



NEWSLETTER JUNE 24, 2021

[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 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 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.

Effective Date: 1- 1-22

Citations: [11.18\(p\)](#), TAX Amend

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

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 applicable to a bracket of counties with a population of three million or more would apply to all counties regardless of population size.

Effective Date: 9- 1-21

Citations: [33.25\(a\)-\(b\)](#), TAX Amend

[HB 988](#) [Shine, Hugh\(R\)](#)[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.

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 review each ARB's procedures yearly.

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.

For counties of 120,000 or more, taxing units entitled to cast 5% of the total votes for BOD must vote by the first or second meeting after the chief appraiser delivers ballots and must provide the vote to the chief appraiser not later than the third day following the vote.

The list of items a TLO must compile and forward to the comptroller now includes "complaints." TLO does not commit an offense by communicating with the chief appraiser or employee of the district, ARB, Board of directors, tax consultant, owner, agent, or other person if the communication is made in good faith exercise of duties.

A member of a governing body commits a class A misdemeanor if the person communicates with the chief appraiser or other employee of the CAD for the purpose of influencing the value, other than related to their own property.

Allows taxing units in designated disaster zone to extend the time for goods-in-transit to leave the location up to 270 days. (Expires Dec. 31, 2025)

Owner of a fleet of vessels or watercraft used as instrumentalities of commerce may elect to have allocation of value calculated based on the entire fleet.

If an appraisal district changes an account number, the CAD must provide written notice as soon as possible and must provide notice of the change with its 25.19 notice. Except for residential, improvement only, or delinquent accounts, on request of an owner, a district must combine contiguous parcels or separate identifiable segments into individual appraisal records. The request must be made by Jan. 1 and must include a legal description as contained in a deed sufficient to describe the property. If the Chief Appraiser fails to separate or combine accounts as requested, the ARB may order it by protest or 25.25 motion. Separation or combination does not affect the application of generally accepted appraisal techniques, including real property that is part of the same economic unit contained in the same or another account.

25.91 notice must include an explanation of the availability of an informal conference.

For property for which a person files a required rendition, the 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.

Section 31.11 requirements for refunds do not apply to 25.25 corrections or lawsuit overpayments or refunds.

ARBs must hold a public hearing to adopt their procedures. ARB must give a copy to the BOD, TLO and comptroller within 15 days of adoption. Hearing procedures must be posed in each hearing room and on the CAD's website if they have one. ARBs must schedule an informal hearing if an owner requests it.

An owner may 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 who owns property or the chief appraiser may file a complaint with the TLO that the ARB procedures are not in compliance with the Code or the Comptroller's model procedures. TLO investigates and board of directors may direct the ARB chair to take remedial action and may remove the ARB chair if they fail to act.

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

Owner who defers taxes under 33.06 or 33.065 may still appeal an order of the ARB by binding arbitration.

A lessee may appeal an ARB order brought by the property owner if the owner does not appeal.

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

Effective Date: 1- 1-22

Citations: [5.103, TAX](#) Amend
[5.104\(I\), TAX](#) Amend
[6.03, TAX](#) Amend
[6.052, TAX](#) Amend
[6.155, TAX](#) New Language
[11.252\(d\), TAX](#) Amend
[11.253\(I\)-\(m\), TAX](#) New Language
[21.021\(a\)-\(b\), TAX](#) Amend
[21.031, TAX](#) Amend
[25.02\(c\)-\(g\), TAX](#) New Language
[25.19\(b\), TAX](#) Amend
[25.19\(m\)-\(n\), TAX](#) New Language
[31.11\(h\), TAX](#) Amend
[41.01\(c\)-\(e\), TAX](#) New Language
[41A.015, TAX](#) New Language
[41A.10, TAX](#) Amend
[41.44\(d\), TAX](#) Amend
[41.445, TAX](#) New Language
[41.45, TAX](#) Amend
[41.461\(a\), TAX](#) Amend
[41.47, TAX](#) Amend
[41.66, TAX](#) Amend
[42.015\(a\), TAX](#) Amend
[42.23\(e\), TAX](#) Amend

[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.

Effective Date: 5-19-21

Citations: [552.117\(a\), GOV](#) Amend
[552.1175\(a\), GOV](#) Amend
[25.025\(a\), TAX](#) Amend

[HB 1090](#) [Bailes, Ernest\(R\)](#)[Nichols, Robert\(R\)](#) 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). Changes the amount of time a chief appraiser can add omitted property to the appraisal roll from five years to three years for real property.

Effective Date: 9- 1-21

Citations: [25.21\(a\), TAX](#) Amend

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

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. Also lists exceptions to the required cybersecurity training to certain individuals on leave.

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.

Effective Date: 5-18-21

Citations: [772.012, GOV](#) New Language
[2054.519\(f\), GOV](#) Repeal
[2054.5191, GOV](#) Amend
[2056.002\(b\), GOV](#) Amend

[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 tax

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.

Effective Date: 1- 1-22

Citations: [11.20\(j\)](#), [TAX](#) Amend

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

General Remarks:

Amends Section 2254.102(e) of the Government Code. Reduces the applicability of Chapter 2254, Subchapter C of the Government Code, which specifies the contracts for legal services that require review and approval by the Texas Attorney General's Office. Section 2254.102(e) is amended so that contracts for the collection of obligations owed to political subdivisions are not subject to review and approval by the Texas Attorney General's Office. Obligations referred to in this subsection do not include fines or penalties resulting from actions under Chapter 7 of the Water Code.

Effective Date: 9- 1-21

Citations: [2254.102\(e\)](#), [GOV](#) Amend

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

General Remarks:

Multiple changes to the Education Code, including changes for charter schools and attendance calculation, adjustments for COVID funding, and changes for tutoring programs. Educ Code 11.156 requires Districts to accept donations from Parent-Teacher Organizations. Educ Code 12.106 adjusts allotments to charter schools. Educ Code 28.004 adds additional requirements for local school health advisory councils and for human sexuality education. Educ Code 28.0062 extends to next year the requirements for teacher literacy achievement training. Multiple changes to Chapter 29 allowing reimbursements or grants for autism and dyslexia programs and covid responses for things such as technology and wifi. 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 48.111 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, with some exceptions allowed.

Effective Date: 6-16-21

Citations: [8.061\(d\)](#), [ED](#) Amend

[11.156\(c\)-\(d\)](#), [ED](#) New Language

[12.106\(a-5\)-\(a-6\)](#), [ED](#) New Language

12.133(b),(b-1),(c), ED Amend
12.133(d),(d-1),(e), ED Repeal
21.3521(a), ED Amend
22.092(d), ED Amend
28.004, ED Amend
28.0062(a), ED Amend
29.026, ED Amend
29.026(f),(m), ED Repeal
29.027, ED Amend
29.124, ED Repeal
29.153(d-1), ED Amend
29.929 - 29.934, ED New Language
31.0211(c), ED Amend
32.155, ED Amend
33.913, ED New Language
37.108(b-1), ED Amend
39.0261, ED Amend
39.053(g-4), ED Amend
39.087, ED New Language
42.168, ED Amend
45.0021, ED Amend
48.005(d), ED Amend
48.0051(a-1), ED Repeal
48.009, ED Amend
48.051(c-1)-(c-2), ED New Language
48.104, ED Amend
48.106, ED Amend
48.109, ED New Language
48.110(f), ED Amend
48.111, ED Amend
48.112(j), ED New Language
48.115, ED New Language
48.252(a), ED Amend
48.2551, ED Amend
48.2552(b), ED Amend
48.257(c), ED Amend
48.2611, ED New Language
48.2721, ED New Language
48.277(c-1), ED New Language
48.281, ED New Language
48.302(b), ED Amend
48.303, ED New Language
48.401 - 48.409, ED New Language
49.0041, ED New Language
49.054(b), ED Amend
49.054(a),(c), ED Repeal
822.201(b), GOV Amend

824.602(a), GOV Amend
825.604, GOV New Language
86th, RS 1036, Sec 2, SES Repeal
86th, RS 1060, Sec 8, SES Repeal

HB 1869 Burrows, Dustin(R) Bettencourt, Paul(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) and adds Subdivisions (9), (18-a), and (18-b) to 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. Also defines "designated infrastructure," "refunding bond," and "self-supporting debt."

Effective Date: 9- 1-21

Citations: 26.012, TAX Amend

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.

General Remarks:

Adds Section 26.063(d) to the Tax Code, which 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). Also provides new definitions for "voter-approval tax rate" and "de minimis rate." Lastly, provides language to use when an election is required.

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.

Effective Date: 5-15-21

Citations: 26.063(d), TAX New Language

HB 2535 Sanford, Scott(R) Perry, Charles(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.

General Remarks:

Amends Section 23.014 of the Tax Code. In determining market value, chicken coops or rabbit pens used for non-commercial food production should be excluded.

Effective Date: 1- 1-22

Citations: 23.014, TAX Amend

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

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 to guide them to Texas.gov/PropertyTaxes, a website aimed at helping taxpayers locate their local property tax database and taxing information.

Adds Section 26.175 to the Tax Code, which would require the Department of Information Resources to develop and maintain the website located at Texas.gov/PropertyTaxes, which would provide links to each appraisal district's property tax database website. The website would need to be developed by 1/1/2022. Changes to tax rate notices would apply to ad valorem tax year beginning on or After 1/1/2022.

Effective Date: 6- 3-21

Citations: 44.004(c), ED Amend
25.19(m), TAX New Language
26.04(e-2), TAX Amend
26.052(e-1), TAX New Language
26.06(b-1),(b-2),(b-3), TAX Amend
26.061(b), TAX Amend
26.175, TAX New Language
49.236(a), WAT Amend

[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. All appraisal review board members are appointed by the local administrative district judge in the county in which the appraisal district is established. Abolishes the 120,000-population limit. Applies to the appointment of members to terms beginning 1/1/22 and after.

Effective Date: 6- 7-21

Citations: 411.1296(c), GOV Amend
6.052(f), TAX Amend
6.41, TAX Amend
6.412(d), TAX Amend

[HB 3629 Bonnen, Greg\(R\)Taylor, Larry\(R\)](#) 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 Section 33.06, Subchapter (b), (c), (c-1), and (f) of the Tax Code, relating to the expiration date of a deferral or abatement of the collection of ad valorem taxes on the residence homestead of an elderly or disabled person, or disabled veteran. As amended, 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.

Effective Date: 9- 1-21

Citations: 33.06, TAX Amend

HB 3786 Holland, Justin(R) Nelson, Jane(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.

Effective Date: 9- 1-21

Citations: 5.03(d), TAX New Language

HB 3788 Holland, Justin(R) Nelson, Jane(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.

Effective Date: 1- 1-22

Citations: 5.041, TAX Amend

HB 3833 King, Phil(R) Hancock, Kelly(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 23.215, 23.55, 23.59, 23,76, 23.86, 23.96 and 23.9807 of the Tax Code.

Provides the particular methodology for appraising certain low and moderate income housing that is new or has not reached stabilized occupancy.

Changes the rollback period to three years (from five) and eliminates the interest rate on property that previously qualified as open space, recreational park land, airport property, or restricted timber use land under Subchapters F, G and H of Chapter 23 of the Tax Code.

Effective Date: 6-15-21

Citations: 23.215, TAX Amend
23.55, TAX Amend
23.58(c),(d), TAX Amend
23.76(a),(b),(c), TAX Amend
23.86(a),(b), TAX Amend
23.96(a),(b), TAX Amend
23.9807(a),(b),(c),(f), TAX Amend

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

General Remarks:

Amends Sec. 23.013 of the Tax Code. For homes in a designated historic district, the appraisal district must consider the effect on value of any restriction placed on the owner's ability to alter the home.

Effective Date: 1- 1-22

Citations: [23.013\(e\), TAX](#) New Language

[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.

Effective Date: 11- 2-21 G Election date

Citations: [VIII Sec 1-b\(d\), CON](#) Amend

[SB 56](#) [Zaffirini, Judith\(D\)](#) [Collier, Nicole\(D\)](#) 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. Adds federal public defenders, deputy federal public defenders, assistant federal public defenders, and the spouse or child of a current or former attorney or public defender to those whose home address, home telephone number emergency contact information and SSN are excepted from disclosure in response to an open records request. 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.

Effective Date: 6-14-21

Citations: [552.117\(a\), GOV](#) Amend
[552.1175\(a\), GOV](#) Amend
[25.025\(a\), TAX](#) Amend

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

General Remarks:

Amends Local Government Code 271.003(8). Will allow governmental agencies to purchase cloud computing services along with other types of personal property currently allowed. The inclusion of cloud computing services as "personal property" is limited only to Subchapter A, Chapter 271.

Effective Date: 6- 3-21 **Citations:** [271.003\(8\), LGC](#) Amend

SB 63 Nelson, Jane(R) Meyer, Morgan(R) Relating to the system for appraising property for ad valorem tax purposes.

General Remarks:

Amends 5.03, 5.041, 6.035(a-1), 6.054, 6.41(f), 11.27, 11.45(a), (d), (e), 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.193(b), 25.25(e), 41.44(d), 41.45(a). Adds 25.25(e-1), 41.46, 41.67(e).

Comptroller may require an item to be submitted electronically upon notice. ARB training may be accomplished by distance learning.

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 all or part of five terms in counties of more than 120,000 (terms served prior to the enactment of the bill do not count). An individual may not serve on the board if they were a CAD employee any time during the prior 3 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 Board or administrative law judge must either remove and ARB member or find removal is not warranted within 90 days of learning of the potential grounds for removal of an ARB member.

Clarifies that solar or wind devices installed on real property for use on site are entitled to exemption, even if the owner of the device does not own the real property.

The bill also requires chief appraisers to take action on taxpayer applications (homestead, open space, timber, etc.) within 90 days after the date the application is received. A request for additional information must be made within 30 days. A modification or denial must fully explain each reason for any denial. 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, unless the additional reason is provided 14 days before the hearing and was not known at the time of denial.

ARBs must schedule a 25.25 hearing requested between Jan 1- sept. 1 no later than 90 days after the ARB approves the records. A request for hearing made between Sept 1 and Jan 1 must be set within 90 days. Regular protests must be heard no later than 90 days after ARB approves the records.

Protest forms must allow one box to be checked for both market and equity claims.

For an ARB in a county of 120,000 or more, ARB must deliver an electronic reminder of the protest hearing 7 days before the hearing, if the reminder is requested in writing.

Effective Date: 9- 1-21

Citations: 5.03(d), TAX New Language
5.041, TAX Amend

6.035(a-1), TAX Amend
6.054, TAX Amend
6.41(f), TAX Amend
11.27, TAX Amend
11.45(a)-(b),(d)-(e), TAX Amend
23.193(b), TAX Amend
23.44(a)-(b),(d), TAX Amend
23.57(a)-(b),(d), TAX Amend
23.79(a),(b),(d), TAX Amend
23.85(a)-(b),(d), TAX Amend
23.95(a)-(b),(d), TAX Amend
23.9805(a)-(b),(d), TAX Amend
25.25(e), TAX Amend
41.44(d), TAX Amend
41.45(a), TAX Amend
41.46(f), TAX New Language
41.67(e), TAX New Language

SB 113 West, Royce(D)Rodriguez, Eddie(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). Provides new direction on the organization of a community land trust and detailed appraisal procedures to appraise property as a community land trust.

Effective Date: 9- 1-21

Citations: 373B.003, LGC Amend
23.21, TAX Amend
26.10, TAX Amend

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

General Remarks:

Amends Local Government Code 81.0025(a), (b). Will allow the 16 required educational hours for a county commissioner to be completed online instead of solely in person. However, during the first twelve months of the commissioner's first term the hours must be completed in person.

Effective Date: 5-26-21

Citations: 81.0025(a)-(b), LGC Amend

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

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.

Effective Date: 6-14-21

Citations: [552.149\(b\), GOV](#) Amend
[552.149\(e\), GOV](#) Repeal

[SB 611](#) [Campbell, Donna\(R\)](#)[Lopez, Ray\(D\)](#) 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.

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.

Effective Date: 1- 1-22 Effective January 1, 2022 except Section 2 which becomes effective January 1, 2022 on adoption of SJR 35

Citations: [11.133\(b\), TAX](#) Amend
[11.431\(a\), TAX](#) Amend
[11.439\(a\), TAX](#) Amend

[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

General Remarks:

Adds Tax Code 23.46(e-1) and (g). 1-d Land will not lose special valuation 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.

Effective Date: 9- 1-21

Citations: [23.46\(c-1\),\(q\), TAX](#) New Language

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

General Remarks:

Amends Section 31.032 and adds Section 31.033 of the Texas Property Tax Code, authorizing the governing body of a taxing unit to adopt an installment-payment option for taxes on residential real property, and personal property under certain revenue limits, that were not damaged by disaster/emergency, but were located in a disaster/emergency area.

The current statute only permits installment payments for homestead real property and personal property located in a disaster area that were actually damaged by disaster. The amendment expands Sec. 31.032 to include properties damaged in "emergency areas," as defined by Section 433.001 of the Government Code, in addition to disaster areas.

The bill also adds Sec. 31.033 to allow installment payments for real property that is owned or leased by a business entity and personal property within certain revenue limits—even if the property is not damaged but is in a disaster or emergency area. The governing body may authorize the agreements, but the statute does not require the taxing units to offer the agreements under Sec. 31.033.

Effective Date: 6- 7-21

Citations: [31.032\(a\), TAX](#) Amend
[31.032\(g\)\(3\)-\(4\), TAX](#) New Language
[31.033, TAX](#) New Language
[33.08\(b\), TAX](#) Amend

[SB 794](#) [Campbell, Donna\(R\)](#)[Meyer, Morgan\(R\)](#) 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.

Effective Date: 1- 1-22

Citations: [11.131\(b\), TAX](#) Amend

[SB 841](#) [Hughes, Bryan\(R\)](#) [Schaefer, Matt\(R\)](#) Relating to the availability of personal information of individuals who are honorably retired from certain law enforcement positions.

General Remarks:

Adds Subdivision (1-b) to Section 552.003 of the Gov't Code and Section 25.025(a-1) of the Tax Code to define "honorably retired." Also reenacts and amends Section 552.117(a) and 552.1175(a) of the Gov't Code. Excepts from the requirements of disclosure the home address, home telephone number, emergency contact information, or social security number of a current or honorably retired peace officer, security officer, county jailer.

Effective Date: 6-14-21

Citations: [552.003\(1-b\), GOV](#) New Language
[552.117\(a\), GOV](#) Amend
[552.1175\(a\), GOV](#) Amend
[25.025\(a\), TAX](#) Amend
[25.025\(a-1\)\(1-a\), TAX](#) New Language

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

General Remarks:

Adds Occupations Code Section 1151.109. TDLR must have an electronic link to 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, and also a link to each property value study used in that review. A CAD may request information on an RPA whom the board is considering hiring.

Effective Date: 9- 1-21

Citations: [1151.109, OC](#) New Language

[SB 1088](#) [Creighton, Brandon\(R\)](#) [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.

General Remarks:

Amends Tax Code Sections 11.50 and 41.413. Chief appraiser may request and receive a list of the name of homestead exemption recipients from another chief appraiser, including confidential owners.

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 only requiring real property owners to send the notice (not personal property owners).

Effective Date: 9- 1-21

Citations: [11.50, TAX](#) New Language
[41.413\(d\)-\(e\), TAX](#) Amend

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

General Remarks:

Adds Section 65.016 and 4.009 to the Election Code. A county, city, or ISD that holds an election and maintains a website shall post on its website the specific details on election results, such as the total number of votes cast, the totally number of votes cast for or against each candidate/measure, the total number of votes by personal appearance and by mail (for both election day and early voting), the total number of counted and uncounted provisional ballots cast, the date and location of each polling place, each candidate and/or measure, etc.

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.

Effective Date: 9- 1-21

Citations: [4.009, EL](#) New Language
[65.016, EL](#) New Language

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

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.

Expands the definition of "family member" to include 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.

Effective Date: 9- 1-21

Citations: [13.0021, EL](#) Amend
[13.004\(c\), EL](#) Amend
[13.004\(f\), EL](#) New Language
[15.0215, EL](#) Amend
[254.0313, EL](#) Amend
[411.179, GOV](#) Amend
[552.117\(a\), GOV](#) Amend
[552.117\(c\), GOV](#) New Language
[572.035, GOV](#) Amend
[145.007, LGC](#) Amend
[159.071, LGC](#) Amend
[11.008\(j\), PRO](#) Amend
[25.025\(a\), TAX](#) Amend
[25.025\(a-1\), TAX](#) Amend
[521.054, TRC](#) Amend
[521.121, TRC](#) Amend
[521.142, TRC](#) Amend

[SB 1225 Huffman, Joan\(R\) 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.

General Remarks:

Amends Section 552.233 and adds Section 552.2211 to 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.

Requires an administrative office to make a good faith effort to continue responding to applications for public information even when offices are closed. Failure to respond may constitute a refusal to request an AG decision.

Effective Date: 9- 1-21

Citations: [552.2211, GOV](#) New Language
[552.233, GOV](#) Amend

[SB 1245 Perry, Charles\(R\)Murr, Andrew\(R\)](#) 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 shall 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 individuals 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.

Effective Date: 9- 1-21

Citations: [403.3022, GOV](#) New Language

[SB 1257 Birdwell, Brian\(R\)Murphy, Jim\(R\)](#) 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.

Effective Date: 9- 1-21

Citations: [312.005\(a\), TAX](#) Amend

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

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.

Will 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 25th 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.

Effective Date: 6-14-21

Citations: [111.003\(a\), LGC](#) Amend

[111.006\(a\), LGC](#) Amend

[111.007\(b\)-\(c\), LGC](#) Amend

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

General Remarks:

Amends and adds Tax Code 25.25(c-1) and 41.413. 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.

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 only requiring real property owners to send the notice (not personal property owners).

Effective Date: 9- 1-21

Citations: [25.25, TAX](#) Amend
[41.413\(d\)-\(e\), TAX](#) Amend

[SB 1427 Bettencourt, Paul\(R\) Shine, Hugh\(R\)](#) 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.

Effective Date: 6-16-21

Citations: [11.35\(a\),\(g\), TAX](#) Amend

[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.

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 or special districts 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.

House amendment added an emergency revenue rate which would be used to reduce the VATR in the year following the use of a higher VATR under (a). The House also removed the optional use of 11.35 by districts where the disaster occurs after the adoption of the rate.

Effective Date: 6-16-21

Citations: [45.0032\(d\), ED Amend](#)
[48.202\(f\), ED Amend](#)
[3828.157, SDC Amend](#)
[8876.152\(a\), SDC Amend](#)
[11.35\(c\)-\(e\), TAX Repeal](#)
[11.43\(s\), TAX Amend](#)
[26.04\(c-1\), TAX Repeal](#)
[26.041\(c-1\), TAX Repeal](#)
[26.042, TAX New Language](#)
[26.07\(b\), TAX Amend](#)
[26.08\(a-1\), TAX Repeal](#)
[49.107\(g\), WAT Amend](#)
[49.108\(f\), WAT Amend](#)

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

General Remarks:

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

Effective Date: 1- 1-22

Citations: [11.145\(a\), TAX Amend](#)

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

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.

Effective Date: 6-16-21

Citations: [31.06, TAX Amend](#)

[SB 1854 Powell, Beverly\(D\) Schofield, Mike\(R\)](#) 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. Provides that taxes are not considered delinquent for purposes of filing for binding arbitration if the owner has deferred the payment of taxes.

Effective Date: 9- 1-21

Citations: [41A.10, TAX](#) Amend

[SB 1919](#) [Lucio, Eddie\(D\)](#)[Schofield, Mike\(R\)](#) 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 (in a similar manner as currently allowed for teleconferences). Excludes CADs of less than 100,000 that do not have the technological capabilities to conduct hearings via videoconference.

Effective Date: 9- 1-21

Citations: [41.45, TAX](#) Amend

[SJR 35](#) [Campbell, Donna\(R\)](#)[Lopez, Ray\(D\)](#) 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.

General Remarks: Grants a 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 also SB 611.

Effective Date: 11- 2-21 G Election date

Citations: [VIII Sec 1-b\(m\), CON](#) Amend