution authorized the legislature to authorize a taxing unit to exempt all or part of the appraised value of the residence homestead of a peace officer who resides in a high-need area. See also HB 1601.

Last Action: 4-26-21 H Committee action pending House Ways and Means

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

Companions: [HJR 26](#) Geren, Charlie(R) (Refiled from 86R Session)[HJR 53](#) Bohac, Dwayne(R) (Refiled from 86R Session)[HJR 77](#) Pacheco, Leo (F)(D) (Refiled from 86R Session)[HJR 22](#) Pacheco, Leo(D) (Identical) 3- 1-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Proposed constitutional amendment of Article VIII, Section 1-b(d) of the Texas Constitution adding a provision limiting the amount of ad valorem taxes imposed on residence homesteads of individuals who are disabled or elderly and their surviving spouses. The amendment adds disabled individuals to Section 1-b(d).

Proposes repealing Article VIII, Section 1-b(h) of the Texas Constitution.

Proposed effective: 1/1/2022. To be submitted to voters at the election on 11/2/2021. See also HB 1705 and Companion HB 381. **Last Action:** 4-19-21 H Committee action pending House Ways and Means

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

Companions: [HJR 107](#) Sanford, Scott(R) (Refiled from 86R Session) [HJR 149](#) Sanford, Scott(R) (Identical) 3-29-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Repeals Section 1-d(f), Article VIII of the Texas Constitution. Repeals the section that provides for rollback taxes on 1-d ag land.

Proposed effective 1-1-22. **Last Action:** 4-26-21 H Committee action pending House Ways and Means

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

General Remarks: Amends Section 1(i), Article VIII of the Texas Constitution and adds subsection (k). Reduces the limitation the legislature may adopt on increases in appraised value of residence homesteads to 5% instead of 10%. Also allows the legislature to limit increases in single family residences that are not homesteads to 10% or a greater percentage.

Last Action: 4-19-21 H Committee action pending House Ways and Means

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

General Remarks: Amends Sec. 1-b(d) of Article VIII of the Texas Constitution to allow the surviving spouse of a disabled individual which is age 55 or older to keep the limitation on the total amount of ad valorem taxes levied by a school district. Includes a temporary provision to refund taxes paid for the 2020 or 2021 tax year if the amount paid exceeds the amount that should have been imposed.

Last Action: 4-23-21 S Removed from hearing 04/26/21, Senate Finance

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

Companions: [HJR 62](#) [Bucy, John\(D\)](#) (Identical) 3-11-21 H Introduced and referred to committee on House Ways and Means

[HJR 71](#) [Wilson, Terry\(R\)](#) (Identical) 3-11-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends Sec. 1-b(h) of Article VIII of the Texas Constitution to allow any political subdivision other than a school to establish a limit on the amount of taxes that can be imposed on the residence homestead of an individual who is disabled or over age 65. Currently Sec. 11.261 of the Tax Code only applies to a county, municipality or junior college district. See HB 3437.

Last Action: 4-28-21 H Voted favorably from committee on House Ways and Means

[SB 56](#) [Zaffirini, Judith\(D\)](#) Relating to the availability of personal information of a current or former federal prosecutor or public defender.

General Remarks: Amends Government Code 552.117(a), 552.1175. Cleans up changes made to Government Code in prior sessions. It adds federal public defender, deputy federal public defender, or assistant federal public defender and the spouse or child of the current or former attorney or public defender to those whose home address, home telephone number emergency contact information and SSN are excepted from pen records. It also adds current or former US attorney, assistant US attorney, federal public defender, deputy federal public

defender, or assistant federal public defender to the list of those who can have their information redacted under 25.025 of the Tax Code.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021.

Last Action: 4-29-21 H Voted favorably from committee on House Criminal Jurisprudence

[SB 58](#) [Zaffirini, Judith\(D\)](#) Relating to purchasing of cloud computing services by a political subdivision.

Companions: [HB 2986](#) Israel, Celia(D) (Refiled from 86R Session)[HB 751](#) Israel, Celia(D) (Identical) 4-12-21 H Recommended for Local and Consent Calendar

General Remarks: Amends Local Government Code 271.003. Would allow governmental agencies to purchase cloud computing services along with other types of personal property currently allowed. See also HB 751.

Proposed effective: Immediately if passed by two-thirds of both houses, otherwise effective 9/1/2021. **Last Action:** 5- 3-21 S Placed on the Senate Calendar for

[SB 63](#) [Nelson, Jane\(R\)](#) Relating to the system for appraising property for ad valorem tax purposes.

Companions: [HB 2100](#) Meyer, Morgan(R) (Identical) 3-15-21 H Introduced and referred to committee on House Ways and Means

[HB 3509](#) Meyer, Morgan(R) (Identical) 3-22-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends 1.086(a)-(e), 6.035(a-1), 6.054, 6.41(f), 11.45(a), (d), (e), 23.44(a), (d), 23.57(a), (d), 23.79(a), (d), 23.85(a), (d), 23.95(a), (d), 23.9805(a), (d), 25.193(b), 25.25(e), 41.44(d), 41.45(a). Adds 25.25(e-1), 41.67(e). SB 63 reforms the governance of appraisal boards and expedites taxpayer applications. Any owner may require the chief appraiser and ARB to send required notices via email. The bill will limit the time in which an individual may serve as a member on the appraisal district's board of directors to six years in county's of more than 120,000. An individual also may not serve if they appraised property for compensation, engaged in the business of representing property owners for compensation, or were employed by the appraisal district during the preceding three years. An individual may not be employed by the appraisal district if they served on the ARB for the district in the preceding two years. The bill also requires chief appraisers to take action on taxpayer applications within 90 days after the date the application is received and fully explain each reason for any denial. The bill also requires ARBs to schedule hearings no later than 90 days after a request. A chief appraiser may not offer evidence or argument to support a denial of an application during a 25.25 or chapter 41 hearing other than the reasons included in the notice of denial. The bill will require a box on a protest for to include a single check-box for both unequal and excessive appraisal. The bill would also require an ARB to schedule a protest hearing under chapter 41 no later than 90 days after the date the notice is filed.

Proposed effective: 9/1/2021. **Last Action:** 4-26-21 H Referred to House Committee on House Ways and Means

[SB 113](#) [West, Royce\(D\)](#) Relating to community land trusts.

General Remarks: Amends Local Government Code 373B.003; Tax Code 23.21(d), (d), 26.10. Adds 23.21(c-1), 26.10(d). SB 113 provides new direction on the organization of a

community land trust and detailed appraisal procedures to appraise property as a community land trust.

Proposed effective: 9/1/2021 but applies only to ad valorem taxes imposed on or after this date. **Last Action:** 4-26-21 S Committee action pending Senate Local Government

[SB 215 Bettencourt, Paul\(R\)](#) Relating to the creation of the office of inspector general at the Texas Education Agency to investigate the administration of public education.

General Remarks: Adds Education Code Chapter 7, Subchapter E. Amends Education Code 39.057(a). This bill creates the Office of Inspector General at the Texas Education Agency to investigate, prevent, and detect wrongdoing, fraud, waste, and abuse in the administration of public education by school districts. The office's authority includes the power to conduct special accreditation investigations under 39.057(a); attend a closed meeting if relevant to the discovery of information regarding any allegations of wrongdoing, fraud, waste, or abuse, except for the private consultation of the entity with its attorney permitted by Section 551.071, Government Code; subpoena witnesses and records relevant to the investigation; and make findings of fact that an entity committed wrongdoing, fraud, waste, or abuse and take appropriate action as determined by the Commissioner.

Proposed Effective: Immediately if passed by two-thirds of both houses; otherwise, September 1, 2001. **Last Action:** 4-29-21 H Received in the House

[SB 230 Seliger, Kel\(R\) Ortega, Lina\(D\)](#) Relating to the continuing education requirement for county commissioners.

Companions: [HB 192 Ortega, Lina\(D\)](#) (Identical) 4-19-21 H Recommended for Local and Consent Calendar

General Remarks: Amends Local Government Code 81.0025(a), (b). SB 230 would allow the 16 required educational hours for a county commissioner to be completed online instead of solely in person.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021. **Last Action:** 4-29-21 H Recommended for Local and Consent Calendar

[SB 330 Lucio, Eddie\(D\)](#) Relating to the exemption from ad valorem taxation of property owned by a charitable organization that provides a meeting place and support services for organizations that provide assistance to persons with substance use disorders an

General Remarks: SB 330 amends Sec. 11.18(d) to add another qualifying purpose for a charitable organization, which is providing 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.

Proposed effective: 1/1/2022 **Last Action:** 4- 7-21 S Committee action pending Senate Finance

[SB 334 Johnson, Nathan\(D\)](#) Relating to disclosure under the public information law of certain records of an appraisal district.

Companions: [HB 2488 Goodwin, Vikki\(D\)](#) (Identical) 3-16-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends Section 552.149(b) of the Gov't Code. Comparable sales data is available to property owner not only for relevant matters to be determined by the appraisal review board, but also by an arbitrator on an appeal under Chapter 41A of the Tax Code.

Repeals 552.149(e) which made certain information from third parties and comparable sales information public in counties under 50,000. Now in those counties this information will be confidential except on owner's request under 41.461 of the Tax Code.

Proposed Effective: Immediately if approved by two-thirds of both houses; otherwise, 9/1/2021. **Last Action:** 4-26-21 H Referred to House Committee on House Ways and Means

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

Companions: [HB 2413](#) Shine, Hugh(R) (Identical) 3-16-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Adds Chapter 41, Subchapter E, Sections 41.81, 41.82, 41.83 to the Tax Code allowing a property owner to file a lawsuit against an appraisal district, chief appraiser, or ARB if it fails to comply with procedural requirements after given notice of the requirement and allegedly fails to comply within 10 days of the notice's delivery.

Proposed effective: 1/1/22. **Last Action:** 4- 6-21 S Committee action pending Senate Local Government

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

Companions: [HB 275](#) Miller, Rick(R) (Refiled from 86R Session)[SB 196](#) Campbell, Donna(R) (Refiled from 86R Session)[HB 475](#) Lopez, Ray(D) (Identical) 2-25-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends Sections 11.133(b) and 11.431(a) of the Tax Code to extend the total exemption of the residence homestead of a surviving spouse of a member of the armed services to those who are killed or fatally injured in the line of duty, and not just killed in action. See SJR 35.

Proposed effective: 1/1/2022 if a constitutional amendment is approved in Nov. 2021. **Last Action:** 4-26-21 H Committee action pending House Ways and Means

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

Companions: [HB 2043](#) Leman, Ben(R) (Identical) 5- 3-21 H Set on the House Calendar

General Remarks: Adds Tax Code 23.46(e-1) and (g) to require land will not lose special valuation for ag if a portion is taken by condemnation for a right of way if the remainder of the land still qualifies for ag. Any additional taxes due because land is diverted to a non-ag use as a result of condemnation is the responsibility of the condemning entity and not the property owner.

Proposed effective: 9/1/21. **Last Action:** 4-30-21 H Reported favorably from committee on House Land and Resource Management

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

General Remarks: Amends Sec. 11.18(d) of the Tax Code to add as a charitable function providing support or relief to children with disabilities in need of residential care, and providing services related to planning for the placement or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant who are considering placing their unborn children for adoption.

Proposed effective: 1/1/2022. **Last Action:** 4-23-21 S Removed from hearing 04/26/21, Senate Finance

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

General Remarks: Amends Sections 31.032 and 31.033 of the Texas Property Tax Code, which proposes to authorize taxing units to allow an installment-payment option for taxes on real and personal property owned or leased by a business under certain revenue limits, that were not damaged by disaster, but were located in an emergency or disaster area. The bill would allow the governing body of a taxing unit to adopt this installment-payment option.

The current statute only permits installment-payments for homestead real property and personal property located in a disaster area that were actually directly damaged by disaster. As proposed, "emergency area" would be added in addition to a disaster area.

Proposed effective: immediately if two-thirds of all members elected to each house approve; otherwise, 9/1/21. **Last Action:** 4-26-21 H Committee action pending House Ways and Means

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

General Remarks: Amends Sec. 11.131(b) of the Tax Code to state "has been awarded by" instead of "receives from" 100 percent disability compensation from the U.S. Department of Veterans Affairs.

Proposed effective: 1/1/2022. **Last Action:** 5- 3-21 H Meeting set for 10:00 A.M. OR ADJ., JHR 140, House Ways and Means

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

Companions: [HB 3585 Meyer, Morgan\(R\)](#) (Identical) 3-22-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Adds Occupations Code Section 1151.109 requiring TDLR implement a rule requiring a link to the comptroller's report of an appraisal district's performance in the

record of the RPA who served as chief of that CAD at the time of the report. A CAD may request information on an RPA whom the board is considering hiring.

Proposed Effective: 9/1/21. **Last Action:** 4-28-21 H Voted favorably from committee as substituted House Ways and Means

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

Companions: [HB 3795](#) [Button, Angie Chen\(R\)](#) (Identical) 4-14-21 H Voted favorably from committee on House Ways and Means

General Remarks: Amends Sec. 11.27 of the Tax Code to say that a person is entitled to exemption for the amount of appraised value of real property owned by the person that arises from the installation or construction on the property of a solar or wind-powered energy device. Also adds Section (a-1) to say that a person is entitled to an exemption of the appraised value of a solar or wind-powered device owned by the person that is installed or constructed on real property and is primarily for production or distribution of energy for on-site use regardless of whether the person owns the real property.

Proposed effective: 9/1/2021 or immediately if receiving a vote of two-thirds of all members of both houses. **Last Action:** 4-23-21 H Voted favorably from committee on House Ways and Means

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

Companions: [HB 3193](#) [Shine, Hugh\(R\)](#) (Identical) 4-12-21 H Committee action pending House Ways and Means

General Remarks: Amends Tax Code Section 41.413. Changes the requirement that all property owners send a notice of appraised value to the lessee of the property who is obligated to pay the taxes to just requiring real property owners to send the notice.

Proposed Effective 9/1/21. **Last Action:** 4-29-21 H Received in the House

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

Companions: [HB 3322](#) [Metcalf, Will\(R\)](#) (Identical) 4-30-21 H Recommended for Local and Consent Calendar

General Remarks: Amends Tax Code Section 6.052, 6.411, 6.412, 6.413, 6.414, and 41.66. Adds Tax Code Sections 6.4101 and 6.4102. In a county with more than 400,000 adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000, the ARB is elected by county voters at the general election. Auxiliary members may be appointed by the commissioner's court.

Proposed Effective 1/1/23 (members to be elected in 2022). **Last Action:** 4-19-21 S Committee action pending Senate Local Government

[SB 1116](#) [Bettencourt, Paul\(R\)](#) Relating to a county, city, or independent school district posting election results on an Internet website.

General Remarks: Adds Section 65.016 to the Election Code. A county, city, or ISD that holds an election and maintains a website shall post on its website the election results, the total number of votes cast, and the total number of votes cast for or against each candidate/measure. Public accessibility to this information must be available as soon as practicable after the election, and without having to make more than two selections or view more than two network locations after accessing the county, city, or ISD website.

Proposed effective: 9/1/2021. **Last Action:** 4-16-21 H Referred to House Committee on House Elections

[SB 1134](#) [Hughes, Bryan\(R\)](#) Relating to address confidentiality on certain documents for certain federal officials and family members of certain federal officials or federal or state court judges.

Companions: [HB 4347](#) Hefner, Cole(R) (Identical) 3-29-21 H Introduced and referred to committee on House Judiciary and Civil Jurisprudence

General Remarks: Amends Sections 13.0021, 13.004(c), 15.0215, 254.0313 of the Election Code, Section 145.007 of the Local Government Code, Section 11.008(j) of the Property Code, Section 25.025(a) and (a-1) of the Tax Code, Section 521.054 and 521.121 of the Transportation Code, Section 552.117(a) and 572.035 of the Government Code.

Would extend the confidentiality of a residence address to federal officials (including federal bankruptcy judges), a marshal of the U.S. Marshals Service, a U.S. attorney, or their family members (as defined under Section 31.006 of the Finance Code).

Also amends Section 411.179 of the Government Code by allowing the use of a courthouse address in lieu of a residence address on a driver's license belonging to federal officials (including federal bankruptcy judges), a marshal of the U.S. Marshals Service, a U.S. attorney, or a family member of the aforementioned.

Proposed effective: 9/1/2021. **Last Action:** 4-28-21 H Committee action pending House Judiciary and Civil Jurisprudence

[SB 1225](#) [Huffman, Joan\(R\)](#) Relating to the authority of a governmental body impacted by a catastrophe to temporarily suspend the requirements of the public information law.

Companions: [HB 3627](#) Paddie, Chris(R) (Identical) 4-28-21 H Reported favorably from committee on House State Affairs

General Remarks: Amends Section 552.233 of the Government Code. Adds clarity to when a governmental body can temporarily suspend the requirements of public information law when experiencing a "catastrophe." A catastrophe must directly impact the governmental body's ability to comply with public information law. Working remotely does not qualify a governmental body to suspend compliance. A suspension is allowed only once per catastrophe for a period not to exceed 14 consecutive calendar days.

Proposed effective: 9/1/2021. **Last Action:** 4-29-21 H Received in the House

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

General Remarks: Amends Chapter 403 of the Government Code to add Section 403.3022. The comptroller will conduct an annual farm and ranch survey for estimating productivity values of qualified open-space land as part of the PVS. The comptroller shall prepare and issue an instructional guide, not later than January 1, 2022, to assist property owners in completing the survey. The comptroller must also conduct an online or in-person informational session for the public as to how to complete the survey each year and provide information to the public as to how to access that informational session. Each chief appraiser shall distribute the instructional guide to their ag advisory board.

Proposed effective: 9/1/2021 **Last Action:** 4-28-21 H Referred to House Committee on House Ways and Means

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

General Remarks: Adds Section 312.0022 to the Tax Code. Prohibits owner or lessee of a parcel of real property that is located wholly or partly in a reinvestment zone from receiving an exemption from taxation under a tax abatement agreement that is entered into on or after Sept. 1, 2021 if after Sept. 1, 2021 a solar energy device or wind-powered energy device is installed or constructed on that same parcel of real property.

Proposed effective: 9/1/2021. **Last Action:** 3-25-21 S Committee action pending Senate Natural Resources/Economic Development

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

General Remarks: Amends 312.005 of the Tax Code. Requires the chief appraiser to deliver certain information to the comptroller including the kind, number, and location of all proposed improvements of the property for each tax abatement in a reinvestment zone.

Proposed effective 9/1/21. **Last Action:** 4-28-21 H Referred to House Committee on House Ways and Means

[SB 1357 Hughes, Bryan\(R\)](#) Relating to deadlines associated with proposing and adopting a budget for certain counties.

Companions: [HB 4192 Dean, Jay\(R\)](#) (Identical) 4- 7-21 H Removed from hearing 04/08/21, House County Affairs

General Remarks: Amends Sections 111.003(a), 111.006(a), 111.007(b) and (c), 111.008(a), 111.033(a), 111.037(a), and 111.038(b) of the Local Government Code. Would require the county judge and auditor to prepare and file a budget no later than the August 15th. Would then require the commissioner's court to hold a hearing on the budget no later than the 10th day after the day the budget is filed, but before the commissioner's court adopts the county's ad valorem tax rate for the current tax year. Notice of the hearing must be at least 10 days before the hearing but no earlier than 30 days before the hearing.

Proposed effective: Immediately if approved by two-thirds vote of both houses; otherwise, 9/1/2021. **Last Action:** 5- 3-21 S Placed on the Senate Calendar for

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

Companions: [HB 533](#) Shine, Hugh(R) (Identical) 4-20-21 S Referred to Senate Committee on Senate Local Government

General Remarks:Amends 33.25(a), (b) of the Tax Code. This bill would change the procedures for tax sales of personal property. Current law that is applicable to a bracket of counties with a population of three million or more would apply to all.

Proposed effective: 9/1/2021. **Last Action:** 4-19-21 S Committee action pending Senate Local Government

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

General Remarks: Amends Sections 256.052(b), (c), and (h) of the Transportation Code to allow a county commissioners court to designate a political subdivision, or other specific portion of the county, as a defined district for the purposes of a special road tax. It is required to do so if a petition is signed by a majority of registered voters in that area.

Amends Section 256.053 of the Transportation Code to allow a commissioners court to hold an election to determine whether to repeal a special road tax. However, an election is required if a petition is signed by a certain number of registered voters. If a tax is repealed, the commissioners court is required to issue refund to the taxpayers accordingly. The commissioners court can only continue to impose the repealed tax only until the amount collected satisfies any debt.

Proposed effective: 9/1/21. **Last Action:** 4-26-21 S Committee action pending Senate Local Government

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

General Remarks: Amends 1.07, 1.085, 25.192, 25.193, 41.461 of the Tax Code. Adds 1.075, 1.087 of the Tax Code. Repeals 1.085(g),(h),(k),(m), 1.086, and 41.46(e) of the Tax Code. Requires communications required or permitted to be delivered by a tax official to an owner or agent must be delivered electronically. Requirements to send items by regular or certified mail are satisfied by delivering the communication electronically. An owner may opt out of electronic delivery or enter into an agreement to specify the method of delivery. Comptroller develops rules to govern electronic delivery of communications and payments. The comptroller may also develop a centralized system for administering electronic delivery of communications and payments.

Proposed effective 9/1/21. **Last Action:** 4-30-21 H Referred to House Committee on House Ways and Means

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

Companions: [SB 956](#) Bettencourt, Paul(R) (Refiled from 86R Session)[HB 1628](#) Raymond, Richard(D) (Identical) 3- 9-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends and adds Tax Code 25.25(c-1). This bill creates a method to protest the correction of BPP to the current roll plus two years prior for a rendition error. A person cannot claim relief if the account was protested or agreed to in value.

Effective: 9/1/21. **Last Action:** 5- 3-21 S First placement on Senate Intent Calendar for

[SB 1427](#) Bettencourt, Paul(R) Relating to the applicability of the temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.

General Remarks: Amends Sec. 11.35(a) of the Tax Code to define "damage" as physical damage when determining an exemption for property damaged as the result of a disaster. The amendment is intended as a clarification of existing law.

Proposed effective 9-1-2021 or immediately if the bill receives a two-thirds vote of all members of each house. **Last Action:** 4-29-21 H Received in the House

[SB 1428](#) Bettencourt, Paul(R) Relating to the applicability of the exemptions in the event of a disaster from certain limitations on the ad valorem tax rate of a taxing unit.

General Remarks: Amends Sections 26.07(b) and 26-08(a-1) of the Tax Code to add increased expenditures relating to an epidemic as one of the disasters which allow a taxing unit to adopt a tax rate that exceeds the taxing unit's voter-approval rate or de minimis rate.

Proposed effective 1-1-2022. **Last Action:** 4-29-21 H Received in the House

[SB 1429](#) Bettencourt, Paul(R) Relating to the alternate provisions for ad valorem tax rate notices when the de minimis rate of a taxing unit exceeds the voter-approval tax rate.

Companions: [HB 2429](#) Meyer, Morgan(R) (Identical) 4-29-21 S Passed on local calendar (Vote: Y: 31/N: 0)

General Remarks: Amends Section 26.063 of the Tax Code by adding subsection (d). Would require the de minimis rate to be included in certain notices (i.e. those required by 26.06(b-1) and (b-3), which relate to no-new-revenue tax rates). Would also change previous definitions used in notice required under Section 26.06(b-1) or (b-3). Only applies to taxing units not required to hold an election under Section 26.07 and for which voters may not petition to hold an election under Section 26.075.

Proposed effective: Immediately if passed by two-third of both houses; otherwise, 9/1/2021. **Last Action:** 4-19-21 S Voted favorably from committee on Senate Local Government

[SB 1432](#) Bettencourt, Paul(R) Relating to the eligibility for unemployment compensation benefits of individuals who serve on the appraisal review board of an appraisal district.

Companions: [HB 3540](#) Shine, Hugh(R) (Identical) 3-22-21 H Introduced and referred to committee on House Business and Industry

General Remarks: Adds Section 207.0435 of the Labor Code. ARB members are not entitled to unemployment compensation benefits.

Proposed effective 9/1/21 **Last Action:** 3-23-21 S Removed from hearing 03/25/21, Senate Natural Resources/Economic Development

[SB 1434](#) Bettencourt, Paul(R) Relating to public notice of the availability on the Internet of property-tax-related information.

Companions: [HB 2723](#) Meyer, Morgan(R) (Identical) 4-19-21 S Referred to Senate Committee on Senate Local Government

[HB 3680](#) Shine, Hugh(R) (Identical) 3-22-21 H Introduced and referred to committee on House Ways and Means

General Remarks: Amends Section 25.19(m), Section 26.04(e-2), Section 26.052(e-1), Sections 26.06(b-1), (b-2), and (b-3), and Section 26.061(b) of the Tax Code. Also amends Section 44.004(c) of the Education Code and Section 49.236(a) of the Water Code.

Would require specific language in certain notices sent to taxpayers that essentially guides them to a website aimed at helping taxpayers locate their local property tax database (via PropertyTaxes.Texas.gov) for property information, scheduled hearings, proposed tax rates, etc. This additional language would not need to be included in the notices until 1/1/2022.

Adds Section 26.175 to the Tax Code, which provides for a central Property Tax Database Locator Website. The Comptroller would develop and maintain a website which provides links to each appraisal district's property tax database website at PropertyTaxes.Texas.gov. The Comptroller's website would need to be developed by 1/1/2022. Changes to tax rate notices would apply to a tax year beginning on or After January 1, 2022.

Proposed effective: Immediately, if approved by two-thirds majority in both houses; otherwise, 9/1/2021. **Last Action:** 4-12-21 S Committee action pending Senate Local Government

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

Companions: [HB 2959](#) Shine, Hugh(R) (Identical) 3-18-21 H Introduced and referred to committee on House Public Education

General Remarks: Amends Government Code 403.303. This bill allows the owner of property that is being used by the comptroller for purposes of the property value study to join the ISD as part of the appeal of the determination of the value.

Proposed effective: 1/1/22. **Last Action:** 5- 3-21 S Placed on the Senate Calendar for

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

General Remarks: Adds Section 140.013 to the Local Government Code. Would only apply to municipalities with a population of 500,00 or more, and counties with a population of one million or more. Would require a municipality to conduct an efficiency audit before seeking

voter approval of a tax rate (for taxing units other than a school district). The results of the audit would then be discussed during an open meeting and posted on the entity's website. This section would only apply to elections for tax rate approval held on or after Jan. 1, 2022.

Proposed effective: 9/1/21 **Last Action:** 4- 6-21 S Committee action pending Senate Local Government

[SB 1438 Bettencourt, Paul\(R\) Meyer, Morgan\(R\)](#) Relating to the effect of a disaster on the calculation of certain tax rates and the procedure for adoption of a tax rate by a taxing unit.
Companions: [HB 3376 Meyer, Morgan\(R\)](#) (Identical) 4-28-21 H Laid on the table - subject to call - see SB 1438

General Remarks: Adds Tax Code 26.042. Changes the definition of disaster in Chapter 26 to only disasters that cause physical damage to property (removes droughts, epidemics, or pandemics). Taxing Units other than schools can calculate their Voter Approval Tax Rate (VATR) at 8 percent if any part of the district is in a declared disaster area and at least 1 person in the unit is granted an 11.35 exemption. This is allowed until the earlier of: 1) the first tax year in which the taxable value of the unit exceeds the taxable value in the year of the declaration or 2) the third tax year after the year of the declaration.

For non-school taxing units, increased expenditures due to the disaster will allow a unit to exceed the VATR without election in the year following the declaration. For schools, increased expenditures due to the disaster will allow a school to exceed the VATR without election in the year following the declaration if the governor asks for federal assistance for the area of the school. If any taxing unit adopts a higher rate and avoids election as per this section, that increase in tax rate may not be considered when calculating the VATR in following year.

Any taxing unit using this section to calculate or exceed the VATR must specify which disaster declaration is being used. The unit may not use the same declaration as a basis if in an intervening year they have used a different declaration.

Proposed effective: Immediately with 2/3 vote or 9/1/2021 **Last Action:** 4-29-21 H Passed (Vote: Y:103/N: 43)

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

General Remarks: Amends Section 6.30(c) of the Tax Code to reduce the collection penalty allowed from 20% to 15% of the total taxes, penalties, and interest due.

Proposed effective: 1/1/22. **Last Action:** 4-26-21 S Committee action pending Senate Local Government

[SB 1449 Bettencourt, Paul\(R\)](#) Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.
Companions: [HB 4353 Burrows, Dustin\(R\)](#) (Refiled from 86R Session) [SB 1006 Bettencourt, Paul\(R\)](#) (Refiled from 86R Session)

General Remarks: Amends Tax Code 11.145 to increase the exemption amount for personal property from \$500 to \$2500.

Proposed effective: 1-1-22. **Last Action:** 5- 3-21 H Meeting set for 10:00 A.M. OR ADJ., JHR 140, House Ways and Means

[SB 1492 Bettencourt, Paul\(R\)](#) Relating to an expedited response by a governmental body to a request for public information.

Companions: [HB 3435 Smithee, John\(R\)](#) (Identical) 4- 8-21 H Committee action pending House State Affairs

General Remarks: Adds Subchapter K (552.401, et seq.) and Section 552.352 to the Government Code. Would allow a governmental body to expedite its response to an open records request by allowing the governmental body to withhold or redact information without having to first request an Attorney General opinion. Certain requirements must be met in order to ensure that the requestor can appeal to the Attorney General as to the withheld/redacted information. If the AG determines that the governmental body failed to comply with the requirements of Chapter 552, then it may revoke the training certificate of the individual who provided the initial response to the requestor. The AG would keep a list of individuals and governmental bodies who are authorized and unauthorized to respond to an open records request.

Also creates an affirmative defense to release of confidential information if, during an expedited response, a governmental body unintentionally released the information.

Proposed effective: 9/1/2021. **Last Action:** 4- 6-21 S Committee action pending Senate Business and Commerce

[SB 1536 Taylor, Larry\(R\)](#) Relating to the public school finance system.

Companions: [HB 1525 Huberty, Dan\(R\)](#) (Identical) 4-23-21 S Received in the Senate

[HB 3837 Huberty, Dan\(R\)](#) (Identical) 3-23-21 H Introduced and referred to committee on House Public Education

General Remarks: Multiple changes to the Education Code, including changes for charter schools and attendance calculation. Educ Code 48.2552 changes the definition of DPV in to allow change by agency rule. Educ Code 48.11 changes the weights for the fast growth allotment. Educ Code 48.2721 is changed to allow the commissioner to make adjustments (reduce state aid) for rates that exceed limitations in 45.003. Educ 45.0021 is added to allow the commissioner to identify and, if necessary, sanction schools that increase their M&O rate intended to create a surplus to pay debt service.

Proposed effective: Passage of Const Amendment **Last Action:** 4- 8-21 S Committee action pending Senate Education

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

General Remarks: Amends Tax Code 5.12, 5.13, This bill provides that members of the BOD of a CAD will be appointed by commissioner's court from a list of nominees presented by the taxing jurisdictions. One member will be selected from each precinct and one from the county at large.

Proposed effective: 9/1/21. **Last Action:** 4-19-21 S Committee action pending Senate Local Government

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

Companions: [HB 3243 Shine, Hugh\(R\)](#) (Identical) 4-26-21 H Committee action pending House Ways and Means

General Remarks: Amends Section 31.06 of the Tax Code to authorize a collector to adopt a policy requiring payment of delinquent taxes, penalties, interest, and costs to be made with United States currency, cashier's check, certified check, or electronic funds transfer, if the payment relates to personal or real property seized or sold at a tax sale

Under current law, a collector shall accept United States currency, check, money order, credit card, or electronic funds transfer.

Proposed effective: immediately, if 2/3 vote by all members of each house. Otherwise, 9/1/2021. **Last Action:** 4-28-21 H Voted favorably from committee on House Ways and Means

[SB 1854 Powell, Beverly\(D\)](#) Relating to an appeal through binding arbitration of an appraisal review board order determining a protest concerning a residence homestead for which the property owner has elected to defer.

General Remarks: Amends Tax Code 41A.10. This bill states that taxes are not considered delinquent for purposes of filing for binding arbitration if the owner has deferred the payment of taxes.

Proposed Effective: 9/1/21 **Last Action:** 4-29-21 S Recommended for Local/Uncontested Calendar

[SB 1879 Bettencourt, Paul\(R\)](#) Relating to the authorization and reporting of expenditures for lobbying activities by certain political subdivisions and other public entities.

General Remarks: Adds Section 140.013 to the Local Government Code. Would allow a political subdivision or other entity to spend money to influence the outcome of any pending legislation if the expenditure is authorized by a majority vote of the governing body in an open meeting, but the entity would be subject to certain requirements (e.g., reporting to the Texas Ethics Commission and publishing on the entity's website the details of the entity's lobbying efforts).

Proposed effective: 9/1/2021. **Last Action:** 4-30-21 H Referred to House Committee on House State Affairs

[SB 1919 Lucio, Eddie\(D\)](#) Relating to the authority of a property owner to participate by videoconference at a protest hearing by an appraisal review board.

General Remarks: Amends 41.45 of the Tax Code. Allows a property owner to appear for an ARB hearing by videoconference. Excludes CADs of less than 100,000 that do not have the technological capabilities to conduct hearings via videoconference.

Proposed effective 9/1/21. **Last Action:** 4-29-21 S Recommended for Local/Uncontested Calendar

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

Companions: [HJR 23 Miller, Rick\(R\)](#) (Refiled from 86R Session) [SJR 47 Campbell, Donna\(R\)](#) (Refiled from 86R Session) [HJR 29 Lopez, Ray\(D\)](#) (Identical)

3- 1-21 H Introduced and referred to committee on House Ways and Means

General Remarks: proposes a constitutional amendment of Article VIII, Section 1-b(m) of the Texas Constitution authorizing the legislature to provide an exemption from ad valorem taxation of all or part of the market value of the residence homestead of a surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty, and not just killed in action.

Last Action: 4-26-21 H Committee action pending House Ways and Means