FRIO COUNTY APPRAISAL DISTRICT

2022 PROPERTY VALUE STUDY



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax

SCHOOL DISTRICT PROPERTY VALUE STUDY (GOV'T. CODE §403.302) 2022 Preliminary Findings

082 Frio County

Land Use Value

- County Productivity Values [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820000001B.php]
- Index Calculations [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820000001C.php]

007-901 Charlotte (split district)

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820079011D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820079011L.php]

082-902 Dilley (split district)

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829021D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829021L.php]

082-903 Pearsall

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031L.php]
- Confidence Interval Detail [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031F.php]
- Stratified Ratio Detail [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031G.php]
- Field Studies Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031H.php]
- ISD Productivity Values [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031I.php]
- Utilities Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031J.php]
- Minerals Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0820829031K.php]

163-901 Devine (split district)

School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0821639011D.php]

• Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0821639011L.php]

163-904 Hondo (split district)

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0821639041D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2022P/0821639041L.php]



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Property Tax Assistance

2022 County Productivity Values Report

082/Frio

Productivity Comparison

Land Class	No.Acres	Reported Value s \$/Acre	Reported Value	PTAD Values \$/ Acre	PTAD Value
IRRIGATED CR OP	42,429	437.72	18,572,057	549.10	23,297,764
DRY CROP	52,319	98.77	5,167,562	88.80	4,645,927
BARREN	0		0		0
ORCHARD	710	526.55	373,850	526.55	373,850
IMPROVED PAS TURE	127,495	96.55	12,310,039	92.00	11,729,540
NATIVE PASTU RE	470,940	101.92	47,999,500	97.20	45,775,368
QUARANTINED LAND	0		0		0
WILDLIFE MAN AGEMENT	168		17,540		16,219
TIMBER AT PRO DUCTIVITY	0		0		0
TIMBER AT 197 8 MARKET	0		0		0
TRANSITION TO TIMBER	0		0		0
TIMBER AT RES TRICTED	0		0		0
OTHER	3,107	107.44	333,810	107.44	333,810
Category Total s:	697,168		\$ 84,774,358		\$ 86,172,478

Ratio: 0.9838

Wildlife Management

Previous Land Class	No.Acres	PTAD Value
NATIVE PASTURE	168	16,330
Totals:	168	\$ 16,330



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Property Tax Assistance

2022 Index Calculation Report

Frio County

IRRIGATED CROPLAND

ISD	ISD Name	PTAD \$/ Ac re - CAD	Reported V alues No. A cres	Reported V alue	Reported V alue \$/ Acr e	Index Fact or	PTAD \$/ Ac re - ISD
007-901	Charlotte IS D		3,141	1,318,277	419.70	0.9588	526.48
082-902	Dilley ISD		8,017	3,644,730	454.63	1.0386	570.30
082-903	Pearsall IS D		26,712	11,737,300	439.40	1.0038	551.19
163-901	Devine ISD		3,344	1,272,260	380.46	0.8692	477.28
163-904	Hondo ISD		1,215	599,490	493.41	1.1272	618.95
CAD Total s:		549.10	42,429	18,572,057	437.72		

DRY CROPLAND

ISD	ISD Name	PTAD \$/ Ac re - CAD	Reported V alues No. A cres	Reported V alue	Reported V alue \$/ Acr e	Index Fact or	PTAD \$/ Ac re - ISD
007-901	Charlotte IS D		2,898	266,216	91.86	0.9300	82.58
082-902	Dilley ISD		15,882	1,584,540	99.77	1.0101	89.70
082-903	Pearsall IS D		29,867	2,949,066	98.74	0.9997	88.77
163-901	Devine ISD		2,701	269,370	99.73	1.0097	89.66
163-904	Hondo ISD		971	98,370	101.31	1.0257	91.08
CAD Total s:		88.80	52,319	5,167,562	98.77		

IMPROVED PASTURE

ISD	ISD Name	PTAD \$/ Ac re - CAD	Reported V alues No. A cres	Reported V alue	Reported V alue \$/ Acr e	Index Fact or	PTAD \$/ Ac re - ISD
007-901	Charlotte IS D		4,355	396,260	90.99	0.9424	86.70
082-902	Dilley ISD		28,694	2,783,149	96.99	1.0046	92.42
082-903	Pearsall IS D		75,630	7,297,560	96.49	0.9994	91.94

163-901	Devine ISD		8,686	859,590	98.96	1.0250	94.30
163-904	Hondo ISD		10,130	973,480	96.10	0.9953	91.57
CAD Total s:		92.00	127,495	12,310,039	96.55		

NATIVE PASTURE

ISD	ISD Name	PTAD \$/ Ac re - CAD	Reported V alues No. A cres	Reported V alue	Reported V alue \$/ Acr e	Index Fact or	PTAD \$/ Ac re - ISD
007-901	Charlotte IS D		2,835	295,553	104.25	1.0229	99.43
082-902	Dilley ISD		95,545	9,886,858	103.48	1.0153	98.69
082-903	Pearsall IS D		321,677	32,564,340	101.23	0.9932	96.54
163-901	Devine ISD		22,532	2,310,009	102.52	1.0059	97.77
163-904	Hondo ISD		28,519	2,960,280	103.80	1.0184	98.99
CAD Total s:		97.20	471,108	48,017,040	101.92		

School district acreages and productivity value totals include land reclassified to wildlife management and transition to timber. Index calculations are based on reported ISD value per acre divided by CAD average value per acre.



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Property Tax Assistance

2022 Deduction Detail

007-Atascosa /Atascosa County

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	16,995,160	16,995,160	16,995,160
Homestead - State-Manda ted Over-65 or Disabled \$10,000	1,704,329	1,704,329	1,704,329
Homestead - 100% Disabled or Unemployable Veterans	2,740,465	2,740,465	2,740,465
Homestead - Disabled Vet erans and Surviving Spo use	376,390	376,390	376,390
Homestead - Over-65 or D isabled Freeze Loss	3,305,565	3,305,565	3,305,565
Homestead - 10% Apprais al Cap Loss	6,299,815	6,299,815	6,299,815
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	293,987	293,987	293,987
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0

Homestead - Surviving S pouse 100% Disabled	88,424	88,424	88,424
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

082-Frio /Frio County

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	698,490	698,490	698,490
Homestead - State-Manda ted Over-65 or Disabled \$10,000	120,000	120,000	120,000
Homestead - 100% Disable dor Unemployable Veter ans	2,600	2,600	2,600
Homestead - Disabled Vet erans and Surviving Spo use	12,000	12,000	12,000
Homestead - Over-65 or D isabled Freeze Loss	10,332	10,332	10,332
Homestead - 10% Apprais al Cap Loss	0	0	0
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

007-901/Charlotte ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value	
Homestead - State-Manda ted Homestead Exemptio n	17,693,650	17,693,650	17,693,650	
Homestead - State-Manda ted Over-65 or Disabled \$10,000	1,824,329	1,824,329	1,824,329	
Homestead - 100% Disable ed or Unemployable Veter ans	2,743,065	2,743,065	2,743,065	
Homestead - Disabled Vet erans and Surviving Spo use	388,390	388,390	388,390	
Homestead - Over-65 or D isabled Freeze Loss	3,315,897	3,315,897	3,315,897	

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Homestead - 10% Apprais al Cap Loss	6,299,815	6,299,815	6,299,815	
Freeport	0	0	0	
Pollution Control	0	0	0	
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0	
Tax Increment Financing	0	0	0	
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0	
Solar and Wind-Powered	0	0	0	
Deferred Taxes	293,987	293,987	293,987	
Prorations	0	0	0	
Home Donated by Charity to Disabled Veterans	0	0	0	
Disaster Reappraisal Mar ket Value Adjustment	0	0	0	
Homestead - Surviving S pouse 100% Disabled	88,424	88,424	88,424	
Homestead - Surviving S pouse Service Member KI A	0	0	0	
Homestead - Surviving S pouse First Responder L OD	0	0	0	
Loss to Special Valuation	0	0	0	
Bullion Depository	0	0	0	
Personal Property In Tran sit	0	0	0	
Total Deductions Allowed in PVS	32,647,557	32,647,557	32,647,557	



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Property Tax Assistance

2022 ISD Summary Worksheet

082-Frio /Frio County

082-902/Dilley ISD

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	42,404,260	N/A	42,404,260	42,404,260
B - MULTIFAMILY	5,080,120	N/A	5,080,120	5,080,120
C1 - VACANT LOTS	2,903,150	N/A	2,903,150	2,903,150
C2 - COLONIA LOT S	51,020	N/A	51,020	51,020
D1 ACRES - QUALI FIED OPEN-SPACE LAND	17,915,077	N/A	17,915,077	17,915,077
D2 - FARM & RANC H IMP	1,895,130	N/A	1,895,130	1,895,130
E - NON-AG LAND AND IMPROVEMEN TS	43,296,870	N/A	43,296,870	43,296,870
F1 - COMMERCIAL REAL	80,599,700	N/A	80,599,700	80,599,700
F2 - INDUSTRIAL R EAL	33,098,540	N/A	33,098,540	33,098,540
G - ALL MINERALS	420,557,000	N/A	420,557,000	420,557,000
J - ALL UTILITIES	153,369,820	N/A	153,369,820	153,369,820
L1 - COMMERCIAL PERSONAL	21,055,220	N/A	21,055,220	21,055,220
L2 - INDUSTRIAL P ERSONAL	113,342,200	N/A	113,342,200	113,342,200
M1 - MOBILE HOME S	12,882,640	N/A	12,882,640	12,882,640
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	846,040	N/A	846,040	846,040

Subtotal	949,296,787	0	949,296,787	949,296,787
Less Total Deductions	38,344,158	0	38,344,158	38,344,158
Total Taxable Value	910,952,629	0	910,952,629	910,952,629

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
915,307,719	910,952,629	915,307,719	910,952,629	922,037,719

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
4,355,090	0	6,730,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
915,307,719	910,952,629	915,307,719	910,952,629	922,037,719

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

142-La Salle /La Salle County

082-902/Dilley ISD

Category	Local Tax Roll Value	2022 WTD Mean Rat	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	4,356,641	N/A	4,356,641	4,356,641
D2 - FARM & RANC H IMP	1,295,891	N/A	1,295,891	1,295,891
E - NON-AG LAND AND IMPROVEMEN TS	15,781,530	N/A	15,781,530	15,781,530
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL R EAL	3,911,430	N/A	3,911,430	3,911,430
G - ALL MINERALS	464,840,470	N/A	464,840,470	464,840,470
J - ALL UTILITIES	41,097,020	N/A	41,097,020	41,097,020
L1 - COMMERCIAL PERSONAL	22,790	N/A	22,790	22,790
L2 - INDUSTRIAL P ERSONAL	5,518,160	N/A	5,518,160	5,518,160
M1 - MOBILE HOME S	558,460	N/A	558,460	558,460
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	0	N/A	0	0
Subtotal	537,382,392	0	537,382,392	537,382,392

Less Total Deductions	1,219,399	0	1,219,399	1,219,399
Total Taxable Value	536,162,993	0	536,162,993	536,162,993

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
536,386,265	536,162,993	536,386,265	536,162,993	536,596,265

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
223,272	0	210,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
536,386,265	536,162,993	536,386,265	536,162,993	536,596,265

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Value	2022 WTD Mean Rat	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	42,404,260	N/A	42,404,260	42,404,260
B - MULTIFAMILY	5,080,120	N/A	5,080,120	5,080,120
C1 - VACANT LOTS	2,903,150	N/A	2,903,150	2,903,150
C2 - COLONIA LOT S	51,020	N/A	51,020	51,020
D1 ACRES - QUALI FIED OPEN-SPACE LAND	22,271,718	N/A	22,271,718	22,271,718
D2 - FARM & RANC H IMP	3,191,021	N/A	3,191,021	3,191,021
E - NON-AG LAND AND IMPROVEMEN TS	59,078,400	N/A	59,078,400	59,078,400
F1 - COMMERCIAL REAL	80,599,700	N/A	80,599,700	80,599,700
F2 - INDUSTRIAL R EAL	37,009,970	N/A	37,009,970	37,009,970
G - ALL MINERALS	885,397,470	N/A	885,397,470	885,397,470
J - ALL UTILITIES	194,466,840	N/A	194,466,840	194,466,840
L1 - COMMERCIAL PERSONAL	21,078,010	N/A	21,078,010	21,078,010
L2 - INDUSTRIAL P ERSONAL	118,860,360	N/A	118,860,360	118,860,360
M1 - MOBILE HOME S	13,441,100	N/A	13,441,100	13,441,100
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	846,040	N/A	846,040	846,040
Subtotal	1,486,679,179		1,486,679,179	1,486,679,179
Less Total Deductions	39,563,557		39,563,557	39,563,557
Total Taxable Value	1,447,115,622		1,447,115,622	1,447,115,622

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
1,451,693,984	1,447,115,622	1,451,693,984	1,447,115,622	1,458,633,984

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
4,578,362	0	6,940,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
1,451,693,984	1,447,115,622	1,451,693,984	1,447,115,622	1,458,633,984

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement





Property Tax Assistance

Glenn Hegar Texas Comptroller of Public Accounts

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2022 Deduction Detail

082-Frio /Frio County

082-902/Dilley ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	21,180,090	21,180,090	21,180,090
Homestead - State-Manda ted Over-65 or Disabled \$10,000	1,922,520	1,922,520	1,922,520
Homestead - 100% Disabled or Unemployable Veterans	507,820	507,820	507,820
Homestead - Disabled Vet erans and Surviving Spouse	161,720	161,720	161,720
Homestead - Over-65 or D isabled Freeze Loss	1,971,269	1,971,269	1,971,269
Homestead - 10% Apprais al Cap Loss	248,550	248,550	248,550
Freeport	0	0	0
Pollution Control	12,080,340	12,080,340	12,080,340
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	225,719	225,719	225,719
Prorations	46,130	46,130	46,130
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0

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Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran	0	0	0

142-La Salle /La Salle County

082-902/Dilley ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	748,272	748,272	748,272
Homestead - State-Manda ted Over-65 or Disabled \$10,000	120,000	120,000	120,000
Homestead - 100% Disabl ed or Unemployable Veter ans	0	0	0
Homestead - Disabled Vet erans and Surviving Spouse	0	0	0
Homestead - Over-65 or D isabled Freeze Loss	152,243	152,243	152,243
Homestead - 10% Apprais al Cap Loss	198,884	198,884	198,884
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	·0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

082-902/Dilley ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	21,928,362	21,928,362	21,928,362
Homestead - State-Manda ted Over-65 or Disabled \$10,000	2,042,520	2,042,520	2,042,520
Homestead - 100% Disabled or Unemployable Veterans	507,820	507,820	507,820
Homestead - Disabled Vet erans and Surviving Spo use	161,720	161,720	161,720
Homestead - Over-65 or D isabled Freeze Loss	2,123,512	2,123,512	2,123,512

2022 Deduction Detail				
Homestead - 10% Apprais al Cap Loss	447,434	447,434	447,434	
Freeport	0	0	0	
Pollution Control	12,080,340	12,080,340	12,080,340	
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0	
Tax Increment Financing	0	0	0	
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0	
Solar and Wind-Powered	0	0	0	
Deferred Taxes	225,719	225,719	225,719	
Prorations	46,130	46,130	46,130	
Home Donated by Charity to Disabled Veterans	0	0	0	
Disaster Reappraisal Mar ket Value Adjustment	0	0	0	
Homestead - Surviving S pouse 100% Disabled	0	0	0	
Homestead - Surviving S pouse Service Member KI A	0	0	0	
Homestead - Surviving S pouse First Responder L OD	0	0	0	
Loss to Special Valuation	0	0	0	
Bullion Depository	0	0	0	
Personal Property In Tran	0	0	0	
Total Deductions Allowed in PVS	39,563,557	39,563,557	39,563,557	





Property Tax Assistance

Glenn Hegar Texas Comptroller of Public Accounts

2022 ISD Summary Worksheet

082-Frio /Frio County

082-903/Pearsall ISD

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	176,326,090	0.7921	222,605,845	176,326,090
B - MULTIFAMILY	10,223,050	N/A	10,223,050	10,223,050
C1 - VACANT LOTS	13,638,870	N/A	13,638,870	13,638,870
C2 - COLONIA LOT S	40,240	N/A	40,240	40,240
D1 ACRES - QUALI FIED OPEN-SPACE LAND	54,938,136	0.9850	55,772,671	54,938,136
D2 - FARM & RANC H IMP	7,442,160	N/A	7,442,160	7,442,160
E - NON-AG LAND AND IMPROVEMEN TS	152,798,820	0.6166	247,808,660	152,798,820
F1 - COMMERCIAL REAL	142,177,730	0.9035	157,363,287	142,177,730
F2 - INDUSTRIAL R EAL	243,558,340	N/A	243,558,340	243,558,340
G - ALL MINERALS	266,903,710	1.0195	261,798,637	266,903,710
J - ALL UTILITIES	225,172,000	0.8006	281,254,059	225,172,000
L1 - COMMERCIAL PERSONAL	34,584,455	N/A	34,584,455	34,584,455
L2 - INDUSTRIAL P ERSONAL	98,837,780	N/A	98,837,780	98,837,780
M1 - MOBILE HOME S	31,330,340	N/A	31,330,340	31,330,340
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	43,050	N/A	43,050	43,050
S - SPECIAL INVEN TORY	964,930	N/A	964,930	964,930

Subtotal	1,458,979,701	0	1,667,266,374	1,458,979,701
Less Total Deductions	203,000,110	0	211,389,651	203,000,110
Total Taxable Value	1,255,979,591	0	1,455,876,723	1,255,979,591

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
1,272,606,191	1,255,979,591	1,272,606,191	1,255,979,591	1,293,246,191

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
16,626,600	0	20,640,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
1,374,030,921	1,357,404,321	1,374,030,921	1,357,404,321	1,394,670,921

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE INVALID, BUT LOCAL VALUE WAS CERTIFIED BECAUSE YOUR SCHOOL DISTRICT IS IN YEAR TWO OF THE GRACE PERIOD

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	176,326,090	0.7921	222,605,845	176,326,090
B - MULTIFAMILY	10,223,050	N/A	10,223,050	10,223,050
C1 - VACANT LOTS	13,638,870	N/A	13,638,870	13,638,870
C2 - COLONIA LOT S	40,240	N/A	40,240	40,240
D1 ACRES - QUALI FIED OPEN-SPACE LAND	54,938,136	0.9850	55,772,671	54,938,136
D2 - FARM & RANC H IMP	7,442,160	N/A	7,442,160	7,442,160
E - NON-AG LAND AND IMPROVEMEN TS	152,798,820	0.6166	247,808,660	152,798,820
F1 - COMMERCIAL REAL	142,177,730	0.9035	157,363,287	142,177,730
F2 - INDUSTRIAL R EAL	243,558,340	N/A	243,558,340	243,558,340
G - ALL MINERALS	266,903,710	1.0195	261,798,637	266,903,710
J - ALL UTILITIES	225,172,000	0.8006	281,254,059	225,172,000
L1 - COMMERCIAL PERSONAL	34,584,455	N/A	34,584,455	34,584,455
L2 - INDUSTRIAL P ERSONAL	98,837,780	N/A	98,837,780	98,837,780
M1 - MOBILE HOME S	31,330,340	N/A	31,330,340	31,330,340
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	43,050	N/A	43,050	43,050
S - SPECIAL INVEN TORY	964,930	N/A	964,930	964,930
Subtotal	1,458,979,701		1,667,266,374	1,458,979,701
Less Total Deductions	203,000,110		211,389,651	203,000,110
Total Taxable Value	1,255,979,591		1,455,876,723	1,255,979,591

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
1,272,606,191	1,255,979,591	1,272,606,191	1,255,979,591	1,293,246,191

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
16,626,600	0	20,640,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
1,374,030,921	1,357,404,321	1,374,030,921	1,357,404,321	1,394,670,921

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

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Property Tax Assistance

Glenn Hegar Texas Comptroller of Public Accounts

2022 Deduction Detail

082-Frio /Frio County

082-903/Pearsall ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value	
Homestead - State-Manda ted Homestead Exemptio n	68,226,600	68,226,600	68,226,600	
Homestead - State-Manda ted Over-65 or Disabled \$10,000	6,163,010	6,163,010	6,163,010	
Homestead - 100% Disabled or Unemployable Veter ans	3,975,280	3,975,280	3,975,280	
Homestead - Disabled Vet erans and Surviving Spouse	749,600	749,600	749,600	
Homestead - Over-65 or D isabled Freeze Loss	4,982,512	12,925,098	4,982,512	
Homestead - 10% Apprais al Cap Loss	1,702,900	2,149,855	1,702,900	
Freeport	0	0	0	
Pollution Control	15,251,250	15,251,250	15,251,250	
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	101,424,730	101,424,730	101,424,730	
Tax Increment Financing	0	0	0	
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0	
Solar and Wind-Powered	0	0	0	
Deferred Taxes	524,228	524,228	524,228	
Prorations	0	0	0	
Home Donated by Charity to Disabled Veterans	0	0	0	
Disaster Reappraisal Mar ket Value Adjustment	0	0	0	

0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
	0 0 0 0 0	

082-903/Pearsall ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	68,226,600	68,226,600	68,226,600
Homestead - State-Manda ted Over-65 or Disabled \$10,000	6,163,010	6,163,010	6,163,010
Homestead - 100% Disabled or Unemployable Veter ans	3,975,280	3,975,280	3,975,280
Homestead - Disabled Vet erans and Surviving Spo use	749,600	749,600	749,600
Homestead - Over-65 or D isabled Freeze Loss	4,982,512	12,925,098	4,982,512
Homestead - 10% Apprais al Cap Loss	1,702,900	2,149,855	1,702,900
Freeport	0	0	0
Pollution Control	15,251,250	15,251,250	15,251,250
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	101,424,730	101,424,730	101,424,730
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0

		ZOZZ Deduction Detail	
Solar and Wind-Powered	0	0	0
Deferred Taxes	524,228	524,228	524,228
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property in Tran sit	0	0	0
Total Deductions Allowed in PVS	203,000,110	211,389,651	203,000,110



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 Confidence Interval Detail

Frio County

082-903/Pearsall ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
Α	37,233,890	0.6435	57,861,523	11	987	0.372383923
Α	39,982,920	0.7908	50,560,091	10	544	0.043874158
Α	41,081,470	0.8338	49,270,173	10	361	0.069289412
A	50,598,270	0.8802	57,484,969	9	257	0.047966806
E	152,798,820	0.6166	247,808,660	23	1,675	0.356445116
F1	21,348,100	0.8261	25,842,029	10	156	0.091624304
F1	16,754,540	0.9534	17,573,463	9	39	0.005775476
F1	30,485,790	0.6974	43,713,493	6	24	0.129090713
F1	17,449,170	1.0365	16,835,505	3	4	0.000632620
G1	63,854,728	1.0672	59,833,891	9	47	0.022539914
G1	63,636,519	0.9861	64,533,535	7	18	0.003849851
G1	64,541,876	1.0133	63,694,736	6	11	0.000928519
G1	61,885,696	1.0190	60,731,792	4	5	0.000260053
Random Tota ls:	661,651,789		815,743,860	117	4,128	
CATG D1 EX CEPTION VA LUES:	54,938,136		55,772,671			
CATG F1 EX CEPTION VA LUES:	46,290,260		43,186,157			
CATG J EXC EPTION VAL UES:	4,114,930		5,140,060			
Total Test Values	766,995,115		919,842,748			

Margin of Error

Margin of Error Percent:	7.2702250
Margin of Error Value:	66,874,637

Confidence Interval Values(5)

Local Test Value:	766,995,115	OUTSIDE CONFIDENCE INTERVAL
State Lower Limit:	852,968,111	(State Test Value minus Margin of Err or Percent)
State Upper Limit:	986,717,385	(State Test Value plus Margin of Error Percent)

Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 Stratified Ratio Detail

082/Frio County

082-903/Pearsall ISD

Category A totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va lue	Categor y Ratio
1	U	0	561	0	0	7,429,54 0	1	7,429,54 0	
2	R	11	987	417,720	649,156	37,233,8 90	0.6435	57,861,5 23	
3	R	10	544	780,940	987,514	39,982,9 20	0.7908	50,560,0 91	
4	R	10	361	1,153,80 0	1,383,71 6	41,081,4 70	0.8338	49,270,1 73	
5	R	9	257	1,985,20 0	2,255,50 0	50,598,2 70	0.8802	57,484,9 69	
Total		40	2,710	4,337,66 0	5,275,88 6	176,326, 090		222,606, 296	0.7921

Category E totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va lue	Categor y Ratio
0	R	23	1,675	2,533,72 0	4,109,23 9	152,798, 820	0.6166	247,808, 660	
Total		23	1,675	2,533,72 0	4,109,23 9	152,798, 820		247,808, 660	0.6166

Category F1 totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va Iue	Categor y Ratio
1	U	0	181	0	0	6,500,97 0	1	6,500,97 0	
2	R	10	156	1,635,43 0	1,979,65 5	21,348,1 00	0.8261	25,842,0 29	
3	R	9	39	4,375,75 0	4,589,54 2	16,754,5 40	0.9534	17,573,4 63	
4	R	6	24	10,043,5 00	14,401,8 63	30,485,7 90	0.6974	43,713,4 93	

5	R	3	4	17,449,1 70	16,835,5 05	17,449,1 70	1.0365	16,835,5 05	
6	E	1	1	46,290,2 60	43,186,1 57	46,290,2 60	1.0719	43,186,1 57	
Total		29	405	79,794,1 10	80,992,7 22	138,828, 830		153,651, 617	0.9035

Category G1 totals

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va lue	Categor y Ratio
1	U	0	142	0	0	13,848,3 26	1	13,848,3 26	
2	R	9	47	11,850,8 01	11,104,3 92	63,854,7 28	1.0672	59,833,8 91	
3	R	7	18	24,912,7 94	25,264,2 59	63,636,5 19	0.9861	64,533,5 35	
4	R	6	11	36,097,0 86	35,622,5 64	64,541,8 76	1.0133	63,694,7 36	
5	R	4	5	53,960,0 06	52,955,9 42	61,885,6 96	1.0190	60,731,7 92	
Total		26	223	126,820, 687	124,947, 157	267,767, 145		262,642, 280	1.0195

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Property Tax Assistance

2022 Field Studies Category Worksheet

082/Frio County 082-903/Pearsall ISD

CATEGORY A - STRATUM 2 \$21,131 - \$57,210

Legal Description	Account Number	Local Value	PTAD Value	Ratio
2-3 BLK 4 TREVINO BROS PEARSALL	1032	28,830	30,899	0.9330
12 105 PEARSALL	1151	28,280	40,670	0.6954
SE 50X100 LT 10 BL K C PEARSALL	2480	27,560	19,701	1.3989
602 1180 SATUCHE ANASTACIO M/H @ 16603	3117	40,590	160,000	0.2537
5 3 COLONIA ALTA VISTA	5049	46,450	68,700	0.6761
1 THRU 3 3 BLACK ALLER	5933	50,710	46,500	1.0905
LOT 1 WEST FRIO ADDITION	6498	56,030	53,273	1.0518
LT 14 BLK P PEARS ALL	6724	25,710	44,486	0.5779
25, 38, 39 A SPANIS H ACRES	6880	33,310	38,487	0.8655
S1/2 LT 8 BLK F PE ARSALL	9053	41,190	85,000	0.4846
LT 6 BLK F PEARS ALL	9067	39,060	61,440	0.6357
STRATUM 2 TOTAL S		417,720	649,156	0.6435

CATEGORY A - STRATUM 3 \$57,211 - \$93,570

Legal Description	Account Number	Local Value	PTAD Value	Ratio
MH-LT 7 BLK 2 JOE FERNANDEZ SD (P T OF 89 & 90 A 531) NTA1273788/89	20042	90,740	130,000	0.698
ALL 1, & W 31 OF 2 BLK 50 PEARSALL	3915	84,380	141,573	0.5960
5 32 PEARSALL	4426	59,090	61,000	0.9687
10 BLK 2 TYNER H EIGHTS	4457	75,050	92,000	0.8158
LT 14 BLK 148 THO MPSON SD-L 14 BL K 148 PEARSALL (AKA 1/2 LTS 4-6)	4526	78,300	75,000	1.044
4 BLK 3 UNIT 1 GAL LOWAY PEARSALL	4707	79,020	92,992	0.8498
7 & 8 BLK 7 SPEED ADDITION	5703	89,630	140,000	0.6402
15 2 UNIT 3 HORIZO N WEST	6785	73,760	98,449	0.7492
10 3 COLONIA ALTA VISTA	6988	59,310	69,000	0.8596
E 1/2 OF 9 ALL 10 B LK 25 PEARSALL	8559	91,660	87,500	1.0475
STRATUM 3 TOTAL S		780,940	987,514	0.7908

CATEGORY A - STRATUM 4 \$93,571 - \$140,340

Legal Description	Account Number	Local Value	PTAD Value	Ratio
MH-LT 13 BLK 3 FAI RVIEW PFS955010 PFS955011	10927	108,870	129,442	0.8411
496 1413 MORALES PEDRO FLORES	15780	132,370	250,000	0.5295
3 2 BARNES	1759	115,040	115,607	0.9951
11-12 147 PEARSAL L	2095	136,310	163,317	0.8346
LOT 1 BLK 2 ESPIN OSA ADDITION	2353	113,460	94,354	1.2025
3 BLK 2 TYNER HEI GHTS PEARSALL	3518	94,280	120,000	0.7857
E1/2 OF 11 ALL OF 12 BLK 70 PEARSA LL	4219	115,620	122,448	0.9442
7 BLK 6 TYNER HEI GHTS	4325	109,300	139,495	0.7835
4 127 PEARSALL	5542	94,410	119,094	0.7927
3 THRU 5 BLK 54 P EARSALL	6084	134,140	129,959	1.0322
STRATUM 4 TOTAL S		1,153,800	1,383,716	0.8338

CATEGORY A - STRATUM 5 \$140,341 - \$99,999,999,999

Legal Description	Account Number	Local Value	PTAD Value	Ratio
496 1413 PABLO F MORALES	21288	283,170	285,000	0.9936
NW 93 X 125 OF BL K 88 PEARSALL	2326	197,430	225,000	0.8775
21 3 UNIT 1 NORTH HILL	25310	214,960	270,000	0.7961
12 2 FAIRVIEW PEA RSALL	3933	262,280	430,000	0.6100
530 1411 ORTIZ PA BLO	430	148,360	150,000	0.9891
24 BLK 4 UNIT 1 NO RTH HILL	4682	158,390	185,000	0.8562
LTS 5 & 6 BLK 164 PEARSALL	556	261,020	260,000	1.0039
39 - 40 7 UNIT 1 NO RTH HILL	8225	219,980	228,000	0.9648
1 BLK 8 TYNER HEI GHTS PEARSALL	9169	239,610	222,500	1.0769
STRATUM 5 TOTAL S		1,985,200	2,255,500	0.8802

Category A - Totals

Stratum	Comp C ode	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va lue	Categor y Ratio
1	υ	0	561	0	0	7,429,54 0	1	7,429,54 0	
2	R	11	987	417,720	649,156	37,233,8 90	0.6435	57,861,5 23	
3	R	10	544	780,940	987,514	39,982,9 20	0.7908	50,560,0 91	
4	R	10	361	1,153,80 0	1,383,71 6	41,081,4 70	0.8338	49,270,1 73	
5	R	9	257	1,985,20 0	2,255,50 0	50,598,2 70	0.8802	57,484,9 69	
Total		40	2,710	4,337,66 0	5,275,88 6	176,326, 090		222,606, 296	0.7921

CATEGORY E - STRATUM 0 \$1 - \$99,999,999

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 4 PLEASURE P ARK	14647	12,000	12,500	0.96
LOTS 18-19-20 PAR ADISE RANCH UNIT 1	16362	142,130	270,000	0.5264
LOTS 86 PARADISE RANCH UNIT 2	17404	146,920	240,000	0.6122
761 1350 WAGNER PETER	1797	108,450	147,000	0.7378
M-PT OF TR 6 LAZY M ESTATES SUBD	20143M	248,890	418,895	0.5942
LOT 12 PATTON RA NCH ESTATE SUB P HASE 1 LAB# NTA1 594457/58	21556	182,440	240,000	0.7602
602 1180 SATUCHE ANASTACIO TRACT 1	21903	144,000	650,000	0.2215
496 1413 MORALES P F	2246	120,490	285,000	0.4228
LOT 141 PATTON R ANCH ESTATE SU P HASE IV	22840	31,200	63,500	0.4913
LOT 145 PATTON R ANCH ESTATE SU P HASE IV	22844	227,280	260,000	0.8742
LOT 172 UNIT 5 PAT TON RANCH ESTAT ES UNIT 5 MH #600- 2022-1600	23024	31,200	125,000	0.2496
LOT 11 JAXON PAR K SUBDIVISION AK A 797 1/22 COX LO RINDA	25292	198,530	199,000	0.9976
696 16 CARPENTER A A TRACT 2	25644	84,000	83,000	1.0120
27 1 ADAMS BEATY & MOULTON TRAC T 9 KEYSTONE PLA CE	25648	88,550	99,000 0.8944	
602 1180 SATUCHE ANASTACIO TRACT 6	25665	108,000	120,000	0.9

LOT 3 PLEASURE P ARK	25804	12,000	12,500	0.96
602 1180 SATUCHE ANASTACIO TRACT 1.2	25843	86,950	89,000	0.9770
M-925 2 WILSON P E TR 7 MH #600-202 2-1750-P#25813 MH #600-2022-2250	25877M	7,200	19,958	0.3608
M-1013 4 LONG & R ANDALL MOB HME ON 600-2022-2900	26038M	1,900	1,876	1.0128
530 1411 ORTIZ PA BLO SUB 30 AKA: L OT 12 BARKLEY	361	21,600	85,000	0.2541
M-385 1342 HENRY THOMAS	4700M	241,560	371,068	0.6510
M-778 13 MORENA LOCHIERR	4881M	250,640	278,942	0.8985
496 1413 MORALES P F	676	37,790	38,000	0.9945
STRATUM 0 TOTAL S		2,533,720	4,109,239	0.6166

Category E - Totals

Stratum	Comp C ode	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va lue	Categor y Ratio
0	R	23	1,675	2,533,72 0	4,109,23 9	152,798, 820	0.6166	247,808, 660	
Total		23	1,675	2,533,72 0	4,109,23 9	152,798, 820		247,808, 660	0.6166

CATEGORY F1 - STRATUM 2 \$71,021 - \$242,030

Legal Description	Account Number	Local Value	PTAD Value	Ratio	
1 THRU 4 1 HARKN ESS 9059-40-700 P 11707 9073-2008-25 0 P 19638 9073-2013 -1700	1100	187,320	214,346	0.8739	
761 1350 WAGNER PETER	14267	238,520	412,967	0.5776	
83.5 X 397.7 O LOT 1 BLK 116 MCDONA LDS #26349 OTHER ACCTS:164-116-160 & 9058-2003-200/90 73-2019-400	17347M	122,850	119,395	1.0289	
530 1411 ORTIZ PA BLO DBA/PEARSA LL CHIROPRACTIC CENTER PP#9080-1 60-500-94	1920	98,040	114,868	0.8535	
LOT 2 DOMINGO G ARZA SUBDIVISIO PEARSALL PP#240 41/9007-2018-1400	21168	207,720	200,450	1.0363	
PT12-14 BLK 16 PE ARSALL DBA TEXA S FARM BUREAU 9 064-60-1300 9056-2 018-1800/P#22342	2610	141,600	144,419	0.9805	
7 & N1/2 OF 8 BLK 6 TEXACO STA PEA RSALL PP LOC @9 058-2019-200/P#245 04	3219	159,220	154,470	1.0308	
15,E34 OF 14 BLK 1 6 PEARSALL PP @ 9073-80-1801	3392	93,520	96,579	0.9683	
1 THRU 4 & 11 THR U 13 BLK 3 PP: 901 5-120-610 P 9689 D BA/ REYS PLUMBIN G SERVICE	365	207,400	209,864	0.9883	
530 1411 ORTIZ PA BLO IMP ONLY 600- 2003-420 PP#9089-2 013-300	7371M	179,240	312,297	0.5739	
STRATUM 2 TOTAL S		1,635,430	1,979,655	0.8261	

CATEGORY F1 - STRATUM 3 \$242,031 - \$732,210

Legal Description	Account Number	Local Value	PTAD Value	Ratio
1 THRU 10, 11 THR U 16, BLK 2	1103	531,150	545,160	0.9743
LOT 3 PEARSALL T RAVEL CENTER SU BD OLD MAP J6 (A BS 531) SEE P#121 61	12160M	497,030	494,074	1.0060
531 1412 ORTIZ P P T OF LOT 11 PP @9 059-160-560-92	12380	663,040	666,667	0.9946
3 2 FRIO HOSPITAL BUSINESS PARK P P@ 9080-70-1885 P P@9073-2020-100/P #24905	16345	595,170	621,145	0.9582
11 - 12 BLK 5 PEAR SALL DBA:GARCIA S BAR & GRILL PP# 9058-2009-250	2	296,800	324,535	0.9145
530 1411 ORTIZ PA BLO 9052-160-600	6435	669,410	708,353	0.9450
530 1411 ORTIZ PA BLO .535 AC SUBD 3 & 1.577 AC SUBD 8 -WITHIN THE 2.11 2 ABOUT .212 OUT OF RD, 9052	6908	367,380	359,473	1.0220
530 1411 ORTIZ PA BLO 9072-2012-100 P 20892	73	315,980	426,761	0.7404
1 THRU 11 2 CITY P ARK PP 9089-160-2 800	8474M	439,790	443,374	0.9919
STRATUM 3 TOTAL S	,	4,375,750	4,589,542	0.9534

CATEGORY F1 - STRATUM 4 \$732,211 - \$3,129,810

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 1R BLK 3 FRIO HOSPITAL BUSINE SS PARK 9052-2011 -100	16157	1,446,910	1,384,840	1.0448
LOT 12 BLK 2 FRIO HOSPITAL BUSINE SS PARK PP @ 906 4-2006-100	17592	1,098,160	1,131,516	0.9705
LOT 3 BLK 3 FRIO HOSPITAL BUSINE SS PARK PP#9075- 190-3800 PP#2055-2 008-100	17593	996,650	989,547	1.0072
LOT 3 - A BLK 1 RE PLAT OF FRIO HOS PITAL BUSINESS P ARK SUB PP LOC @P#25365	19056	2,200,000	4,233,673	0.5196
LOT 11 BLK 2 FRIO HOSPITAL BUSINE SS PARK PP@ P#20 600	20760	2,904,990	5,297,630	0.5484
799 11 1/2 DALBRAI L JOE MH ON ACC 600-2012-1500 PP @9073-2021-1100/P #25442	2455	1,396,790	1,364,657	1.0235
STRATUM 4 TOTAL S		10,043,500	14,401,863	0.6974

CATEGORY F1 - STRATUM 5 \$3,129,811 - \$25,907,181

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOT 4 PEARSALL T RAVEL CENTER SU BD PP 9059-2009-10 0 OLD MAP J6 9073 -2014-700 AKA: AB S 531 SEE P#121	12161M	3,916,070	3,893,794	1.0057
331 1408 GARCIA D OLORES PP@9089- 2010-200 & 9073-20 21-600	13450	8,776,210	8,509,472	1.0313
LOT 9 BLK 2 FRIO HOSPITAL BUSINE SS PARK PP 9080-2 011-100 P#20564 PP 9073-2011-600 & P# 21026	20038	4,756,890	4,756,890 4,432,239	
STRATUM 5 TOTAL S		17,449,170	16,835,505	1.0365

CATEGORY F1 - STRATUM 6 \$25,907,182 - \$99,999,999,999

Legal Description	Account Number	Local Value	PTAD Value	Ratio
LOTS 4 & 5 BLK 3 F RIO HOSPITAL BUS INESS PARKPP@90 73-2013-1300 SOUT H TEXAS DETENTI ON/PP 9073-2020-40 0	17621	46,290,260	43,186,157	1.0719
STRATUM 6 TOTAL S		46,290,260	43,186,157	1.0719

Category F1 - Totals

Stratum	Comp C ode	Sample Parcels	Stratum Parcels	Sample Local Va lue	Sample PTAD Va lue	Stratum Local Va lue	Stratum Ratio	Stratum PTAD Va lue	Categor y Ratio
1	U	0	181	0	0	6,500,97 0	1	6,500,97 0	
2	R	10	156	1,635,43 0	1,979,65 5	21,348,1 00	0.8261	25,842,0 29	
3	R	9	39	4,375,75 0	4,589,54 2	16,754,5 40	0.9534	17,573,4 63	
4	R	6	24	10,043,5 00	14,401,8 63	30,485,7 90	0.6974	43,713,4 93	
5	R	3	4	17,449,1 70	16,835,5 05	17,449,1 70	1.0365	16,835,5 05	
6	E	1	1	46,290,2 60	43,186,1 57	46,290,2 60	1.0719	43,186,1 57	
Total		29	405	79,794,1 10	80,992,7 22	138,828, 830		153,651, 617	0.9035



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 ISD Productivity Values Report

082/Frio County

082-903/Pearsall ISD

PRODUCTIVITY COMPARISON

Land Class	No.Acres	Reported Value s \$/ Acre	Reported Value	PTAD Values \$/ Acre	PTAD Values
IRRIGATED CR OP	26,712	439.40	11,737,300	551.19	14,723,387
DRY CROP	29,867	98.74	2,949,066	88.77	2,651,294
BARREN	0		0	0.00	0
ORCHARD	108	526.85	56,900	526.85	56,900
IMPROVED PAS TURE	75,630	96.49	7,297,560	91.94	6,953,422
NATIVE PASTU RE	321,509	101.23	32,546,800	96.54	31,038,479
QUARANTINED LAND	0		0	0.00	0
WILDLIFE MAN AGEMENT	168		17,540	0.00	16,219
TIMBER AT PRO DUCTIVITY	0		0	0.00	0
TIMBER AT 197 8 MARKET	0		0	0.00	0
TRANSITION TO TIMBER	0		0	0.00	0
TIMBER AT RES TRICTED	0		0	0.00	0
OTHER	3,097	107.51	332,970	107.51	332,970
Category Totals	457,091		\$54,938,136	·····	\$55,772,671

Ratio: 0.9850

WILDLIFE MANAGEMENT

Previous Land Class	No.Acres	PTAD Values \$/ Acre	PTAD Value
NATIVE PASTURE	168	96.54	16,219
Totals	168		\$16,219



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 Category J Worksheet

082/Frio County 082-903/Pearsall ISD

Company	Local Value	PTAD Value	Ratio
63062	4,114,930	5,140,060	0.8006
Sample Totals	4,114,930	5,140,060	0.8006



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 Category G Worksheet

Frio County
082-903/Pearsall ISD

CATEGORY G1 - STRATUM 2 \$596,456 - \$2,441,110

Property ID	Local Value	PTAD Value	Ratio
TXO01 015608	655,030	637,667	1.0272
TXO01 015831	727,820	716,442	1.0159
TXO01 015864	1,203,230	1,182,671	1.0174
TXO01 018355	727,156	697,794	1.0421
TXO01 018589	1,170,895	1,142,325	1.0250
TXO01 018722	741,940	719,604	1.0310
TXO01 018781	2,049,000	1,955,760	1,0477
TXO01 019233	2,187,540	1,587,241	1.3782
TXO01 019290	2,388,190	2,464,888	0.9689
Stratum 2 Totals	11,850,801	11,104,392	1.0672

CATEGORY G1 - STRATUM 3

\$2,441,111 - \$4,560,360

Property ID	Local Value	PTAD Value	Ratio
TXO01 015507	2,944,914	2,893,778	1.0177
TXO01 017188	3,771,980	3,763,949	1.0021
TXO01 017900	3,193,380	3,720,656	0.8583
TXO01 018782	2,503,780	2,484,603	1.0077
TXO01 019128	4,250,260	4,265,406	0.9964
TXO01 019252	3,688,120	3,737,054	0.9869
TXO01 020166	4,560,360	4,398,813	1.0367
Stratum 3 Totals	24,912,794	25,264,259	0.9861

CATEGORY G1 - STRATUM 4 \$4,560,361 - \$7,387,310

Property ID	Local Value	PTAD Value	Ratio
TXO01 015473	4,670,440	4,700,940	0.9935
TXO01 019235	7,387,310	6,970,928	1.0597
TXO01 019275	5,252,580	5,401,047	0.9725
TXO01 019738	6,794,676	6,723,001	1.0107
TXO01 019955	4,880,420	4,759,390	1.0254
TXO01 020167	7,111,660	7,067,258	1.0063
Stratum 4 Totals	36,097,086	35,622,564	1.0133

CATEGORY G1 - STRATUM 5

\$7,387,311 - \$99,999,999,999

Property ID	Local Value	PTAD Value	Ratio	
TXO01 017266	16,732,656	16,548,854	1.0111	
TXO01 017440	10,857,970	10,763,449	1.0088	
TXO01 018191	12,735,420	12,179,316	1.0457	
TXO01 020241	13,633,960	13,464,323	1.0126	
Stratum 5 Totals	53,960,006	52,955,942	1.0190	

Category G - Totals

Catg	Stratu m	Comp Code	Sample Parcels	Stratu m Parc els	Sample Local V alue	Sample PTAD V alue	Stratu m Loca I Value	Stratu m Ratio	Stratu m PTA D Value	Catego ry Rati o
G1	1	U	0	142	0	0	13,848, 326	1	13,848, 326	
G1	2	R	9	47	11,850, 801	11,104, 392	63,854, 728	1.0672	59,833, 891	
G1	3	R	7	18	24,912, 794	25,264, 259	63,636, 519	0.9861	64,533, 535	
G1	4	R	6	11	36,097, 086	35,622, 564	64,541, 876	1.0133	63,694, 736	
G1	5	R	4	5	53,960, 006	52,955, 942	61,885, 696	1.0190	60,731, 792	
Total			26	223	126,82 0,687	124,94 7,157	267,76 7,145		262,64 2,280	1.0195



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 ISD Summary Worksheet

082-Frio /Frio County

163-901/Devine ISD

Category	Local Tax Roll Value	2022 WTD Mean Rat	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	3,243,700	N/A	3,243,700	3,243,700
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	284,660	N/A	284,660	284,660
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	4,713,119	N/A	4,713,119	4,713,119
D2 - FARM & RANC H IMP	2,176,720	N/A	2,176,720	2,176,720
E - NON-AG LAND AND IMPROVEMEN TS	42,197,560	N/A	42,197,560	42,197,560
F1 - COMMERCIAL REAL	603,080	N/A	603,080	603,080
F2 - INDUSTRIAL R EAL	261,870	N/A	261,870	261,870
G - ALL MINERALS	2,137,410	N/A	2,137,410	2,137,410
J - ALL UTILITIES	4,352,360	N/A	4,352,360	4,352,360
L1 - COMMERCIAL PERSONAL	1,998,340	N/A	1,998,340	1,998,340
L2 - INDUSTRIAL P ERSONAL	1,626,780	N/A	1,626,780	1,626,780
M1 - MOBILE HOME S	4,617,920	N/A	4,617,920	4,617,920
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	48,720	N/A	48,720	48,720
S - SPECIAL INVEN TORY	0	N/A	0	0

Subtotal	68,262,239	0	68,262,239	68,262,239
Less Total Deductions	9,934,757	0	9,934,757	9,934,757
Total Taxable Value	58,327,482	0	58,327,482	58,327,482

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
59,948,652	58,327,482	59,948,652	58,327,482	61,968,652

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
1,621,170	0	2,020,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
59,948,652	58,327,482	59,948,652	58,327,482	61,968,652

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

163-Medina /Medina County

163-901/Devine ISD

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	421,976,482	0.9999	422,018,684	422,018,684
B - MULTIFAMILY	7,388,595	N/A	7,388,595	7,388,595
C1 - VACANT LOTS	55,600,469	0.8915	62,367,324	62,367,324
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	9,491,036	1.0732	8,844,017	8,844,017
D2 - FARM & RANC H IMP	7,530,484	N/A	7,530,484	7,530,484
E - NON-AG LAND AND IMPROVEMEN TS	147,415,209	0.9177	160,635,512	160,635,512
F1 - COMMERCIAL REAL	73,217,815	0.6171	118,648,217	118,648,217
F2 - INDUSTRIAL R EAL	2,514,410	N/A	2,514,410	2,514,410
G - ALL MINERALS	3,121,740	N/A	3,121,740	3,121,740
J - ALL UTILITIES	19,540,110	N/A	19,540,110	19,540,110
L1 - COMMERCIAL PERSONAL	18,712,020	N/A	18,712,020	18,712,020
L2 - INDUSTRIAL P ERSONAL	20,250,650	N/A	20,250,650	20,250,650
M1 - MOBILE HOME S	23,036,810	N/A	23,036,810	23,036,810
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	1,107,990	N/A	1,107,990	1,107,990
S - SPECIAL INVEN TORY	10,255,600	N/A	10,255,600	10,255,600
Subtotal	821,159,420	0	885,972,163	885,972,163

Less Total Deductions	201,835,105	0	201,854,743	201,854,743
Total Taxable Value	619,324,315	0	684,117,420	684,117,420

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	Т4	T13
709,748,624	684,117,420	709,748,624	684,117,420	731,318,624

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
25,631,204	0	21,570,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
709,748,624	684,117,420	709,748,624	684,117,420	731,318,624

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR TAXABLE VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE YOUR LOCAL VALUE DID NOT EXCEED THE STATE VALUE AND: 1) WAS INVALID IN ONE OR MORE OF THE PREVIOUS TWO YEARS OR 2) IS LESS THAN 90% OF THE LOWER END OF THE MARGIN OF ERROR RANGE OR 3) THE APPRAISAL DISTRICT THAT APPRAISES PROPERTY FOR THE SCHOOL DISTRICT WAS NOT IN COMPLIANCE WITH THE SCORING REQUIREMENT OF THE COMPTROLLER'S MOST RECENT REVIEW OF THE APPRAISAL DISTRICT CONDUCTED UNDER SECTION 5.102, TAX CODE (MAP REVIEW)

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	425,220,182	0.9999	425,262,384	425,262,384
B - MULTIFAMILY	7,388,595	N/A	7,388,595	7,388,595
C1 - VACANT LOTS	55,885,129	0.8920	62,651,984	62,651,984
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	14,204,155	1.0477	13,557,136	13,557,136
D2 - FARM & RANC H IMP	9,707,204	N/A	9,707,204	9,707,204
E - NON-AG LAND AND IMPROVEMEN TS	189,612,769	0.9348	202,833,072	202,833,072
F1 - COMMERCIAL REAL	73,820,895	0.6190	119,251,297	119,251,297
F2 - INDUSTRIAL R EAL	2,776,280	N/A	2,776,280	2,776,280
G - ALL MINERALS	5,259,150	N/A	5,259,150	5,259,150
J - ALL UTILITIES	23,892,470	N/A	23,892,470	23,892,470
L1 - COMMERCIAL PERSONAL	20,710,360	N/A	20,710,360	20,710,360
L2 - INDUSTRIAL P ERSONAL	21,877,430	N/A	21,877,430	21,877,430
M1 - MOBILE HOME S	27,654,730	N/A	27,654,730	27,654,730
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	1,156,710	N/A	1,156,710	1,156,710
S - SPECIAL INVEN TORY	10,255,600	N/A	10,255,600	10,255,600
Subtotal	889,421,659		954,234,402	954,234,402
Less Total Deductions	211,769,862		211,789,500	211,789,500
Total Taxable Value	677,651,797		742,444,902	742,444,902

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
769,697,276	742,444,902	769,697,276	742,444,902	793,287,276

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
27,252,374	0	23,590,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
769,697,276	742,444,902	769,697,276	742,444,902	793,287,276

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

8/1/23, 10:09 AM 2022 Deduction Detail



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 Deduction Detail

082-Frio /Frio County

163-901/Devine ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	6,671,170	6,671,170	6,671,170
Homestead - State-Manda ted Over-65 or Disabled \$10,000	692,450	692,450	692,450
Homestead - 100% Disabled or Unemployable Veterans	1,046,860	1,046,860	1,046,860
Homestead - Disabled Vet erans and Surviving Spo use	128,800	128,800	128,800
Homestead - Over-65 or D isabled Freeze Loss	496,437	496,437	496,437
Homestead - 10% Apprais al Cap Loss	899,040	899,040	899,040
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0

Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

163-Medina / Medina County

163-901/Devine ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	79,556,204	79,556,204	79,556,204
Homestead - State-Manda ted Over-65 or Disabled \$10,000	8,731,566	8,731,566	8,731,566
Homestead - 100% Disabl ed or Unemployable Veter ans	16,587,688	16,587,688	16,587,688
Homestead - Disabled Vet erans and Surviving Spo use	1,626,783	1,626,783	1,626,783
Homestead - Over-65 or D isabled Freeze Loss	21,454,138	21,466,472	21,466,472
Homestead - 10% Apprais al Cap Loss	73,031,530	73,038,834	73,038,834
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	72,030	72,030	72,030
Deferred Taxes	193,678	193,678	193,678
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	581,488	581,488	581,488
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

163-901/Devine ISD

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	86,227,374	86,227,374	86,227,374
Homestead - State-Manda ted Over-65 or Disabled \$10,000	9,424,016	9,424,016	9,424,016
Homestead - 100% Disable ed or Unemployable Veter ans	17,634,548	17,634,548	17,634,548
Homestead - Disabled Vet erans and Surviving Spo use	1,755,583	1,755,583	1,755,583
Homestead - Over-65 or D isabled Freeze Loss	21,950,575	21,962,909	21,962,909

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Homestead - 10% Apprais al Cap Loss	73,930,570	73,937,874	73,937,874
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	72,030	72,030	72,030
Deferred Taxes	193,678	193,678	193,678
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	581,488	581,488	581,488
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0
Total Deductions Allowed in PVS	211,769,862	211,789,500	211,789,500



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 ISD Summary Worksheet

082-Frio /Frio County

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	82,280	N/A	82,280	82,280
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	4,931,720	N/A	4,931,720	4,931,720
D2 - FARM & RANC H IMP	432,840	N/A	432,840	432,840
E - NON-AG LAND AND IMPROVEMEN TS	4,427,710	N/A	4,427,710	4,427,710
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL R EAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	9,912,400	N/A	9,912,400	9,912,400
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL P ERSONAL	0	N/A	0	0
M1 - MOBILE HOME S	465,410	N/A	465,410	465,410
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	0	N/A	0	0

Subtotal	20,252,360	0	20,252,360	20,252,360
Less Total Deductions	459,456	0	459,456	459,456
Total Taxable Value	19,792,904	0	19,792,904	19,792,904

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	T4	T13
19,899,014	19,792,904	19,899,014	19,792,904	19,999,014

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
106,110	0	100,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
19,899,014	19,792,904	19,899,014	19,792,904	19,999,014

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

163-Medina / Medina County

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	464,322,162	0.8840	525,251,314	525,251,314
B - MULTIFAMILY	9,554,427	N/A	9,554,427	9,554,427
C1 - VACANT LOTS	95,628,110	0.9583	99,789,325	99,789,325
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	34,150,382	0.9933	34,379,997	34,379,997
D2 - FARM & RANC H IMP	22,661,073	N/A	22,661,073	22,661,073
E - NON-AG LAND AND IMPROVEMEN TS	265,951,362	0.9691	274,431,289	274,431,289
F1 - COMMERCIAL REAL	113,315,141	0.6508	174,116,689	174,116,689
F2 - INDUSTRIAL R EAL	43,589,940	N/A	43,589,940	43,589,940
G - ALL MINERALS	1,502,070	N/A	1,502,070	1,502,070
J - ALL UTILITIES	36,850,440	N/A	36,850,440	36,850,440
L1 - COMMERCIAL PERSONAL	37,484,770	N/A	37,484,770	37,484,770
L2 - INDUSTRIAL P ERSONAL	168,956,990	N/A	168,956,990	168,956,990
M1 - MOBILE HOME S	25,129,460	N/A	25,129,460	25,129,460
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	867,350	N/A	867,350	867,350
S - SPECIAL INVEN TORY	2,346,780	N/A	2,346,780	2,346,780
Subtotal	1,322,310,457	0	1,456,911,914	1,456,911,914

Less Total Deductions	257,802,106	0	293,141,777	293,141,777
Total Taxable Value	1,064,508,351	0	1,163,770,137	1,163,770,137

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	Т3	Т4	T13
1,194,787,754	1,163,770,137	1,194,787,754	1,163,770,137	1,222,687,754

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
31,017,617	0	27,900,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
1,194,787,754	1,163,770,137	1,194,787,754	1,163,770,137	1,222,687,754

T7 = School district taxable value for I & S purposes before the loss to the increase in the statemandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR TAXABLE VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE YOUR LOCAL VALUE DID NOT EXCEED THE STATE VALUE AND: 1) WAS INVALID IN ONE OR MORE OF THE PREVIOUS TWO YEARS OR 2) IS LESS THAN 90% OF THE LOWER END OF THE MARGIN OF ERROR RANGE OR 3) THE APPRAISAL DISTRICT THAT APPRAISES PROPERTY FOR THE SCHOOL DISTRICT WAS NOT IN COMPLIANCE WITH THE SCORING REQUIREMENT OF THE COMPTROLLER'S MOST RECENT REVIEW OF THE APPRAISAL DISTRICT CONDUCTED UNDER SECTION 5.102, TAX CODE (MAP REVIEW)

Category	Local Tax Roll Value	2022 WTD Mean Rat io	2022 PTAD Value Es timate	2022 Value Assigne d
A - SINGLE-FAMILY	464,404,442	0.8840	525,333,594	525,333,594
B - MULTIFAMILY	9,554,427	N/A	9,554,427	9,554,427
C1 - VACANT LOTS	95,628,110	0.9583	99,789,325	99,789,325
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	39,082,102	0.9942	39,311,717	39,311,717
D2 - FARM & RANC H IMP	23,093,913	N/A	23,093,913	23,093,913
E - NON-AG LAND AND IMPROVEMEN TS	270,379,072	0.9696	278,858,999	278,858,999
F1 - COMMERCIAL REAL	113,315,141	0.6508	174,116,689	174,116,689
F2 - INDUSTRIAL R EAL	43,589,940	N/A	43,589,940	43,589,940
G - ALL MINERALS	1,502,070	N/A	1,502,070	1,502,070
J - ALL UTILITIES	46,762,840	N/A	46,762,840	46,762,840
L1 - COMMERCIAL PERSONAL	37,484,770	N/A	37,484,770	37,484,770
L2 - INDUSTRIAL P ERSONAL	168,956,990	N/A	168,956,990	168,956,990
M1 - MOBILE HOME S	25,594,870	N/A	25,594,870	25,594,870
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL IN VENTORY	867,350	N/A	867,350	867,350
S - SPECIAL INVEN TORY	2,346,780	N/A	2,346,780	2,346,780
Subtotal	1,342,562,817		1,477,164,274	1,477,164,274
Less Total Deductions	258,261,562		293,601,233	293,601,233
Total Taxable Value	1,084,301,255		1,183,563,041	1,183,563,041

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

Т1	T2	Т3	T4	T13
1,214,686,768	1,183,563,041	1,214,686,768	1,183,563,041	1,242,686,768

Loss to the Increase in the State-Mandated Homestead Exemption	50 % of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
31,123,727	0	28,000,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the statemandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

Т7	Т8	Т9	T10	T14
1,214,686,768	1,183,563,041	1,214,686,768	1,183,563,041	1,242,686,768

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the statemandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

8/1/23, 10:09 AM 2022 Deduction Detail



Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

2022 Deduction Detail

082-Frio /Frio County

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	356,110	356,110	356,110
Homestead - State-Manda ted Over-65 or Disabled \$10,000	20,680	20,680	20,680
Homestead - 100% Disable ed or Unemployable Veter ans	0	0	0
Homestead - Disabled Vet erans and Surviving Spouse	0	0	0
Homestead - Over-65 or D isabled Freeze Loss	60,196	60,196	60,196
Homestead - 10% Apprais al Cap Loss	22,470	22,470	22,470
Freeport	0	0	0
Pollution Control	0	0	0
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0

Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0

163-Medina / Medina County

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	100,767,617	100,767,617	100,767,617
Homestead - State-Manda ted Over-65 or Disabled \$10,000	11,933,589	11,933,589	11,933,589
Homestead - 100% Disabl ed or Unemployable Veter ans	14,541,000	14,541,000	14,541,000
Homestead - Disabled Vet erans and Surviving Spouse	1,830,795	1,830,795	1,830,795
Homestead - Over-65 or D isabled Freeze Loss	38,207,583	62,507,251	62,507,251
Homestead - 10% Apprais al Cap Loss	84,132,437	95,172,440	95,172,440
Freeport	0	0	0
Pollution Control	3,891,730	3,891,730	3,891,730
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0

LOZE OCCIONO DOLGIN		
0	0	0
0	0	0
1,214,835	1,214,835	1,214,835
0	0	0
0	0	0
770,963	770,963	770,963
501,557	501,557	501,557
10,000	10,000	10,000
0	0	0
0	0	0
0	0	0
0	0	0
	0 1,214,835 0 0 770,963 501,557 10,000 0 0	0 0 1,214,835 1,214,835 0 0 0 0 770,963 770,963 501,557 501,557 10,000 10,000 0 0 0 0 0 0 0 0 0 0 0 0

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	101,123,727	101,123,727	101,123,727
Homestead - State-Manda ted Over-65 or Disabled \$10,000	11,954,269	11,954,269	11,954,269
Homestead - 100% Disabled or Unemployable Veterans	14,541,000	14,541,000	14,541,000
Homestead - Disabled Vet erans and Surviving Spouse	1,830,795	1,830,795	1,830,795
Homestead - Over-65 or D isabled Freeze Loss	38,267,779	62,567,447	62,567,447

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Homestead - 10% Apprais al Cap Loss	84,154,907	95,194,910	95,194,910
Freeport	0	0	0
Pollution Control	3,891,730	3,891,730	3,891,730
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	1,214,835	1,214,835	1,214,835
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	770,963	770,963	770,963
Homestead - Surviving S pouse 100% Disabled	501,557	501,557	501,557
Homestead - Surviving S pouse Service Member KI A	10,000	10,000	10,000
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0
Total Deductions Allowed in PVS	258,261,562	293,601,233	293,601,233

FRIO COUNTY APPRAISAL DISTRICT

METHODS AND ASSISTANCE PROGRAM 2022 REPORT

Category Property Type:

Category

Α	Real Property: Single-family Residential
В	Real Property: Multifamily Residential
C1	Real Property: Vacant Lots and Land Tracts
C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space
	Land
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
F1	Real Property: Commercial
F2	Real Property: Industrial and M
G1	Real Property: Oil and Gas
G2	Real Property: Minerals
G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business
	purposes
H2	Tangible Personal Property: Goods in Transit
J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
0	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property and subcategories

Category A Property

Single-family residential homes
Vacant lots attached as part of a homestead
Townhouses
Condominiums
Row houses
Owner-occupied duplexes
Mobile homes located on land owned by the same person

Category B Property

Apartment complexes
Duplexes, not owner-occupied
Triplexes
Fourplexes
Apartments above street-level stores, if listed separately

CATEGORY D1

Sub-classifications for Agricultural and Timberland

Irrigated Cropland
Dry Land Cropland
Barren/Wasteland
Orchards
Improved Pasture
Native Pasture
Temporary Quarantined Land
Timber at Productivity
Timberland at 1978 Market Value
Timberland at Restricted Use
Transition to Timber
Wildlife Management
Other Agricultural Land as defined in Tax Code Section 23.51(2)

CATEGORY J Utility Subcategories

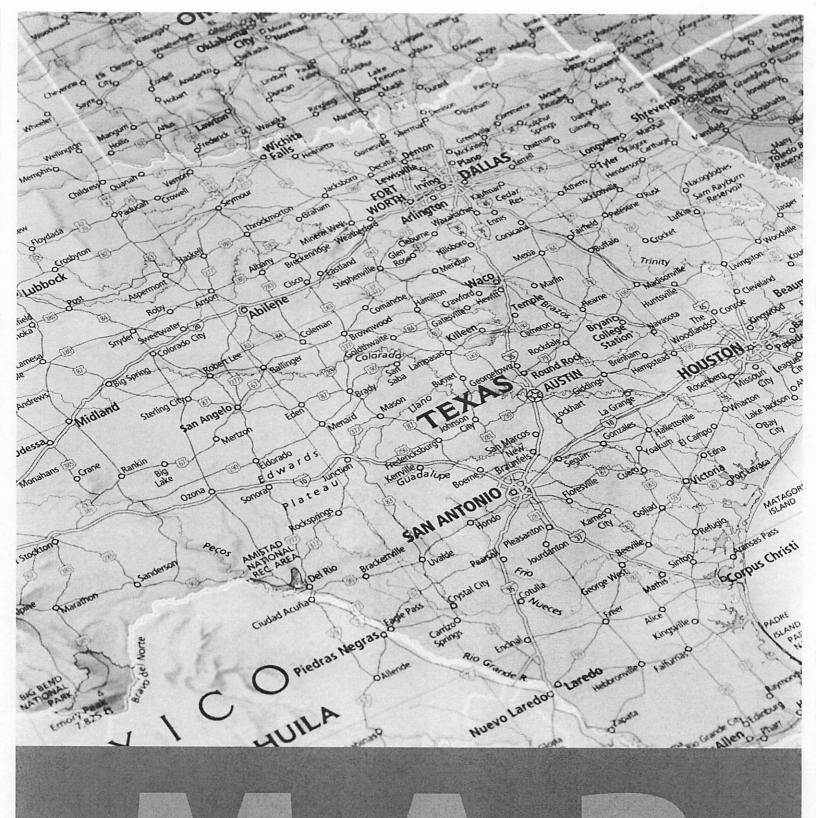
- J1 Water Systems
- J2 Gas Distribution Systems
- J3 Electric Companies and Electric Co-ops
- J4 Telephone Companies and Telephone Co-ops
- J5 Railroads
- J6 Pipelines
- J7 Cable Companies
- J8 Other
- J9 Railroad Rolling Stock (for County Only)

CATEGORY X

Exemption Classifications

Classification Code	Tax Code Section	Exemption
XA	11.111	Public property for housing indigent persons
XB	11.145	Income Producing Tangible Personal Property valued under 2,500
XC	11.146	Mineral interest property valued under \$500
XD	11.181	Improving property for housing with volunteer labor
XE	11.182	Community Housing Development Organizations
XF	11.183	Assisting ambulatory health care centers
XG	11.184	Primarily performing charitable functions
XH	11.185	Developing model colonia subdivisions
XI	11.19	Youth spiritual, mental and physical development organizations
XJ	11.21	Private schools
XL	11.231	Organizations Providing Economic Development Services to Local Community
XM	11.25	Marine cargo containers

XN	11.252	Motor vehicles leased for personal use
XO	11.254	Motor vehicles for income production and personal use
XP	11.271	Offshore drilling equipment not in use
XQ	11.29	Intracoastal waterway dredge disposal site
XR	11.30	Nonprofit water or wastewater corporation
XS	11.33	Raw cocoa and green coffee held in Harris County
XT	11.34	Limitation on taxes in certain municipalities
XU	11.23	Miscellaneous Exemptions
XV		Other Exemptions (including public property, religious organizations, charitable organizations and other property not reported elsewhere)



METHODS AND ASSISTANCE PROGRAM 2022 REPORT Frio County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar

Texas Comptroller of Public Accounts

2022-23 Final Methods and Assistance Program Review Frio County Appraisal District

Current MAP Cycle Chief Appraiser(s): Luciano R. Gonzales Jr./Edward Garza-Interim Previous MAP Cycle Chief Appraiser(s): Luciano R. Gonzales Jr.

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief	
appraiser, ensure administrative functions are followed in accordance	PASS
with Chapter 6 of the Texas Property Tax Code?	
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	16	16	100
Operating Procedures	25	24	96
Appraisal Standards, Procedures & Methodology	25	25	100

Glenn Hegar

Texas Comptroller of Public Accounts 2022-23 Final Methods and Assistance Program Tier 3 Review Frio County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

GOVERNANCE

	Review Question	Answer	Recommendation
1.	Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2.	Has the chief appraiser completed a Chief Appraiser Institute prescribed by Occupations Code Section 1151.164 as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3.	Have the appraisal district board members and appraisal review board members completed Open Meetings training pursuant to Government Code Section 551.005?	Yes	No Recommendation
4.	Do the current appraisal district board members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2), 6.035(a-1) and 6.035(a-1)(4)?	Yes	No Recommendation
5.	Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under Tax Code Section 6.031, have they received nominating resolutions by Dec. 31?	Yes	No Recommendation

	Review Question	Answer	Recommendation
6.	Before Oct. 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	N/A	No Recommendation
7.	Did the appraisal district receive nominating resolutions before Dec. 15 and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before Dec. 31 as required by Tax Code Section 6.03(k)?	N/A	No Recommendation
8.	Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
9.	Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline as required by Tax Code Section 6.05(i)?	Yes	No Recommendation
10.	Did the appraisal district board of directors provide notice of and host a public hearing for the 2021-22 reappraisal plan by Sept. 15, 2020 or the 2023-24 reappraisal plan by Sept. 15, 2022 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
11.	Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
12.	Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation

	Review Question	Answer	Recommendation
13.	Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
14.	Did the board of directors of the appraisal district hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	N/A	No Recommendation
15.	Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	Yes	No Recommendation
16.	Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of appraisal district directors as described in Tax Code Section 6.063(b)?	Yes	No Recommendation
17.	Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

	Review Question	Answer	Recommendation
18.	Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
19.	Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's Standard on Public Relations?	Yes	No Recommendation

	Review Question	Answer	Recommendation
20.	Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001?	Yes	No Recommendation
	Does the chief appraiser include the required information in the notice of estimated taxes required under Tax Code Sections 26.04(e-2) and (e-3) and Comptroller Rule 9.3006?	Yes	No Recommendation
22.	Does the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	Yes	No Recommendation
23.	Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
24.	Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's Standard on Public Relations?	Yes	No Recommendation
25.	Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	Yes	No Recommendation
26.	Does the appraisal district have a process for updating or maintaining homestead exemptions?	Yes	No Recommendation
27.	Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation

	Review Question	Answer	Recommendation
28.	Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	Yes	No Recommendation
29.	Does the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older?	Yes	No Recommendation
30.	Does the appraisal district follow their procedures to address heir property claimed as an individual's residence homestead?	N/A	No Recommendation
31.	Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	Yes	No Recommendation
32.	Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	N/A	No Recommendation
33.	Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	N/A	No Recommendation
34.	Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
35.	Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation

	Review Question	Answer	Recommendation
36.	Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
37.	For properties that submitted a rendition penalty waiver request that was denied, does the chief appraiser deliver by first class mail written notice of the denial of the rendition penalty waiver request to the property owner as described in Tax Code Section 22.30 (a-1)?	N/A	No Recommendation

OPERATING PROCEDURES

	Review Question	Answer	Recommendation
38.	Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
39.	Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
40.	Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
41.	Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code 2054.519 or offered under 2054.519(f) annually as required by Government Code 2054.5191(a-1)?	Yes	No Recommendation

	Review Question	Answer	Recommendation
42.	Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the appraisal district and to the Comptroller's office by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
43.	Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	No	Submit arbitration requests to the Comptroller by hand delivery or certified first-class mail, and simultaneously deliver a copy of the submission to the owner or agent by regular first-class mail or by electronic mail as required by Comptroller Rule 9.4254.
44.	Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)?	Yes	No Recommendation
45.	Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	Yes	No Recommendation
46.	Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	Yes	No Recommendation

	Review Question	Answer	Recommendation
47.	Did the chief appraiser prepare and certify the two most recent appraisal rolls or a certified estimate of the taxable value in the taxing unit to the assessor for each taxing unit participating in the appraisal district as described in Tax Code Section 26.01(a) and 26.01(a-1)?	Yes	No Recommendation
48.	Has the chief appraiser created and maintained a property tax database as required by Tax Code Section 26.17?	Yes	No Recommendation
49.	Are changes made to the appraisal roll under Tax Code Section 25.25, coded by the appropriate subsection that authorizes the change?	Yes	No Recommendation
50.	Are corrections of the appraisal roll presented to the appraisal district's board of directors and Appraisal Review Board as described in Tax Code Section 25.25(b)?	Yes	No Recommendation
51.	Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation
52.	Does the chief appraiser submit the completed appraisal records to the Appraisal Review Board for review and determination of protests as described in Tax Code Section 25.22?	Yes	No Recommendation
53.	Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	Yes	No Recommendation
54.	Does the appraisal district provide evidence during ARB hearings?	Yes	No Recommendation

	Review Question	Answer	Recommendation
55.	Does the chief appraiser deliver required documentation to the property owner/agent requested under Tax Code Section 41.461 at least 14 days before the hearing on the protest?	Yes	No Recommendation
56.	Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation
57.	Did the appraisal district submit completed forms and required documentation for designated reinvestment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreement is executed as required by Tax Code Section 312.005(a)?	N/A	No Recommendation
58.	Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	Yes	No Recommendation
59.	Are category D and E properties correctly categorized according to the Comptroller's property classification guidelines?	Yes	No Recommendation
60.	Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
61.	Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller's office timely?	Yes	No Recommendation
62.	Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller's office timely?	Yes	No Recommendation

	Review Question	Answer	Recommendation
63.	Did the appraisal district report the total tax rate imposed by each taxing unit within its jurisdiction to the Comptroller's office by Oct. 5 or Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by EARS manual?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

	Review Question	Answer	Recommendation
64.	Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's Standard on Mass Appraisal of Real Property?	Yes	No Recommendation
65.	Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
66.	Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation
67.	Are deeds and other ownership documents processed within 90 days of recording?	Yes	No Recommendation
68.	Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 through 3.4?	Yes	No Recommendation
69.	Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
70.	Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation

	Review Question	Answer	Recommendation
71.	Are the appraisal district's cost schedules		
	and appraisal models used in such a way		
	that adjustments are made for	Yes	No Recommendation
	neighborhood factors and property		
	specific factors?		
72.	Has the appraisal district adjusted its		
i	residential property cost schedules based		
	on sales data, ratio studies, local	Yes	No Recommendation
	conditions or market factors within the		
	previous two years?		
73.	Has the appraisal district adjusted its		
	commercial property cost schedules		
	based on sales data, ratio studies, local	Yes	No Recommendation
	conditions or market factors within the		
	previous two years?		
74.	Does the appraisal district follow its		
	written procedures for inspecting new		
	personal property accounts in the 12	V	No Secondario
	months after they are created, as	Yes	No Recommendation
	discussed in IAAO's Standard on		
	Valuation of Personal Property?		
75.	Does the appraisal district apply the		
	rendition penalty for taxpayers who do		
	not render timely according to Tax Code	Yes	No Recommendation
:	Section 22.28 and are penalties waived	162	No Recommendation
ľ	when necessary, as described in Tax Code		
	Section 22.30?		
76.	Has the chief appraiser established		
	procedures for the equitable and uniform		
	appraisal of residential inventory for	N/A	No Recommendation
	taxation as required by Tax Code Section		
	23.12?		
77.	Does the appraisal district comply with		
	appraisal requirements for heavy	Yes	No Recommendation
1	equipment inventory (Tax Code Section	103	No Recommendation
	23.1241)?		
78.	Does the appraisal district comply with		
	appraisal requirements for motor vehicle	Yes	No Recommendation
	inventory (Tax Code Section 23.121)?		
	,,		

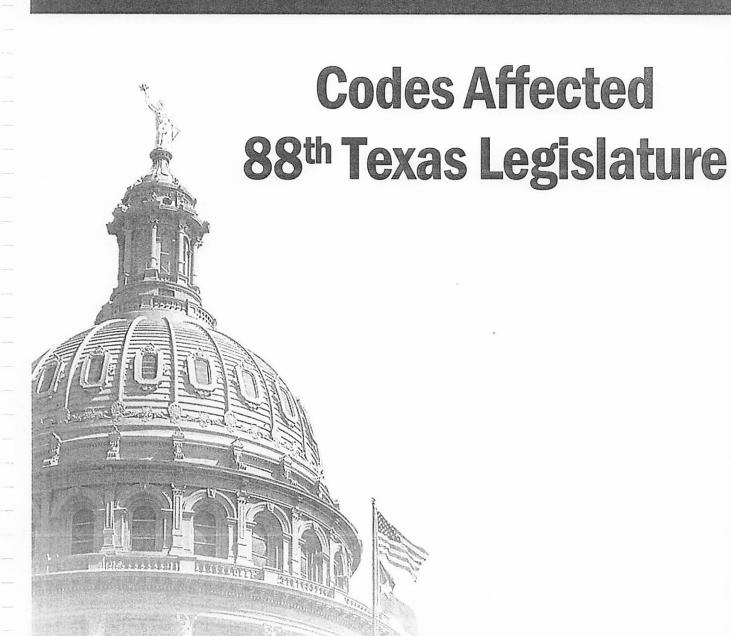
	Review Question	Answer	Recommendation
79.	Does the appraisal district gather income and expense data and calculate values using the income approach for multifamily property?	Yes	No Recommendation
80.	Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	N/A	No Recommendation
81.	Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	N/A	No Recommendation
82.	Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse /mini storage property?	Yes	No Recommendation
83.	Are exempt and nonexempt multi-family low income properties appraised in accordance with Tax Codes Section 23.215 and 11.1825(q)?	Yes	No Recommendation
84.	Does the appraisal district post exempt low-income capitalization rates on its website by Jan. 31 and, if so, is the posted capitalization rate the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
85.	Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following its dry and/or irrigated cropland schedule?	Yes	No Recommendation
86.	Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following its native pasture schedule?	Yes	No Recommendation

	Review Question	Answer	Recommendation
87.	Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
88.	Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
89.	Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
90.	Is the appraisal district following its current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	Yes	No Recommendation
91.	Does the appraisal districts timber guidelines include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	N/A	No Recommendation
92.	Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Sections 23.431 and 23.541?	Yes	No Recommendation

FRIO COUNTY APPRAISAL DISTRICT

LEGISLATIVE UPDATE FOR 2023





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> 512/447-6675 FAX 512/443-5114

July 18, 2023

To the Firm's Attorneys and Valued Clients

Ladies and Gentlemen:

Governmental Affairs is pleased to present Codes Affected – 88th Texas Legislature, which provides changes to relevant statutes enacted during the 88th legislative regular and special sessions that ended July 13, 2023. This document does not list every Code affected, but focuses instead on those that affect our day-to-day work. Accordingly, we include relevant changes to selected Codes and proposed amendments to the State Constitution.

The Table of Contents serves two purposes. First, by listing every relevant Code, Chapter, Section, or Subsection amended, added, reenacted or repealed, one can check to see whether a given section in, for example, the current Tax Code was changed. Secondly, page numbers point the way to the text of every amendment, addition or repeal.

Each entry includes the author, bill number, and its effective date. Many changes already are in effect. Others become effective September 1, 2023 or January 1, 2024.

We hope you find this a useful tool and welcome any comments on the content and format. Likewise, we are happy to answer questions about legislative history or provide any other information that might help explain the circumstances and rationale for the changes the legislature chose to make.

Sincerely,

Chris Young

Partner and Director

Governmental Affairs

Revlynn Läwson

Partner

Governmental Affairs

Clint Magee

Research and Tracking Specialist

Governmental Affairs

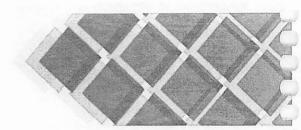


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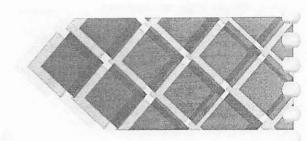


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88th Legislature

Tax Code

Chapter 1 - General Provisions

Sec. 1.07. Delivery of Notice

(a) An official or agency required by this title to deliver a notice to a property owner may deliver the notice by regular first-class mail, with postage prepaid, unless this section or another provision of this title requires or authorizes a different method of delivery [or the parties agree that the notice must be delivered as provided by Section 1.085 or 1.086].

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf

Effective January 1, 2024

Sec. 1.085. Electronic Delivery of Communication [in-Electronic Format]

(a) In this section:

- (1) "Communication" means a notice, rendition, application form, completed application, report, filing, statement, appraisal review board order, bill, or other item of information required or permitted to be delivered under a provision of this title.
 - (2) "Tax official" means:
 - (A) a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit; or
 - (B) a person designated by a person listed in Paragraph (A) to perform a function on behalf of that person.
- REPEALED: [(b) An agreement between a chief appraiser and a property owner, or the person designated by the owner under Section 1.111(f), must:
 - (1) be in writing or in-an electronic form;
 - (2) be signed by the chief appraiser;
- (3) be signed by the property owner or person designated by the owner in a form acceptable to the chief appraiser; and
 - (4) specify:
 - (A) the medium of communication;
 - (B) the type of communication covered;
 - (C) the means for protecting the security of a communication;
 - (D) the means for confirming delivery of a communication; and
 - (E) the electronic mail address of the property owner or person designated by the property owner, as applicable.

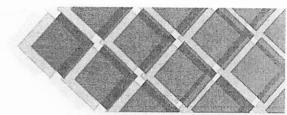
(c) An agreement may address other matters.

(a-1) Notwithstanding any other provision in this title, a communication [and except as provided by this section, any notice, rendition, application form, or completed application, or information requested under Section 41.461(a)(2),] that is required or permitted by this title to be delivered between a tax official [ehief appraiser, an appraisal district, an appraisal review board, or any combination of those persons] and a property owner or a person designated by a property owner under Section 1.111(f) shall [may] be delivered electronically [in an electronic format] if the property owner or person designated by the owner elects to exchange communications with the tax official electronically under Subsection (a-2) of [ehief appraiser and the property owner or person designated by the owner agree under] this section.

(a-2) A tax official shall:

- (1) establish a procedure that allows a property owner or a person designated by a property owner under Section 1.111(f) to make the election described by Subsection (a-1) of this section; and
- (2) for electronic communications between the official and a property owner or the person designated by the owner who elects under Subsection (a-1) to exchange communications with the official electronically, specify:
 - (A) the manner in which communications will be exchanged; and





(B) the method that will be used to confirm the delivery of communications.

(a-3) An election described by Subsection (a-1) of this section by a property owner or a person designated by a property owner under Section 1.111(f) must be made in writing on a form prescribed by the comptroller for that purpose and remains in effect until rescinded in writing by the property owner or person designated by the owner.

(a-4) A tax official may not charge a fee to accept a communication delivered electronically to the official.

(a-5) A tax official may require a property owner or a person designated by a property owner under Section 1.111(f) who elects to exchange communications electronically to provide:

(1) an e-mail address; and

(2) other information necessary for the exchange of communications.

(a-6) A tax official shall prominently display the information necessary for proper electronic delivery of communications to the official:

(1) on the official's Internet website, if applicable; and

- (2) if the official is a chief appraiser, in any notice of appraised value delivered by the official under Section 25.19.
- (d) The electronic [Unless otherwise provided by an agreement, the] delivery of any communication by a tax official to a property owner or a person designated by a property owner under Section 1.111(f) [information in an electronic format] is effective on delivery [receipt] by the tax official [a chief appraiser, an appraisal district, an appraisal review board, a property owner, or a person designated by a property owner. An agreement entered into under this section remains in effect until rescinded in writing by the property owner or person designated by the owner].
- (d-1) The electronic delivery of a communication by a property owner or a person designated by a property owner under Section 1.111(f) to a tax official is timely if the communication is:

(1) addressed to the correct delivery portal or electronic delivery system; and

(2) received by the tax official's server on or before the date on which the communication is due.

(e) The comptroller by rule[:

[(1)] shall prescribe acceptable media, formats, content, and methods for the electronic <u>delivery of communications under this section and adopt guidelines for the implementation of this section by tax officials [transmission of notices required by Section 25.19; and</u>

[(2) may prescribe acceptable media, formats, content, and methods for the electronic transmission of other

notices, renditions, and applications].

- (f) A tax official [In an agreement entered into under this section, a chief appraiser] may select the medium, format, content, and method to be used by the tax official and a property owner or a person designated by a property owner under Section 1.111(f) to exchange communications electronically [appraisal district] from among those prescribed by the comptroller under Subsection (e). [If the comptroller has not prescribed the media, format, content, and method applicable to the communication, the chief appraiser may determine the medium, format, content, and method to be used.]
- REPEALED: (g) Notwithstanding Subsection (a), if a property owner whose property is included in 25 or more accounts in the appraisal records of the appraisal district requests the chief appraiser to enter into an agreement for the delivery of the notice required by Section 25.19 in an electronic format, the chief appraiser must enter into an agreement under this section for that purpose if the appraisal district is located in a county that has a population of more than 200,000. If the chief appraiser must enter into an agreement under this subsection, the chief appraiser shall deliver the notice in accordance with an electronic medium, format, content, and method prescribed by the comptroller under Subsection (e). If the comptroller has not prescribed the media, format, content, and method applicable to the notice, the chief appraiser may determine the medium, format, content, and method to be used.
- (h) This subsection applies to the chief appraiser of an appraisal district only if the appraisal district is located in a county described by Subsection (g) or the chief appraiser has decided to authorize electronic communication under this section and the appraisal district has implemented a system that allows such communication. The chief appraiser shall provide notice regarding the availability of agreement forms authorizing electronic communication under this section. The chief appraiser shall provide the notice by:

(1) publishing a notice in a newspaper having general circulation in the district at least once on or before February 1 of each year that includes the words "Notice of Availability of Electronic Communications"; or

(2) delivering the agreement form on or before February 1, or as soon as practicable after that date, to each owner of property shown on the certified appraisal roll for the preceding tax year and on or before February 1 of each subsequent year, or as soon as practicable after that date, to each new owner of property shown on the certified appraisal roll for the preceding tax year.]





- (i) A property owner or a person designated by the property owner <u>under Section 1.111(f)</u> who <u>elects to exchange communications electronically with a tax official [enters into an agreement] under this section <u>and who</u> [that] has not [been] rescinded <u>the election</u> shall notify the <u>tax official [appraisal district]</u> of a change in the <u>e-mail [electronic mail]</u> address provided by the property owner or person designated by the owner [specified in the agreement] before the first April 1 that occurs following the change. If notification is not received by the <u>tax official [appraisal district]</u> before that date, until notification is received, any <u>communications [notices]</u> delivered <u>electronically [under the agreement]</u> to the property owner or person designated by the owner are considered to be timely delivered.</u>
- (j) An electronic signature that is included in any <u>communication delivered electronically under this section is [notice, rendition, application form, or completed application subject to an agreement under this section and that is required by Chapters 11, 22, 23, 24, 25, 26, and 41 shall be] considered to be a digital signature for purposes of Section 2054.060, Government Code, and that section applies to the electronic signature.</u>

REPEALED: [(k) Unless the chief appraiser is required to enter an agreement under this section, a decision by the chief appraiser not to enter into an agreement under this section may not be reviewed by the appraisal review board or be the subject of:

- (1) a suit to compel;
- (2) a protest under Section 41.41;
- (3) an appeal under Chapter 42; or
- (4) a complaint under Chapter 1151, Occupations Code.
- (1) Unless the chief appraiser and the property owner or person designated by the owner agree otherwise under Subsection (b), the chief appraiser, appraisal district, or appraisal review board shall deliver a notice electronically in a manner that allows for confirmation of receipt by the property owner or the person designated by the owner, such as electronic mail. If confirmation of receipt is not received by the 30th day following the date the electronic notice is delivered, the chief appraiser, appraisal district, or appraisal review board, as applicable, shall deliver the notice to the property owner or the person designated by the owner in the manner provided by Section 1.07.
- (m) Notwithstanding any other provision of this section, a property owner need not enter into an agreement under this section to be entitled to electronic delivery of a notice of a protest hearing under Section 41.46.]
- (n) A tax official shall acknowledge the receipt of a communication delivered electronically to the official by a property owner or a person designated by the property owner under Section 1.111(f).

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act. A tax official of an appraisal district established in a county with a population of 120,000 or more or of a taxing unit located wholly or primarily in such an appraisal district shall comply with Section 1.085, Tax Code, as amended by this Act, beginning with the 2024 tax year. A tax official of an appraisal district established in a county with a population of less than 120,000 or of a taxing unit located wholly or primarily in such an appraisal district shall comply with Section 1.085, Tax Code, as amended by this Act, beginning with the 2025 tax year.

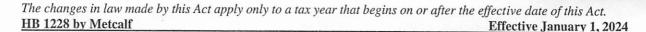
HB 1228 by Metcalf

Effective January 1, 2024

REPEALED: [Sec. 1.086. Delivery of Certain Notices by E-mail.

- (a) On the written request of the owner of a residential property that is occupied by the owner as the owner's principal residence, the chief appraiser of the appraisal district in which the property is located shall send each notice required by this title related to the following to the e-mail address of the owner:
 - (1) a change in value of the property;
 - (2) the eligibility of the property for an exemption; or
- (3) the grant, denial, cancellation, or other change in the status of an exemption or exemption application applicable to the property.
- (b) A property owner must provide the e-mail address to which the chief appraiser must send the notices described by Subsection (a) in a request made under that subsection.
- (c) A chief appraiser who delivers a notice electronically under this section is not required to mail the same notice to the property owner.
- $\begin{array}{ll} \textbf{(d)} \ \ A \ request \ made \ under \ this \ section \ remains \ in \ effect \ until \ revoked \ by \ the \ property \ owner \ in \ a \ written \ revocation \ filed \ with \ the \ chief \ appraiser. \end{array}$
- (e) After a property owner makes a request under this section and before a chief appraiser may deliver a notice electronically under this section, the chief appraiser must send an e-mail to the address provided by the property owner confirming the owner's request to receive notices electronically.
- (f) The chief appraiser of an appraisal district that maintains an Internet website shall provide a form on the website that a property owner may use to electronically make a request under this section.]





Sec. 1.12. Median Level of Appraisal

(d) For purposes of this section, the appraisal ratio of <u>property</u> [a homestead] to which Section 23.23 or 23.231 applies is the ratio of the property's market value as determined by the appraisal district or appraisal review board, as applicable, to the market value of the property according to law. The appraisal ratio is not calculated according to the appraised value of the property as limited by Section 23.23 or 23.231.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect

SB 2 88(2) by Bettencourt

Effective January 1, 2024

Sec. 1.12. Median Level of Appraisal

Effective January 1, 2027, Section 1.12(d), Tax Code, is amended to read as follows:

(d) For purposes of this section, the appraisal ratio of a homestead to which Section 23.23 applies is the ratio of the property's market value as determined by the appraisal district or appraisal review board, as applicable, to the market value of the property according to law. The appraisal ratio is not calculated according to the appraised value of the property as limited by Section 23.23.

SB 2 88(2) by Bettencourt

Effective January 1, 2027

Chapter 5 - State Administration

Sec. 5.06. [Explanation of] Taxpayer Assistance Pamphlet [Remedies]

The comptroller shall prepare and electronically publish a pamphlet that:

- (1) explains [explaining] the remedies available to <u>a</u> dissatisfied <u>taxpayer</u> [taxpayers] and the procedures to be followed in seeking remedial action;
- (2) describes the functions of a taxpayer liaison officer appointed under Section 6.052 for an appraisal district with a population of more than 120,000; and
- (3) provides advice on preparing and presenting a protest under Chapter 41 [. The comptroller shall include in the pamphlet advice on preparing and presenting a protest].

HB 1285 by Shine

Effective January 1, 2024

Sec. 5.07. Property Tax Forms and Records Systems

- (f) The comptroller shall prescribe tax rate calculation forms to be used by the designated officer or employee of $each[\div$
- [(1)] taxing unit [other than a school district] to calculate and submit the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit as required by Chapter 26[; and

(2) school district to:

- [(A) calculate and submit the no-new-revenue tax rate and the voter-approval tax rate for the district as required by Chapter 26; and
- [(B) submit the rate to maintain the same amount of state and local revenue per weighted student that the district received in the school year beginning in the preceding tax year as required by Chapter 26]. The change in law made by this Act applies to an ad valorem tax year that begins on or after the effective date of this

HB 4456 by Harris, Cody

Effective January 1, 2024

Sec. 5.07. Property Tax Forms and Records Systems

- (g) The forms described by Subsection (f) must be in an electronic format and:
 - (1) have blanks that can be filled in electronically;
- (2) be capable of being certified by the designated officer or employee after completion as accurately calculating the applicable tax rates and using values that are the same as the values shown in, as applicable:





(A) the taxing unit's certified appraisal roll; or

(B) the certified estimate of taxable value of property in the taxing unit prepared under Section 26.01(a-1); [and]

(3) be capable of being electronically incorporated into the property tax database maintained by each appraisal district under Section 26.17 and submitted electronically to the county assessor-collector of each county in which all or part of the territory of the taxing unit is located; and

(4) be capable of including for each entry, other than an entry making a mathematical calculation, a hyperlink to a document that evidences the accuracy of the entry.

This Act applies to the calculation of an ad valorem tax rate for a tax year that begins on or after the effective date of this Act

SB 1998 by Bettencourt

Vetoed by the Governor

Sec. 5.102. Review of Appraisal Districts

(a) Section 5.102(a), Tax Code, is amended to conform to the amendment of Section 5.102, Tax Code, by Chapter 490 (H.B. 3384), Acts of the 86th Legislature, Regular Session, 2019, to read as follows:

- (a) At least once every two years, the comptroller shall review the governance of each appraisal district, the taxpayer assistance provided by each appraisal district, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology, including compliance with standards, procedures, and methodology prescribed by any appraisal manuals required by law to be prepared and issued by the comptroller. [After consultation with the property tax administration advisory board, the comptroller by rule may establish procedures and standards for conducting and scoring the review.]
- (b) Section 5.102(a-2), Tax Code, is amended to conform to the amendment of Section 5.102(a), Tax Code, by Chapter 944 (S.B. 2), Acts of the 86th Legislature, Regular Session, 2019, to read as follows:
- (a-2) After consultation with the <u>property tax administration</u> advisory <u>board</u> [eommittee created under Section 403.302, Government Code], the comptroller by rule may establish procedures and standards for conducting and scoring a review under this section.

HB 4595 by Leach

Effective September 1, 2023

Chapter 6 - Local Administration

Sec. 6.03. Board of Directors in Less Populous Counties

(a) This section applies only to an appraisal district established in a county with a population of less than 75,000.

(a-1) The appraisal district is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district as provided by this section. If the county assessor-collector is not appointed to the board, the county assessor-collector serves as a nonvoting director. The county assessor-collector is ineligible to serve if the board enters into a contract under Section 6.05(b) or if the commissioners court of the county enters into a contract under Section 6.24(b). To be eligible to serve on the board of directors, an individual other than a county assessor-collector serving as a nonvoting director must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective July 1, 2024

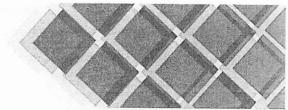
Sec. 6.0301. Board of Directors in Populous Counties

(a) This section applies only to an appraisal district established in a county with a population of 75,000 or more.

(b) Sections 6.031, 6.034, and 6.10 do not apply to an appraisal district to which this section applies.

(c) The appraisal district is governed by a board of nine directors. Five directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03. Three directors are elected by majority vote





at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director.

(d) To be eligible to serve on the board of directors, an individual other than the county assessor-collector must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

(e) Members of the board of directors appointed by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the board of directors

serve staggered four-year terms beginning on January 1 of every other odd-numbered year.

(f) If a vacancy occurs in an appointive position on the board of directors, each taxing unit that is entitled to vote under Section 6.03 may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The taxing unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall appoint by majority vote of its members one of the nominees to fill the vacancy.

(g) If a vacancy occurs in an elective position on the board of directors, the board of directors shall appoint by majority vote of its members a person to fill the vacancy. A person appointed to fill a vacancy in an elective position must

have the qualifications required of a director elected at a general election.

This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

Appraisal district directors shall be elected to the elective positions as provided by Section 6.0301, Tax Code, as added by this article, beginning with the election conducted on the uniform election date in May 2024. The directors then elected take office on July 1, 2024, and serve a term that expires on December 31, 2026. Following the election of the initial elected directors of an appraisal district as provided by Subsection (a) of this section, directors shall be elected as provided by Section 6.0301, Tax Code, as added by this article, beginning with the general election conducted in November 2026. Directors then elected take office January 1, 2027. At the first meeting of the board of directors of an appraisal district described by Section 6.0301, Tax Code, as added by this article, that follows the November 2026 general election of directors under that section, the three elected directors shall draw lots to determine which director shall serve a term of two years and which two directors shall serve a term of four years. Thereafter, all elected directors serve four-year terms. The term of an appraisal district director serving on December 31, 2024, on the board of directors of an appraisal district described by Section 6.0301, Tax Code, as added by this article, expires on January 1, 2025. Not later than December 31, 2024, the taxing units participating in the appraisal district that are entitled to appoint directors shall appoint five directors to serve terms that begin on January 1, 2025. Two directors shall be appointed to serve a term of one year, and three directors shall be appointed to serve a term of three years. Thereafter, all appointed directors serve four-year terms. This paragraph of transition language becomes effective October 12, 2023.

SB 2 88(2) by Bettencourt

Effective July 1, 2024

Sec. 6.032. Ballot Procedures for Elected Directors; Filing Fee or Petition

(a) Except as provided by this section, Chapter 144, Election Code, applies to a candidate for an elective position on an appraisal district board of directors.

(b) An application for a place on the ballot must be filed with the county judge of the county in which the appraisal district is established and be accompanied by a filing fee prescribed by Subsection (c) of this section or a petition in lieu of the filing fee that satisfies the requirements prescribed by Section 141.062, Election Code, and Subsection (d) of this section.

(c) The filing fee for a place on the ballot is:

- (1) \$400 for a county with a population of 200,000 or more; or
- (2) \$200 for a county with a population of less than 200,000.
- (d) The minimum number of signatures that must appear on the petition authorized by Subsection (b) is the lesser of:

(1) 500; or





(2) two percent of the total vote received in the county by all the candidates for governor in the most recent gubernatorial general election, unless that number is less than 50, in which case the required number of signatures is the lesser of:

(A) 50; or

(B) 20 percent of that total vote.

(e) A filing fee received under this section shall be deposited in the county treasury to the credit of the county general fund.

(f) The secretary of state shall adopt rules as necessary to implement this section.

This Act takes effect but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect. This Act take effect on the 91st day after the last day of the legislative session.

SB 2 88(2) by Bettencourt

Effective October 12, 2023

Sec. 6.033. Recall of Appointed Director

(a) The governing body of a taxing unit may call for the recall of <u>an appointed</u> [a] member of the board of directors of an appraisal district [appointed under Section 6.03 of this code] for whom the <u>taxing</u> unit cast any of its votes in the appointment of the board. The call must be in the form of a resolution, be filed with the chief appraiser of the appraisal district, and state that the <u>taxing</u> unit is calling for the recall of the member. If a resolution calling for the recall of a board member is filed under this subsection, the chief appraiser, not later than the 10th day after the date of filing, shall deliver a written notice of the filing of the resolution and the date of its filing to the presiding officer of the governing body of each taxing unit entitled to vote in the appointment of board members.

This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective July 1, 2024

Sec. 6.036. Interest in Certain Contracts Prohibited

- (a) An individual is not eligible to be <u>a candidate for</u>, to <u>be</u> appointed to, or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with:
 - (1) the appraisal district; or
- (2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by this title.

This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective July 1, 2024

Sec. 6.052. Taxpayer Liaison Officer

(a) The board of directors of [fer] an appraisal district created for a county with a population of more than 120,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The board may appoint one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer in the performance of the officer's duties. The taxpayer liaison officer is the appraisal district officer primarily responsible for providing assistance to taxpayers for the district. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments, complaints, and suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established for the appraisal district. The taxpayer liaison officer shall forward to the comptroller comments, complaints, and suggestions filed under this subsection in the form and manner prescribed by the comptroller not later than December 31 of each year.

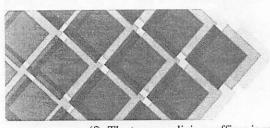
- (b) The taxpayer liaison officer shall provide to the public information and materials designed to assist property owners in understanding:
 - (1) the appraisal process;
 - (2) [7] protest procedures;





- (3) [7] the procedure for filing:
 - (A) comments, complaints, and suggestions under Subsection (a);
 - (B) [of this section or] a complaint under Section 6.04(g);
 - (C) a complaint under Section 41.66(q); and
 - (D) a request for limited binding arbitration under Section 41A.015; [7] and
- (4) other matters.
- (b-1) Information concerning the process for submitting comments, complaints, and suggestions to the comptroller concerning an appraisal review board shall be provided at each protest hearing.
- (b-2) A property owner may file a written complaint with the taxpayer liaison officer requesting resolution of a dispute with the appraisal district or the appraisal review board about a matter that does not relate to the appraisal of property. The taxpayer liaison officer may resolve a complaint filed with the officer or with the board of directors of the appraisal district by:
- (1) referring the property owner to information and materials described by Subsection (b) or to the appropriate employee or officer of the appraisal district or appraisal review board;
- (2) meeting with the parties to the dispute that is the subject of the complaint to facilitate an informal resolution;
 - (3) treating the matter as a complaint under Section 41.66(q), as appropriate;
- (4) assisting the property owner in filing a request for limited binding arbitration under Section 41A.015, as appropriate; or
- (5) recommending in writing to the chief appraiser, board of directors, chairman of the appraisal review board, or the property owner or the owner's agent, as applicable, a course of action that the taxpayer liaison officer believes to be appropriate.
- (b-3) The taxpayer liaison officer:
- (1) shall dismiss any part of a complaint filed under Subsection (b-2) that relates to the appraised value of a property or the appraisal methodology used in appraising the property; and
 - (2) may dismiss a complaint that is repetitive or that fails to state a legitimate concern.
- (b-4) If a complaint involves the assessment or collection of a tax, the taxpayer liaison officer shall resolve the matter by referring the property owner to the appropriate person who can assist the owner with the assessment or collection of the tax.
- (b-5) The taxpayer liaison officer shall notify a property owner of the resolution of a complaint filed by the owner not later than the 90th day after the date the complaint is filed.
- (b-6) The resolution of a complaint filed under Subsection (b-2) is not an action that a property owner is entitled to:
 - (1) protest under Chapter 41;
 - (2) request limited binding arbitration for under Section 41A.015; or
 - (3) appeal under Chapter 42.
- (b-7) The comptroller shall establish and supervise a program for the training and education of taxpayer liaison officers and deputy taxpayer liaison officers. The training program may be provided online and must:
- (1) include information on the duties and responsibilities of a taxpayer liaison officer and a deputy taxpayer liaison officer, including procedures for the informal resolution of disputes;
 - (2) be at least two hours in length; and
 - (3) provide a certificate of completion for the officer who completes the training.
- (b-8) A person appointed as a taxpayer liaison officer or deputy taxpayer liaison officer shall complete the training program described by Subsection (b-7) and the course established under Section 5.041 for the training and education of appraisal review board members not later than the first anniversary of the date the officer is appointed, and again in each even-numbered year after that first anniversary. A person may not serve as a taxpayer liaison officer or deputy taxpayer liaison officer unless the person has completed the training programs as required by this subsection.
- (b-9) A taxpayer liaison officer and deputy taxpayer liaison officer shall submit a copy of the certificate provided to the officer under Subsection (b-7) to the board of directors of the appraisal district that appointed the officer. The taxpayer liaison officer and each deputy taxpayer liaison officer shall retain a copy of each certificate provided to the officer for at least three years, and the board shall retain each certificate submitted to the board under this subsection for the same period.
- (d) The taxpayer liaison officer and each deputy taxpayer liaison officer is entitled to compensation as provided by the budget adopted by the board of directors.
- (e) The chief appraiser or any other person who performs appraisal or legal services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer or a deputy taxpayer liaison officer.





(f) The taxpayer liaison officer is responsible for providing clerical assistance to the local administrative district judge in the selection of appraisal review board members and for publicizing the availability of positions on the appraisal review board. The officer shall deliver to the local administrative district judge any applications to serve on the board that are submitted to the officer and shall perform other duties as requested by the local administrative district judge. The officer may not influence the process for selecting appraisal review board members.

(g) Notwithstanding any other provision of this chapter, a taxpayer liaison officer or deputy taxpayer liaison officer acting under the taxpayer liaison officer's supervision does not commit an offense under this chapter if the officer or deputy communicates with the chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board established for the appraisal district, a member of the board of directors of the appraisal district, the local administrative district judge, a property tax consultant, a property owner, an agent of a property owner, or another person if the communication is made in the good faith exercise of the officer's statutory duties.

(h) If an appraisal district maintains an Internet website, the chief appraiser of the district shall post on the Internet website the name, contact information, and a description of the duties of the taxpayer liaison officer. A link to the information described by this subsection must be prominently posted on the home page of the Internet website.

(i) The board of directors of the appraisal district shall annually evaluate the performance of the taxpayer liaison officer and each deputy taxpayer liaison officer, if applicable. The evaluation must include a review of the timeliness of the officer's resolution of complaints.

A person serving as the taxpayer liaison officer for an appraisal district on January 1, 2024, shall complete the training and course required by Section 6.052(b-8), Tax Code, as added by this Act, not later than December 31, 2024.

HB 1285 by Shine

Effective January 1, 2024

Sec. 6.052. Taxpayer Liaison Officer

Section 6.052(f), Tax Code, as effective January 1, 2024, is amended to read as follows:

(f) The taxpayer liaison officer is responsible for providing clerical assistance to the <u>applicable appointing authority prescribed by Section 6.41(d)</u> [local administrative district judge] in the selection of appraisal review board members and for publicizing the availability of positions on the appraisal review board. The officer shall deliver to the <u>applicable appointing authority</u> [local administrative district judge] any applications to serve on the board that are submitted to the officer and shall perform other duties as requested by the <u>applicable appointing authority</u> [local administrative district judge]. The officer may not influence the process for selecting appraisal review board members. This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective January 1, 2024

NOTE: Section 6.052(f), Tax Code, as effective January 1, 2024 will read as follows:

(f) The taxpayer liaison officer is responsible for providing clerical assistance to the <u>applicable appointing authority</u> prescribed by Section 6.41(d) in the selection of appraisal review board members and for publicizing the availability of positions on the appraisal review board. The officer shall deliver to the <u>applicable appointing authority</u> any applications to serve on the board that are submitted to the officer and shall perform other duties as requested by the <u>applicable appointing authority</u>. The officer may not influence the process for selecting appraisal review board members.

Sec. 6.12. Agricultural Appraisal Advisory Board

(b) The agricultural advisory board members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23[, and who have been residents of the district for at least five years].

HB 3207 by Murr

Effective September 1, 2023





Sec. 6.41. Appraisal Review Board

(b-2) An appraisal district board of directors for a district established in a county with a population of 1.2 [ene] million or more by resolution of a majority of the board's members shall increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate to manage the duties of the appraisal review board, including the duties of each special panel established under Section 6.425.

This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

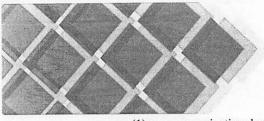
HB 4559 by Darby

Effective September 1, 2023

Sec. 6.41. Appraisal Review Board

- (d) Members of the board are appointed by the applicable appointing authority. For an appraisal district to which Section 6.03 applies, the appointing authority is the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. For an appraisal district to which Section 6.0301 applies, the appointing authority is the board of directors of the district. A vacancy on the board is filled in the same manner for the unexpired portion of the term.
- (d-1) All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the applicable appointing authority [local administrative district judge]. The appraisal district may provide the appointing authority [local administrative district judge] with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district.
- (d-2) A local administrative district judge <u>acting as an appointing authority</u> may make appointments to the board directly or may, by written order, appoint from three to five persons to perform the duties of appraisal review board commissioner. If the local administrative district judge chooses to appoint appraisal review board commissioners, each commissioner shall possess the same qualifications as those required of an appraisal review board member.
- (d-2-1) A board of directors acting as an appointing authority must make appointments to the appraisal review board by majority vote, with at least two members of the majority being elected members of the board of directors.
- (d-3) The <u>applicable appointing authority</u> [local administrative judge] shall cause the proper officer to notify appointees to the board of their appointment, and when and where they are to appear.
- (d-5) The appraisal district of the county shall provide to the <u>applicable appointing authority</u> [local administrative district judge], or to the appraisal review board commissioners, as the case may be, the number of appraisal review board positions that require appointment and shall provide whatever reasonable assistance is requested by the applicable appointing authority [local administrative district judge] or the commissioners.
- (d-9) In selecting individuals who are to serve as members of the appraisal review board for an appraisal district described by Subsection (b-2), the <u>board of directors of the district</u> [local administrative district judge] shall select an adequate number of qualified individuals to permit the chairman of the appraisal review board to fill the positions on each special panel established under Section 6.425.
- (d-10) Upon selection of the individuals who are to serve as members of the appraisal review board, the <u>applicable appointing authority</u> [local administrative district judge] shall enter an appropriate order designating such members and setting each member's respective term of office, as provided elsewhere in this section.
- (e) Members of the board hold office for terms of two years beginning January 1. The appraisal district board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year. In making the initial or subsequent appointments, the applicable appointing authority, or the local administrative district [judge or the] judge's designee if the appointing authority is the judge, shall designate those members who serve terms of one year as needed to comply with this subsection.
- (g) Subsection (a) does not preclude the boards of directors of two or more adjoining appraisal districts from providing for the operation of a consolidated appraisal review board by interlocal contract. Members of a consolidated appraisal review board are appointed jointly by the <u>applicable appointing authorities</u> [local administrative district judges] in the counties in which the appraisal districts that are parties to the contract are established.
- (i) A chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district if the board is established for a district to which Section 6.03 applies, a property tax consultant, or an agent of a property owner commits an offense if the person communicates with the applicable appointing authority [local administrative district judge] regarding the appointment of appraisal review board members. This subsection does not apply to:





- (1) a communication between a member of the appraisal review board and the <u>applicable appointing</u> <u>authority [local administrative district judge]</u> regarding the member's reappointment to the board;
- (2) a communication between the taxpayer liaison officer for the appraisal district and the <u>applicable</u> appointing authority [local administrative district judge] in the course of the performance of the officer's clerical duties so long as the officer does not offer an opinion or comment regarding the appointment of appraisal review board members:
- (3) a communication between a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, or a member of the board of directors of the appraisal district if the board is established for a district to which Section 6.03 applies and the applicable appointing authority [local administrative district judge] regarding information relating to or described by Subsection (d-1), (d-5), or (f) of this section or Section 411.1296, Government Code;
- (4) a communication between a property tax consultant or a property owner or an agent of the property owner and the taxpayer liaison officer for the appraisal district regarding information relating to or described by Subsection (f). The taxpayer liaison officer for the appraisal district shall report the contents of the communication relating to or described by Subsection (f) to the applicable appointing authority [local administrative district judge]; or
- (5) a communication between a property tax consultant or a property owner or an agent of the property owner and the <u>applicable appointing authority</u> [local administrative district judge] regarding information relating to or described by Subsection (f).
- (j) A chief appraiser or another employee or agent of an appraisal district commits an offense if the person communicates with a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district, or the local administrative district judge, if the judge is the appointing authority for the district, regarding a ranking, scoring, or reporting of the percentage by which the appraisal review board or a panel of the board reduces the appraised value of property.

This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective July 1, 2024

Sec. 6.41. Appraisal Review Board

Section 6.41(f), Tax Code, as amended by Chapters 354 (H.B. 2941) and 533 (S.B. 63), Acts of the 87th Legislature, Regular Session, 2021, is reenacted and amended to read as follows:

- (f) A member of the appraisal review board may be removed from the board by the <u>applicable appointing authority</u>, or the local administrative district [judge or the] judge's designee <u>if the appointing authority is the judge</u>. Not later than the 90th day after the date the board of directors, local administrative district judge, or judge's designee that appointed a member of the appraisal review board learns of a potential ground for removal of the member, the board of directors, local administrative district judge, or judge's designee, as applicable, shall remove the member or find by official action that the member's removal is not warranted. Grounds for removal are:
 - (1) a violation of Section 6.412, 6.413, 41.66(f), or 41.69;
- (2) good cause relating to the attendance of members at called meetings of the board as established by written policy adopted by a majority of the appraisal district board of directors; or
 - (3) evidence of repeated bias or misconduct.

This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective July 1, 2024

Sec. 6.412. Restrictions on Eligibility of Board Members

(c) Except as otherwise provided by this subsection, a [A] person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, [an] officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit. A person employed by a school district as a teacher may serve on the appraisal review board.

SB 361 by Eckhardt

Vetoed by the Governor





Sec. 6.42. Organization, Meetings and Compensation

(a) A majority of the appraisal review board constitutes a quorum. The <u>applicable appointing authority prescribed by Section 6.41(d)</u> [local administrative district judge under Subchapter D, Chapter 74, Government Code,] in the county in which the appraisal district is established shall select a chairman and a secretary from among the members of the appraisal review board. The <u>applicable appointing authority</u> [judge] is encouraged to select as chairman a member of the appraisal review board, if any, who has a background in law and property appraisal.

This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect

SB 2 88(2) by Bettencourt

Effective July 1, 2024

Sec. 6.425. Special Appraisal Review Board Panels in Certain Districts

- (e) Notwithstanding Subsection (d), the chairman of the appraisal review board may appoint to a special panel described by this section a member of the appraisal review board who does not meet the qualifications prescribed by that subsection if:
- (1) the number of persons appointed to the board [by the local administrative district judge] who meet those qualifications is not sufficient to fill the positions on each special panel; and
- (2) the board member being appointed to the panel holds a bachelor's degree in any field. This Act takes effect July 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 288(2) by Bettencourt

Effective July 1, 2024

Chapter 11 - Taxable Property and Exemptions

Sec. 11.13. Residence Homestead

(b) An adult is entitled to exemption from taxation by a school district of \$100,000 [\$40,000] of the appraised value of the adult's residence homestead, except that only \$5,000 of the exemption applies to an entity operating under former Chapter 17, 18, 25, 26, 27, or 28, Education Code, as those chapters existed on May 1, 1995, as permitted by Section 11.301, Education Code.

(n-1) The governing body of a school district, municipality, or county that adopted an exemption under Subsection (n) for the 2022 tax year may not reduce the amount of or repeal the exemption. This subsection expires December 31, 2027.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect. Section 11.13, Tax Code, as amended by this article, applies only to an ad valorem tax year that begins on or after January 1, 2023.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Sec. 11.145. Income-Producing Tangible Personal Property Having Value of Less than \$2,500 (a) In this section:

(1) "Related business entity" means a business entity that:

(A) engages in a common business enterprise with at least one other business entity; and

(B) owns tangible personal property that:

(i) is held or used for the production of income as part of the common business enterprise;

and

(ii) is located at the same physical address that tangible personal property owned by at least one other business entity engaged in the common business enterprise is located.

(2) "Unified business enterprise" means a common business enterprise composed of more than one related business entity.

(b) Subject to Subsection (d), a [A] person is entitled to an exemption from taxation of the tangible personal property the person owns that is held or used for the production of income if that property has a taxable value of less than \$2,500.





(c) [(b)] The exemption provided by Subsection (b) [(a)] applies to each separate taxing unit in which a person holds or uses tangible personal property for the production of income.

(d) For[, and, for] the <u>purpose</u> [purposes] of Subsection (b) [(a)], all property <u>described by that subsection</u> in <u>a</u> [each] taxing unit that is owned by a person is:

(1) aggregated to determine taxable value; and

- (2) if the person is a related business entity, aggregated with the property described by that subsection in the taxing unit that is owned by each other related business enterprise that composes the same unified business enterprise to determine taxable value for the entity.
- (e) A chief appraiser may investigate a business entity to determine whether the entity:

(1) is a related business entity; and

(2) has aggregated tangible personal property as provided by Subsection (d)(2).

The changes in law made by this Act apply only to an ad valorem tax year that begins on or after the effective date of this Act.

SB 1439 by Springer

Vetoed by the Governor

Sec. 11.18. Charitable Organizations

- (a) An organization that qualifies as a charitable organization as provided by this section is entitled to an exemption from taxation of:
 - (1) the buildings and tangible personal property that:

(A) are owned by the charitable organization; and

- (B) except as permitted by Subsection (b), are used exclusively by qualified charitable organizations; [and]
- (2) the real property owned by the charitable organization consisting of:

(A) an incomplete improvement that:

(i) is under active construction or other physical preparation; and

(ii) is designed and intended to be used exclusively by qualified charitable organizations;

and

(B) the land on which the incomplete improvement is located that will be reasonably necessary for the use of the improvement by qualified charitable organizations; and

(3) if the charitable organization is described by Subsection (d)(1), (2), (3)(A)(ii), (5), (8), (13), (15), or (19), the real property owned by the charitable organization consisting of an interest in a mineral in place, including a royalty interest, provided that the interest:

(A) is not severed from the surface estate; or

(B) was donated to the charitable organization by the previous owner of the interest.

This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

HB 456 by Craddick

Effective January 1. 2024

Sec. 11.18. Charitable Organizations

(d) A charitable organization must be organized exclusively to perform religious, charitable, scientific, literary, or educational purposes and, except as permitted by Subsections (h) and (l), engage exclusively in performing one or more of the following charitable functions:

(1) providing medical care without regard to the beneficiaries' ability to pay, which in the case of a nonprofit hospital or hospital system means providing charity care and community benefits in accordance with Section 11.1801;

(2) providing support or relief to orphans, delinquent or[5] dependent[, or handicapped] children in need of residential care, children with disabilities in need of residential care, abused or battered spouses or children in need of temporary shelter, the impoverished, or victims of natural disaster without regard to the beneficiaries' ability to pay;

(3) providing support without regard to the beneficiaries' ability to pay to:

(A) elderly persons, including the provision of:

(i) recreational or social activities; and

(ii) facilities designed to address the special needs of elderly persons; or

(B) persons with disabilities [the handicapped], including training and employment:

(i) in the production of commodities; or

(ii) in the provision of services under 41 U.S.C. Sections 8501-8506;

(4) preserving a historical landmark or site;





- (5) promoting or operating a museum, zoo, library, theater of the dramatic or performing arts, or symphony orchestra or choir;
 - (6) promoting or providing humane treatment of animals;
 - (7) acquiring, storing, transporting, selling, or distributing water for public use;
- (8) answering fire alarms and extinguishing fires with no compensation or only nominal compensation to the members of the organization;
 - (9) promoting the athletic development of boys or girls under the age of 18 years;
 - (10) preserving or conserving wildlife;
 - (11) promoting educational development through loans or scholarships to students;
- (12) providing halfway house services pursuant to a certification as a halfway house by the parole division of the Texas Department of Criminal Justice;
- (13) providing permanent housing and related social, health care, and educational facilities for persons who are 62 years of age or older without regard to the residents' ability to pay;
- (14) promoting or operating an art gallery, museum, or collection, in a permanent location or on tour, that is open to the public;
- (15) providing for the organized solicitation and collection for distributions through gifts, grants, and agreements to nonprofit charitable, education, religious, and youth organizations that provide direct human, health, and welfare services;
- (16) performing biomedical or scientific research or biomedical or scientific education for the benefit of the public;
- (17) operating a television station that produces or broadcasts educational, cultural, or other public interest programming and that receives grants from the Corporation for Public Broadcasting under 47 U.S.C. Section 396, as amended;
- (18) providing housing for low-income and moderate-income families, for unmarried individuals 62 years of age or older, for [handicapped] individuals with disabilities, and for families displaced by urban renewal, through the use of trust assets that are irrevocably and, pursuant to a contract entered into before December 31, 1972, contractually dedicated on the sale or disposition of the housing to a charitable organization that performs charitable functions described by Subdivision (9);
- (19) providing housing and related services to persons who are 62 years of age or older in a retirement community, if the retirement community provides independent living services, assisted living services, and nursing services to its residents on a single campus:
 - (A) without regard to the residents' ability to pay; or
 - (B) in which at least four percent of the retirement community's combined net resident revenue is provided in charitable care to its residents;
 - (20) providing housing on a cooperative basis to students of an institution of higher education if:
 - (A) the organization is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as amended, by being listed as an exempt entity under Section 501(c)(3) of that code;
 - (B) membership in the organization is open to all students enrolled in the institution and is not limited to those chosen by current members of the organization;
 - (C) the organization is governed by its members; and
 - (D) the members of the organization share the responsibility for managing the housing;
- (21) acquiring, holding, and transferring unimproved real property under an urban land bank demonstration program established under Chapter 379C, Local Government Code, as or on behalf of a land bank;
- (22) acquiring, holding, and transferring unimproved real property under an urban land bank program established under Chapter 379E, Local Government Code, as or on behalf of a land bank;
 - (23) providing housing and related services to individuals who:
 - (A) are unaccompanied and homeless and have a disabling condition; and
 - (B) have been continuously homeless for a year or more or have had at least four episodes of homelessness in the preceding three years;
- (24) operating a radio station that broadcasts educational, cultural, or other public interest programming, including classical music, and that in the preceding five years has received or been selected to receive one or more grants from the Corporation for Public Broadcasting under 47 U.S.C. Section 396, as amended; [ef]
- (25) providing, without regard to the beneficiaries' ability to pay, tax return preparation services and assistance with other financial matters; or





(26) providing services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption.

This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SB 719 by Paxton Effective January 1, 2024

Sec. 11.18. Charitable Organizations

- (p) The exemption authorized by Subsection (d)(23) applies only to property that:
 - (1) is owned by a charitable organization that has been in existence for at least:
 - (A) 20 years if the property is located in a county described by Subdivision (4)(A); or
 - (B) two years if the property is located in a municipality described by Subdivision (4)(B);
 - (2) is located on a tract of land that:
 - (A) is at least 15 acres in size; and
 - (B) was either:
 - (i) owned by the organization on July 1, 2021; or
 - (ii) acquired by donation and owned by the organization on January 1, 2023;
 - (3) is used to provide permanent housing and related services to individuals described by that subsection;
- and
 (4) is located in:
 - (A) a county with a population of more than 1.2 [one] million and less than 1.5 million; or
 - (B) a municipality with a population of more than 100,000 and less than 150,000 at least part of which is located in a county with a population of less than 5,500 [5,000].

This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

HB 4559 by Darby

Effective September 1, 2023

Sec. 11.1825. Organizations Constructing or Rehabilitating Low-Income Housing: Property Not Previously Exempt

(a-1) An organization that leases land under a ground lease is entitled to an exemption from taxation of the improvements owned by the organization that the organization constructs or rehabilitates and uses to provide housing to individuals or families meeting the income eligibility requirements of this section. An organization that leases land as described by this subsection is considered to be the owner of the land for purposes of the provisions of this section requiring that an organization own property for the purpose of constructing or rehabilitating a housing project on the property in order to receive an exemption for the property. A reference in this section to acquiring property includes leasing the property as described by this subsection. A reference in this section to an exemption from taxation or the appraisal of property means the improvements constructed or rehabilitated on the property if the property consists of land and improvements described by this subsection.

The change in law made by this Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

HB 4645 by Flores

Effective January 1, 2024

Sec. 11.1825. Organizations Constructing or Rehabilitating Low-Income Housing: Property Not Previously Exempt

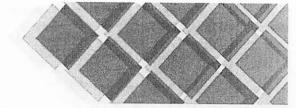
- (s) Unless otherwise provided by the governing body of a taxing unit any part of which is located in a county with a population of at least 2.1 [4.8] million under Subsection (x), for property described by Subsection (f)(1), the amount of the exemption under this section from taxation is 50 percent of the appraised value of the property.
- (v) Notwithstanding any other provision of this section, an organization may not receive an exemption from taxation of property described by Subsection (f)(1) by a taxing unit any part of which is located in a county with a population of at least 2.1 [1.8] million unless the exemption is approved by the governing body of the taxing unit in the manner provided by law for official action.

This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

HB 4559 by Darby

Effective September 1, 2023





Sec. 11.26. Limitation of School Tax on Homesteads of Elderly or Disabled

(a) The tax officials shall appraise the property to which this section applies and calculate taxes as on other property, but if the tax so calculated exceeds the limitation imposed by this section, the tax imposed is the amount of the tax as limited by this section, except as otherwise provided by this section. A school district may not increase the total annual amount of ad valorem tax it imposes on the residence homestead of an individual 65 years of age or older or on the residence homestead of an individual who is disabled, as defined by Section 11.13, above the amount of the tax it imposed in the first tax year in which the individual qualified that residence homestead for the applicable exemption provided by Section 11.13(c) for an individual who is 65 years of age or older or is disabled. If the individual qualified that residence homestead for the exemption after the beginning of that first year and the residence homestead remains eligible for the same exemption for the next year, and if the school district taxes imposed on the residence homestead in the next year are less than the amount of taxes imposed in that first year, a school district may not subsequently increase the total annual amount of ad valorem taxes it imposes on the residence homestead above the amount it imposed in the year immediately following the first year for which the individual qualified that residence homestead for the same exemption, except as provided by Subsection (b). [If the first tax year the individual qualified the residence homestead for the exemption provided by Section 11.13(e) for individuals 65 years of age or older or disabled was a tax-year before the 2015 tax year, the amount of the limitation provided by this section is the amount of tax the school district imposed for the 2014 tax year less an amount equal to the amount determined by multiplying \$10,000 times the tax rate of the school district for the 2015 tax year, plus any 2015 tax attributable to improvements made in 2014, other than improvements made to comply with governmental regulations or repairs.

REPEALED: [(a-1) Notwithstanding the other provisions of this section, if in the 2007 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was the 2006 tax year, the amount of the limitation provided by this section on the homestead in the 2007 tax year is equal to the amount computed by:

(1) multiplying the amount of tax the school district imposed on the homestead in the 2006 tax year by a fraction the numerator of which is the tax rate of the district for the 2007 tax year and the denominator of which is the tax rate of the district for the 2006 tax year; and

(2) adding any tax imposed in the 2007 tax year attributable to improvements made in the 2006 tax year as provided by Subsection (b) to the lesser of the amount computed under Subdivision (1) or the amount of tax the district imposed on the homestead in the 2006 tax year.

(a 2) Notwithstanding the other provisions of this section, if in the 2007 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was a tax year before the 2006 tax year, the amount of the limitation provided by this section on the homestead in the 2007 tax year is equal to the amount computed by:

(1) multiplying the amount of tax the school district imposed on the homestead in the 2005 tax year by a fraction the numerator of which is the tax rate of the district for the 2006 tax year and the denominator of which is the tax rate of the district for the 2005 tax year;

(2) adding any tax imposed in the 2006 tax year attributable to improvements made in the 2005 tax year as provided by Subsection (b) to the lesser of the amount computed under Subdivision (1) or the amount of tax the district imposed on the homestead in the 2005 tax year;

(3) multiplying the amount computed under Subdivision (2) by a fraction the numerator of which is the tax rate of the district for the 2007 tax year and the denominator of which is the tax rate of the district for the 2006 tax year; and

(4) adding to the lesser of the amount computed under Subdivision (2) or (3) any tax imposed in the 2007 tax year attributable to improvements made in the 2006 tax year, as provided by Subsection (b).

(a 3) Except as provided by Subsection (b), a limitation on tax increases provided by this section on a residence homestead computed under Subsection (a-1) or (a-2) continues to apply to the homestead in subsequent tax years until the limitation expires.]

Effective January 1, 2025, Sections 11.26(a-5), (a-6), (a-7), (a-8), and (a-9), Tax Code, are repealed.

REPEALED: [(a-5)—Notwithstanding the other provisions of this section, if in the 2023 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead



was a tax year before the 2019 tax year, the amount of the limitation provided by this section on the homestead in the 2023 tax year is equal to the amount computed by:

- (1) multiplying the taxable value of the homestead in the 2018 tax year by a tax rate equal to the difference between the school district's tier one maintenance and operations rate for the 2018 tax year and the district's maximum compressed rate for the 2019 tax year;
- (2) subtracting the greater of zero or the amount computed under Subdivision (1) from the amount of tax the district imposed on the homestead in the 2018 tax year;
- (3) adding any tax imposed in the 2019 tax year attributable to improvements made in the 2018 tax year as provided by Subsection (b) to the amount computed under Subdivision (2);
- (4) multiplying the taxable value of the homestead in the 2019 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2019 tax year and the district's maximum compressed rate for the 2020 tax year;
- (5) subtracting the amount computed under Subdivision (4) from the amount computed under Subdivision (3):
- (6) adding any tax imposed in the 2020 tax year attributable to improvements made in the 2019 tax year as provided by Subsection (b) to the amount computed under Subdivision (5);
- (7) multiplying the taxable value of the homestead in the 2020 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2020 tax year and the district's maximum compressed rate for the 2021 tax year;
- (8) subtracting the amount computed under Subdivision (7) from the amount computed under Subdivision (6):
- (9) adding any tax imposed in the 2021 tax year attributable to improvements made in the 2020 tax year as provided by Subsection (b) to the amount computed under Subdivision (8);
- (10) multiplying the taxable value of the homestead in the 2021 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2021 tax year and the district's maximum compressed rate for the 2022 tax year:
- (11) subtracting the amount computed under Subdivision (10) from the amount computed under Subdivision (9);
- (12) adding any tax imposed in the 2022 tax year attributable to improvements made in the 2021 tax year as provided by Subsection (b) to the amount computed under Subdivision (11);
- (13) multiplying the taxable value of the homestead in the 2022 tax year by a tax-rate equal to the difference between the district's maximum compressed rate for the 2022 tax year and the district's maximum compressed rate for the 2023 tax year;
- (14) subtracting the amount computed under Subdivision (13) from the amount computed under Subdivision (12); and
- (15) adding any tax imposed in the 2023 tax year attributable to improvements made in the 2022 tax year as provided by Subsection (b) to the amount computed under Subdivision (14).
- (a-6) Notwithstanding the other provisions of this section, if in the 2023 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was the 2019 tax year, the amount of the limitation provided by this section on the homestead in the 2023 tax year is equal to the amount computed by:
- (1) multiplying the taxable value of the homestead in the 2019 tax year by a tax rate equal to the difference between the school district's maximum compressed rate for the 2019 tax year and the district's maximum compressed rate for the 2020 tax year;
- (2) subtracting the amount computed under Subdivision (1) from the amount of tax the district imposed on the homestead in the 2019 tax year;
- (3) adding-any tax imposed in the 2020 tax year attributable to improvements made in the 2019 tax year as provided by Subsection (b) to the amount computed under Subdivision (2);
- (4) multiplying the taxable value of the homestead in the 2020 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2020 tax year and the district's maximum compressed rate for the 2021 tax year;
- (5) subtracting the amount computed under Subdivision (4) from the amount computed under Subdivision (3);



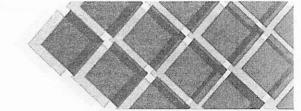


- (6) adding any tax imposed in the 2021 tax year attributable to improvements made in the 2020 tax year as provided by Subsection (b) to the amount computed under Subdivision (5);
- (7) multiplying the taxable value of the homestead in the 2021 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2021 tax year and the district's maximum compressed rate for the 2022 tax year;
- (8) subtracting the amount computed under Subdivision (7) from the amount computed under Subdivision (6);
- (9) adding any tax imposed in the 2022 tax year attributable to improvements made in the 2021 tax year as provided by Subsection (b) to the amount computed under Subdivision (8);
- (10) multiplying the taxable value of the homestead in the 2022 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2022 tax year and the district's maximum compressed rate for the 2023 tax year;
- (11) subtracting the amount computed under Subdivision (10) from the amount computed under Subdivision (9); and
- (12) adding any tax imposed in the 2023 tax year attributable to improvements made in the 2022 tax year as provided by Subsection (b) to the amount computed under Subdivision (11).
- (a 7) Notwithstanding the other provisions of this section, if in the 2023 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was the 2020 tax year, the amount of the limitation provided by this section on the homestead in the 2023 tax year is equal to the amount computed by:
- (1) multiplying the taxable value of the homestead in the 2020 tax year by a tax rate equal to the difference between the school district's maximum compressed rate for the 2020 tax year and the district's maximum compressed rate for the 2021 tax year;
- (2) subtracting the amount computed under Subdivision (1) from the amount of tax the district imposed on the homestead in the 2020 tax year;
- (3) adding any tax imposed in the 2021 tax year attributable to improvements made in the 2020 tax year as provided by Subsection (b) to the amount computed under Subdivision (2);
- (4) multiplying the taxable value of the homestead in the 2021 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2021 tax year and the district's maximum compressed rate for the 2022 tax year;
- (5) subtracting the amount computed under Subdivision (4) from the amount computed under Subdivision (3);
- (6) adding any tax imposed in the 2022 tax year attributable to improvements made in the 2021 tax year as provided by Subsection (b) to the amount computed under Subdivision (5);
- (7) multiplying the taxable value of the homestead in the 2022 tax year by a tax rate equal to the difference between the district's maximum compressed rate for the 2022 tax year and the district's maximum compressed rate for the 2023 tax year;
- (8) subtracting the amount computed under Subdivision (7) from the amount computed under Subdivision (6); and
- (9) adding any tax imposed in the 2023 tax year attributable to improvements made in the 2022 tax year as provided by Subsection (b) to the amount computed under Subdivision (8).
- (a.8) Notwithstanding the other provisions of this section, if in the 2023 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was the 2021 tax year, the amount of the limitation provided by this section on the homestead in the 2023 tax year is equal to the amount computed by:
- (1) multiplying the taxable value of the homestead in the 2021 tax year by a tax rate equal to the difference between the school district's maximum compressed rate for the 2021 tax year and the district's maximum compressed rate for the 2022 tax year;
- (2) subtracting the amount computed under Subdivision (1) from the amount of tax the district imposed on the homestead in the 2021 tax year;
- (3) adding any tax imposed in the 2022 tax year attributable to improvements made in the 2021 tax year as provided by Subsection (b) to the amount computed under Subdivision (2);



- - (4) multiplying the taxable value of the homestead in the 2022 tax year by a tax rate equal to the difference between the school district's maximum compressed rate for the 2022 tax year and the district's maximum compressed rate for the 2023 tax year;
 - (5) subtracting the amount computed under Subdivision (4) from the amount computed under Subdivision (3); and
 - (6) adding any tax imposed in the 2023 tax year attributable to improvements made in the 2022 tax year as provided by Subsection (b) to the amount computed under Subdivision (5).
 - (a-9) Notwithstanding the other provisions of this section, if in the 2023 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was the 2022 tax year, the amount of the limitation provided by this section on the homestead in the 2023 tax year is equal to the amount computed by:
 - (1) multiplying the taxable value of the homestead in the 2022 tax year by a tax rate equal to the difference between the school district's maximum compressed rate for the 2022 tax year and the district's maximum compressed rate for the 2023 tax year;
 - (2) subtracting the amount computed under Subdivision (1) from the amount of tax the district imposed on the homestead in the 2022 tax year; and
 - (3) adding any tax imposed in the 2023 tax year attributable to improvements made in the 2022 tax year as provided by Subsection (b) to the amount computed under Subdivision (2).
 - (a-10) Notwithstanding the other provisions of this section, if in the 2024 or a subsequent tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead, the amount of the limitation provided by this section on the homestead is equal to the amount computed by:
 - (1) multiplying the taxable value of the homestead in the preceding tax year by a tax rate equal to the difference between the school district's maximum compressed rate for the preceding tax year and the district's maximum compressed rate for the current tax year;
 - (2) subtracting the amount computed under Subdivision (1) from the amount of tax the district imposed on the homestead in the preceding tax year; [and]
 - (3) adding any tax imposed in the current tax year attributable to improvements made in the preceding tax year as provided by Subsection (b) to the amount computed under Subdivision (2);
 - (4) multiplying the amount of any increase in the current tax year as compared to the preceding tax year in the aggregate amount of the exemptions to which the individual is entitled under Sections 11.13(b) and (c) by the school district's tax rate for the current tax year; and
 - (5) subtracting the amount computed under Subdivision (4) from the amount computed under Subdivision (3).
 - (a-11) This subsection applies only to an individual who in the 2023 tax year qualifies for a limitation under this section and for whom the 2022 tax year or an earlier tax year was the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c). The amount of the limitation provided by this section on the residence homestead of an individual to which this subsection applies for the 2023 tax year is the amount of the limitation as computed under Subsection (a-5), (a-6), (a-7), (a-8), or (a-9) of this section, as applicable, less an amount equal to the product of \$60,000 and the tax rate of the school district for the 2023 tax year. This subsection expires January 1, 2025.
 - (a-12) This subsection applies only to an individual who in the 2023 tax year qualifies for a limitation under this section and for whom the 2021 tax year or an earlier tax year was the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c). The amount of the limitation provided by this section on the residence homestead of an individual to which this subsection applies for the 2023 tax year is the amount of the limitation as computed under Subsection (a-11) of this section less an amount equal to the product of \$15,000 and the tax rate of the school district for the 2022 tax year. This subsection expires January 1, 2025.
 - (o) Notwithstanding Subsections (a)[, (a 3),] and (b), an improvement to property that would otherwise constitute an improvement under Subsection (b) is not treated as an improvement under that subsection if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. For purposes of appraising the property in the tax year in which the structure would have constituted an improvement under Subsection (b), the replacement structure is considered to be an improvement under that subsection only if:
 - (1) the square footage of the replacement structure exceeds that of the replaced structure as that structure existed before the casualty or damage occurred; or





(2) the exterior of the replacement structure is of higher quality construction and composition than that of the replaced structure.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect. Section 11.26, Tax Code, as amended by this article, applies only to an ad valorem tax year that begins on or after January 1, 2023.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Sec. 11.26. Limitation of School Tax on Homesteads of Elderly or Disabled

(e-1) For each school district in an appraisal district, the chief appraiser shall:

- (1) determine the number of residence homesteads subject to the limitation on tax increases required by this section for the current tax year; and
- (2) not later than September 1 of that tax year, report the number to the comptroller in the form prescribed by the comptroller.
- (e-2) Not later than November 1 of each tax year, the comptroller shall report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state, as reported to the comptroller under Subsection (e-1), subject to the limitation on tax increases required by this section for that tax year. The report must include the number of those residence homesteads in each school district or a reference to where the information for each school district may be accessed.

This Act applies only to a tax year beginning on or after the effective date of this Act.

HB 4158 by Schofield

Vetoed by the Governor

Sec. 11.315. Energy Storage System in Nonattainment Area

- (b) A person is entitled to an exemption from taxation by a taxing unit of an energy storage system owned by the person if:
- (1) the exemption is adopted by the governing body of the taxing unit in the manner provided by law for official action by the governing body; and

(2) the energy storage system:

(A) is used, constructed, acquired, or installed wholly or partly to meet or exceed 40 C.F.R. Section 50.11 or any other rules or regulations adopted by any environmental protection agency of the United States, this state, or a political subdivision of this state for the prevention, monitoring, control, or reduction of air pollution;

(B) is located in:

- (i) an area designated as a nonattainment area within the meaning of Section 107(d) of the federal Clean Air Act (42 U.S.C. Section 7407); and
- (ii) a municipality with a population of at least <u>150,000</u> [100,000] adjacent to a municipality with a population of more than two million;
- (C) has a capacity of at least 10 megawatts; and
- (D) is installed on or after January 1, 2014.

This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

HB 4559 by Darby

Effective September 1, 2023

Sec. 11.36. Child-Care Facilities

(a) In this section:

- (1) "Child-care facility" means a facility licensed by the Health and Human Services Commission to provide assessment, care, training, education, custody, treatment, or supervision for a child who is not related by blood, marriage, or adoption to the owner or operator of the facility, for all or part of the 24-hour day, whether or not the facility is operated for profit or charges for the services it offers.
 - (2) "Qualifying child-care facility" means a child-care facility:
 - (A) the owner or operator of which participates in the Texas Workforce Commission's Texas Rising Star Program as described by Section 2308.3155, Government Code, for that facility; and



- (B) at which at
 - (B) at which at least 20 percent of the total number of children enrolled at the facility receive subsidized child-care services provided through the child-care services program administered by the Texas Workforce Commission.
 - (b) Subject to Subsection (d), if the governing body of a county or municipality in the manner required by law for official action by the governing body adopts the exemption, a person is entitled to an exemption from taxation by the county or municipality of all or part of the appraised value of:
 - (1) the real property the person owns and operates as a qualifying child-care facility; or
 - (2) the portion of the real property that the person owns and leases to a person who uses the property to operate a qualifying child-care facility.
 - (c) The governing body of a county or municipality may adopt the exemption authorized by this section as a percentage of the appraised value of the property. The percentage specified by the governing body may not be less than 50 percent.
 - (d) To qualify for the exemption authorized by this section, the property must be:
 - (1) except as provided by Subsection (e), used exclusively to provide developmental and educational services for children attending the child-care facility; and
 - (2) reasonably necessary for the operation of the child-care facility.
 - (e) The use of exempt property for functions other than providing developmental and educational services for children attending the child-care facility located on the property does not result in the loss of an exemption authorized by this section if those other functions are incidental to the use of the property for providing those services to those children and benefit:
 - (1) those children; or
 - (2) the staff and faculty of the facility.
 - (f) A person who claims an exemption under Subsection (b)(2) must include with the application for the exemption an affidavit certifying to the chief appraiser for the appraisal district that appraises the property that is the subject of the application that:
 - (1) the person has provided to the child-care facility to which the property is leased a disclosure document stating the amount by which the taxes on the property are reduced as a result of the exemption and the method the person will implement to ensure that the rent charged for the lease of the property fully reflects that reduction;
 - (2) the rent charged for the lease of the property reflects the reduction in the amount of taxes on the property resulting from the exemption through a monthly or annual credit against the rent; and
 - (3) the person does not charge rent for the lease of the property in an amount that exceeds:
 - (A) for property that consists of space in a commercial property, the rent charged by the person to other tenants of the commercial property for similar space; or
 - (B) for property other than property described by Paragraph (A), the average rent charged for comparable rental property.
 - (g) Notwithstanding any other provision of this section, a person may not claim an exemption under Subsection (b)(2) for property:
 - (1) for which the person claims an exemption under Section 11.13; or
 - (2) any part of which is leased by the person to another person for use as a principal residence.
 - (h) Property is not ineligible for an exemption under this section if a portion of the property is used for functions other than those described by Subsections (d) and (e). However, the exemption does not apply to the value of the portion of the property that is used for those other functions.
 - (i) Section 25.07 does not apply to a leasehold interest in property for which the owner receives an exemption under this section.
 - (j) The comptroller may adopt rules and forms necessary for the administration of this section.
 - This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act. This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by the 88th Legislature, Regular Session, 2023, authorizing a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 1145 by West

Effective January 1, 2024





Sec. 11.36. Medical or Biomedical Property

(a) In this section:

(1) "Medical or biomedical property" means tangible personal property that is:

(A) stored, used, or consumed in the manufacturing or processing of medical or biomedical products by a medical or biomedical manufacturer; or

(B) intended for use in the diagnosis, cure, mitigation, treatment, or prevention of a condition or disease or in medical or biomedical research, including the invention, development, and dissemination of materials, tools, technologies, processes, and similar means for translating and applying medical and scientific research for practical applications to advance public health, including:

(i) devices;

(ii) therapeutics;

(iii) pharmaceuticals;

(iv) personal protective equipment;

(v) tools, apparatuses, instruments, implants, or other similar or related component parts or accessories;

(vi) property exempted under Section 151.318 from the taxes imposed by Chapter 151;

and

(vii) manufacturing inventories, including finished goods.

(2) "Medical or biomedical manufacturing facility" means a facility at which a person conducts manufacturing or processing of medical or biomedical products for the purpose of development and commercialization of products to advance public health.

(b) A person is entitled to an exemption from taxation of medical or biomedical property the person owns or leases that is located in a medical or biomedical manufacturing facility that the person owns or leases.

(c) Notwithstanding Section 11.14(c), the governing body of a taxing unit may not provide for taxation of medical or biomedical property exempted under this section.

This Act applies only to a tax year that begins on or after the effective date of this Act. This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by the 88th Legislature, Regular Session, 2023, to authorize the legislature to exempt from ad valorem taxation equipment or inventory held by a manufacturer of medical or biomedical products to protect the Texas healthcare network and strengthen our medical supply chain is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2289 by Huffman

Effective January 1, 2024

Sec. 11.42. Exemption Qualification Date

(d) A person who acquires property after January 1 of a tax year may receive an exemption authorized by Section 11.17, 11.18, 11.19, 11.20, 11.21, 11.23, 11.231, [ef] 11.30, or 11.36 for the applicable portion of that tax year immediately on qualification for the exemption.

This Act applies only to a tax year that begins on or after the effective date of this Act. This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by the 88th Legislature, Regular Session, 2023, to authorize the legislature to exempt from ad valorem taxation equipment or inventory held by a manufacturer of medical or biomedical products to protect the Texas healthcare network and strengthen our medical supply chain is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

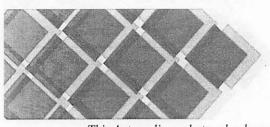
SB 2289 by Huffman

Effective January 1, 2024

Sec. 11.43. Application for Exemption

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, [ef] 11.35, or 11.36, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, except as provided by Subsection (r), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption. If the person previously allowed the exemption is 65 years of age or older, the chief appraiser may not cancel the exemption due to the person's failure to file the new application unless the chief appraiser complies with the requirements of Subsection (q), if applicable.





This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act. This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by the 88th Legislature, Regular Session, 2023, authorizing a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 1145 by West

Effective January 1, 2024

Sec. 11.43. Application for Exemption

This Act applies only to a tax year that begins on or after the effective date of this Act. This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by the 88th Legislature, Regular Session, 2023, to authorize the legislature to exempt from ad valorem taxation equipment or inventory held by a manufacturer of medical or biomedical products to protect the Texas healthcare network and strengthen our medical supply chain is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2289 by Huffman

Effective January 1, 2024

Sec. 11.43. Application for Exemption

(h-1) The chief appraiser of an appraisal district shall develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption. The program must require the chief appraiser to review each residence homestead exemption at least once every five tax years. The program may provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.

The chief appraiser of an appraisal district shall develop and implement the program required by Section 11.43(h-1), Tax Code, as added by this Act, not later than January 1, 2024. The program must provide that the first five-year review cycle required by that section begins on that date.

SB 1801 by Springer

Effective September 1, 2023

Sec. 11.43. Application for Exemption

(1) The form for an application under Section 11.13 must include a space for the applicant to state the applicant's date of birth and, if applicable, the date of birth of the applicant's spouse. Failure to provide the applicant's date of birth does not affect the applicant's eligibility for an exemption under that section, other than an exemption under Section 11.13(c) or (d) for an individual 65 years of age or older. Failure to provide the date of birth of the applicant's spouse does not affect the applicant's eligibility for an exemption under Section 11.13 or the applicant's spouse's eligibility for an exemption under that section, other than an exemption under Section 11.13(q) for the surviving spouse of an individual 65 years of age or older.

(m-2) Notwithstanding Subsection (a), if a person who receives an exemption under Section 11.13(d) for an individual 65 years of age or older dies in a tax year, that person's surviving spouse is entitled to receive an exemption under Section 11.13(q) in the next tax year on the same property without applying for the exemption if:

(1) the appraisal district learns of the person's death from any source, including the death records maintained by the vital statistics unit of the Department of State Health Services or a local registration official; and

(2) the surviving spouse is otherwise eligible to receive the exemption as shown by:

(A) information in the records of the appraisal district that was provided to the appraisal district in an application for an exemption under Section 11.13 on the property or in correspondence relating to the property; or

(B) information provided by the Texas Department of Public Safety to the appraisal district under Section 521.049, Transportation Code.





(m-3) Subsection (m-2) does not apply if the chief appraiser determines that the surviving spouse is no longer entitled to any exemption under Section 11.13 on the property.

This Act applies only to ad valorem taxes imposed for an ad valorem tax year that begins on or after the effective date of this Act.

SB 1381 by Eckhardt

Effective January 1, 2024

Sec. 11.43. Application for Exemption

- (m) Notwithstanding Subsections (a) and (k), <u>if</u> a person who receives an exemption under Section 11.13, other than an exemption under Section 11.13(c) or (d) for an individual 65 years of age or older, in a tax year <u>becomes 65 years of age in the next tax year, the person</u> is entitled to receive <u>and the chief appraiser shall allow</u> an exemption under Section 11.13(c) or (d) for an individual 65 years of age or older in <u>that</u> [the] next tax year on the same property without <u>requiring the person to apply [applying]</u> for <u>or otherwise request</u> the exemption if the <u>person's [person becomes 65 years of]</u> age <u>is [in that next year as]</u> shown by:
- (1) information in the records of the appraisal district that was provided to the appraisal district by the individual in an application for an exemption under Section 11.13 on the property or in correspondence relating to the property; or
- (2) the information provided by the Texas Department of Public Safety to the appraisal district under Section 521.049, Transportation Code.

The change in law made by this Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

HB 4077 by Noble

Effective January 1, 2024

Chapter 22 - Renditions and Other Reports

Sec. 22.01. Rendition Generally

- (a) Except as provided by Chapter 24, a person shall render for taxation all tangible personal property used for the production of income that the person owns or that the person manages and controls as a fiduciary on January 1. A rendition statement shall contain:
 - (1) the name and address of the property owner;
 - (2) a description of the property by type or category;
- (3) if the property is inventory, a description of each type of inventory and a general estimate of the quantity of each type of inventory;
 - (4) the physical address [location] or taxable situs of the property; and
- (5) the property owner's good faith estimate of the market value of the property or, at the option of the property owner, the historical cost when new and the year of acquisition of the property.

 (c-1) In this section:
- (1) "Related business entity" and "unified business enterprise" have the meanings assigned by Section 11.145.
 - (2) "Secured party" has the meaning assigned by Section 9.102, Business & Commerce Code.
 - (3) [(2)] "Security interest" has the meaning assigned by Section 1.201, Business & Commerce Code.
- (f) Notwithstanding Subsections (a) and (b), a rendition statement of a person who owns tangible personal property used for the production of income located in the appraisal district that, in the owner's opinion, has an aggregate value of less than \$20,000 is required to contain only:
 - (1) the name and address of the property owner;
 - (2) a general description of the property by type or category; and
 - (3) the physical address [location] or taxable situs of the property.
- (n) A rendition statement of a related business entity must contain the information required by Subsection (a) or (f), as applicable, stated for each related business entity that composes the unified business enterprise of which the related business entity that is the subject of the rendition is a part.

The changes in law made by this Act apply only to an ad valorem tax year that begins on or after the effective date of this Act

SB 1439 by Springer

Vetoed by the Governor





Sec. 22.24. Rendition and Report Forms

(c) The comptroller may prescribe or approve different forms for different kinds of property but shall ensure that each form requires a property owner to furnish the information necessary to identify the property and to determine its ownership, taxability, and situs. Each form must include a box that the property owner may check to permit the property owner to affirm that the information contained in the most recent rendition statement filed by the property owner in a prior tax year is accurate with respect to the current tax year in accordance with Section 22.01(1). Each form must include a box that a property owner that is a related business entity, as defined by Section 11.145, must check to identify the owner as a related business entity. A form may not require but may permit a property owner to furnish information not specifically required by this chapter to be reported. In addition, a form prescribed or approved under this subsection must contain the following statement in bold type: "If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code."

The changes in law made by this Act apply only to an ad valorem tax year that begins on or after the effective date of

SB 1439 by Springer

this Act.

Vetoed by the Governor

Sec. 22.24. Rendition and Report Forms

- (e) To be valid, a rendition or report must be sworn to before an officer authorized by law to administer an oath. The comptroller may not prescribe or approve a rendition or report form unless the form provides for the person filing the form to swear that the information provided in the rendition or report is true and accurate to the best of the person's knowledge and belief. This subsection does not apply to a rendition or report filed:
 - (1) by a secured party, as defined by Section 22.01;
 - (2) by[-] the property owner;
 - (3) by[7] an employee of the property owner;
 - (4) by [-0t] an employee of a property owner on behalf of an affiliated entity of the property owner; or
- (5) on behalf of a property owner who is rendering tangible personal property used for the production of income and whose good faith estimate of the market value of that property is not more than \$150,000.

The change in law made by this Act applies only to the rendition of property for ad valorem tax purposes for a tax year that begins on or after January 1, 2024.

HB 2121 by Paul

Effective January 1, 2024

Chapter 23 - Appraisal Methods and Procedures

Sec. 23.03. Compilation of Large Properties and Properties Subject to Limitation on Appraised or Taxable Value

Each year the chief appraiser shall compile and send to the Texas [Department of] Economic Development and Tourism Office a list of properties in the appraisal district that in that tax year:

- (1) have a market value of \$100 million or more; [of]
- (2) are subject to a limitation on appraised value under former Subchapter B or C, Chapter 313; or
- (3) are subject to a limitation on taxable value under Subchapter T, Chapter 403, Government Code.

HB 5 by Hunter

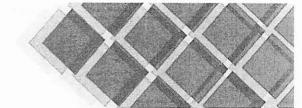
Effective January 1, 2024

Sec. 23.231. Circuit Breaker Limitation on Appraised Value of Real Property Other than Residence Homestead

(a) In this section:

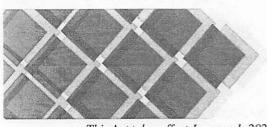
- (1) "Consumer price index" means the average over a state fiscal year of the Consumer Price Index for All <u>Urban Consumers (CPI-U)</u>, U.S. City Average, published monthly by the United States Bureau of Labor Statistics, or its successor in function.
- (2) "Disaster recovery program" means a disaster recovery program funded with community development block grant disaster recovery money authorized by federal law.
- (3) "New improvement" means an improvement to real property made after the most recent appraisal of the property that increases the market value of the property and the value of which is not included in the appraised value of the property for the preceding tax year. The term does not include repairs to or ordinary maintenance of an existing structure or the grounds or another feature of the property.





- (b) This section applies only to real property with an appraised value of not more than the amount determined under Subsection (j) for the tax year in which the property first qualifies for the circuit breaker limitation authorized by this section.
- (c) This section does not apply to:
 - (1) a residence homestead that qualifies for an exemption under Section 11.13; or
 - (2) property appraised under Subchapter C, D, E, F, G, or H.
- (d) Notwithstanding the requirements of Section 25.18 and regardless of whether the appraisal office has appraised the property and determined the market value of the property for the tax year, an appraisal office may increase the appraised value of real property to which this section applies for a tax year to an amount not to exceed the lesser of:
- (1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or
 - (2) the sum of:
 - (A) 20 percent of the appraised value of the property for the preceding tax year;
 - (B) the appraised value of the property for the preceding tax year; and
 - (C) the market value of all new improvements to the property.
- (e) When appraising real property to which this section applies, the chief appraiser shall:
 - (1) appraise the property at its market value; and
- (2) include in the appraisal records both the market value of the property and the amount computed under Subsection (d)(2).
- (f) The circuit breaker limitation provided by Subsection (d) takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The circuit breaker limitation expires on January 1 of the tax year following the tax year in which the owner of the property ceases to own the property.
- (g) For purposes of Subsection (f), a person who acquired real property to which this section applies before the 2023 tax year is considered to have acquired the property on January 1, 2023.
- (h) Notwithstanding Subsections (a) and (d) and except as provided by Subdivision (2) of this subsection, an improvement to real property that would otherwise constitute a new improvement is not treated as a new improvement if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. For purposes of appraising the property under Subsection (d) in the tax year in which the structure would have constituted a new improvement:
- (1) the appraised value the property would have had in the preceding tax year if the casualty or damage had not occurred is considered to be the appraised value of the property for that year, regardless of whether that appraised value exceeds the actual appraised value of the property for that year as limited by Subsection (d); and
 - (2) the replacement structure is considered to be a new improvement only if:
 - (A) the square footage of the replacement structure exceeds that of the replaced structure as that structure existed before the casualty or damage occurred; or
 - (B) the exterior of the replacement structure is of higher quality construction and composition than that of the replaced structure.
- (i) Notwithstanding Subsection (h)(2), and only to the extent necessary to satisfy the requirements of a disaster recovery program, a replacement structure described by that subdivision is not considered to be a new improvement if to satisfy the requirements of the disaster recovery program it was necessary that:
- (1) the square footage of the replacement structure exceed that of the replaced structure as that structure existed before the casualty or damage occurred; or
- (2) the exterior of the replacement structure be of higher quality construction and composition than that of the replaced structure.
- (j) For the purpose of Subsection (b), for the 2024 tax year, the amount is \$5 million. For the 2025 tax year, the comptroller shall determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the 2024 tax year by an amount equal to \$5 million multiplied by the percentage increase or decrease during the preceding state fiscal year in the consumer price index. For each subsequent tax year, the comptroller shall determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the preceding tax year by an amount equal to that amount multiplied by the percentage increase or decrease during the preceding state fiscal year in the consumer price index, rounded to the nearest \$10,000. The comptroller shall publish the amount in effect for a tax year under this subsection as soon as practicable after January 1 of the tax year.
- (k) This section expires December 31, 2026.





This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect. Section 23.231, Tax Code, as added by this article, applies only to the appraisal of real property other than a residence homestead for ad valorem tax purposes for a tax year that begins on or after the effective date of this article.

SB 2 88(2) by Bettencourt

Effective January 1, 2024

Sec. 23.51. Definitions

(4) "Net to land" means the average annual net income derived from the use of open-space land that would have been earned from the land during the five-year period preceding the year before the appraisal by an owner using ordinary prudence in the management of the land and the farm crops or livestock produced or supported on the land and, in addition, any income received from hunting or recreational leases. The chief appraiser shall calculate net to land by considering the income that would be due to the owner of the land under cash lease, share lease, or whatever lease arrangement is typical in that area for that category of land, and all expenses directly attributable to the agricultural use of the land by the owner shall be subtracted from this owner income and the results shall be used in income capitalization. In calculating net to land, a reasonable deduction shall be made for any depletion that occurs of underground water used in the agricultural operation. In this subdivision, "wildlife or livestock disease or pest area" means an area designated by a state agency as an area in which a disease or pest that affects wildlife or livestock exists or may exist, including a chronic wasting disease containment or surveillance zone and an area subject to a quarantine authorized by Subtitle C, Title 6, Agriculture Code. In calculating net to land of open-space land located in or adjacent to a wildlife or livestock disease or pest area, the chief appraiser shall take into consideration the effect that the presence of the applicable disease or pest or the designation of the area has on the net income from the land. For land that qualifies under Subdivision (7) for appraisal under this subchapter, the chief appraiser may not consider in the calculation of net to land the income that would be due to the owner under a hunting or recreational lease of the land. The change in law made by this Act applies only to the appraisal of open-space land for a tax year that begins on or after the effective date of this Act.

HB 260 by Murr Effective January 1, 2024

Sec. 23.54. Application

(e-1) For purposes of Subsection (e), ownership of the land is not considered to have changed if ownership of the land is transferred from the former owner to the surviving spouse of the former owner.

HB 2354 by Hefner Effective January 1, 2024

Sec. 23.541. Late Application for Appraisal as Agricultural Land

(a-1) Notwithstanding Subsection (a), the chief appraiser shall accept and approve or deny an application for appraisal under this subchapter after the deadline for filing the application has passed if:

- (1) the land that is the subject of the application was appraised under this subchapter in the preceding tax year;
- (2) the ownership of the land changed as a result of the death of an owner of the land during the preceding tax year; and
- (3) the application is filed not later than the delinquency date for the taxes on the land for the year for which the application is filed by:
 - (A) the surviving spouse or a surviving child of the decedent;
 - (B) the executor or administrator of the estate of the decedent; or
 - (C) a fiduciary acting on behalf of the surviving spouse or a surviving child of the decedent.
- (b) If appraisal under this subchapter is approved when the application is filed late, the owner is liable for a penalty of 10 percent of the difference between the amount of tax imposed on the property and the amount that would be imposed if the property were taxed at market value. The penalty prescribed by this subsection does not apply to a late application filed under Subsection (a-1).

The change in law made by this Act applies beginning with the 2023 tax year.

SB 1191 by Zaffirini

Effective May 23, 2023





Chapter 25 - Local Appraisal

Sec. 25.025. Confidentiality of Certain Home Address Information

- (a) This section applies only to:
- (1) a current or former peace officer as defined by Article <u>2A.001</u> [2.12], Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;
 - (2) the adult child of a current peace officer as defined by Article 2A.001 [2.12], Code of Criminal Procedure;
 - (3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;
 - (4) an employee of the Texas Department of Criminal Justice;
 - (5) a commissioned security officer as defined by Section 1702.002, Occupations Code;
- (6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:
 - (A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of family violence;
- (7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:
 - (A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;
- (8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;
- (9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;
- (10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;
- (13) a criminal investigator of the United States as described by Article <u>2A.002(a)</u> [2.122(a)], Code of Criminal Procedure;
 - (14) a current or honorably retired police officer or inspector of the United States Federal Protective Service;
- (15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender;
- (16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement;
- (17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;
- (18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;
- (19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;
- (20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;
- (21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section 261.405, Family Code;





- (22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office;
 - (23) a current or former employee of a federal judge or state judge;
- (24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;
 - (25) an elected public officer; and
- (26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code.

HB 4504 by Moody

Effective January 1, 2025

Sec. 25.025. Confidentiality of Certain Home Address Information

(a) This section applies only to:

- (1) a current or former peace officer as defined by Article 2.12, Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;
 - (2) the adult child of a current peace officer as defined by Article 2.12, Code of Criminal Procedure;
 - (3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;
 - (4) an employee of the Texas Department of Criminal Justice;
 - (5) a commissioned security officer as defined by Section 1702.002, Occupations Code;
- (6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:
 - (A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of family violence;
- (7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:
 - (A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;
- (8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;
- (9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;
- (10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;
- (13) a criminal investigator of the United States as described by Article 2.122(a), Code of Criminal Procedure:
 - (14) a current or honorably retired police officer or inspector of the United States Federal Protective Service;
- (15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender;
- (16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement or are performed under Chapter 231, Family Code;





- (17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;
- (18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;
- (19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;
- (20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;
- (21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section 261.405, Family Code;
- (22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office;
 - (23) a current or former employee of a federal judge or state judge;
- (24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;
 - (25) an elected public officer; and
- (26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code.

SB 870 by West

Effective September 1, 2023

Sec. 25.025. Confidentiality of Certain Home Address Information

(a) This section applies only to:

- (1) a current or former peace officer as defined by Article 2.12, Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;
 - (2) the adult child of a current peace officer as defined by Article 2.12, Code of Criminal Procedure;
 - (3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;
 - (4) an employee of the Texas Department of Criminal Justice;
 - (5) a commissioned security officer as defined by Section 1702.002, Occupations Code;
- (6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:
 - (A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of family violence;
- (7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:
 - (A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;
- (8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;
- (9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;
- (10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;





- (12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;
- (13) a criminal investigator of the United States as described by Article 2.122(a), Code of Criminal Procedure;
 - (14) a current or honorably retired police officer or inspector of the United States Federal Protective Service;
- (15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender;
- (16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement;
- (17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;
- (18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;
- (19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;
- (20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;
- (21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section 261.405, Family Code;
- (22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office;
 - (23) a current or former employee of a federal judge or state judge;
- (24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;
 - (25) an elected public officer; [and]
- (26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code;
- (27) a current or former employee or contract staff member of a university health care provider at a corrections facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice Department; and
 - (28) a current or former attorney for the Department of Family and Protective Services.

HB 1911 by Burrows

Effective June 9, 2023

Sec. 25.025. Confidentiality of Certain Home Address Information

- (a) This section applies only to:
- (1) a current or former peace officer as defined by Article 2.12, Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;
 - (2) the adult child of a current peace officer as defined by Article 2.12, Code of Criminal Procedure;
 - (3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;
 - (4) an employee of the Texas Department of Criminal Justice;
 - (5) a commissioned security officer as defined by Section 1702.002, Occupations Code;
- (6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:
 - (A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of family violence;
- (7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:





- (A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
- (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;
- (8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;
- (9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;
- (10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;
- (13) a criminal investigator of the United States as described by Article 2.122(a), Code of Criminal Procedure;
 - (14) a current or honorably retired police officer or inspector of the United States Federal Protective Service;
- (15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender;
- (16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement;
- (17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;
- (18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;
- (19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;
- (20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;
- (21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section 261.405, Family Code;
- (22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office;
 - (23) a current or former employee of a federal judge or state judge;
- (24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;
 - (25) an elected public officer; [and]
- (26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code; and
- (27) a customs and border protection officer or border patrol agent of United States Customs and Border Protection or the spouse, surviving spouse, or adult child of a customs and border protection officer or border patrol agent.

SB 617 by Blanco

Effective May 19, 2023





Sec. 25.025. Confidentiality of Certain Home Address Information

- (a) This section applies only to:
- (1) a current or former peace officer as defined by Article 2.12, Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;
 - (2) the adult child of a current peace officer as defined by Article 2.12, Code of Criminal Procedure;
 - (3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;
 - (4) an employee of the Texas Department of Criminal Justice;
 - (5) a commissioned security officer as defined by Section 1702.002, Occupations Code;
- (6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:
 - (A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of family violence;
- (7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:
 - (A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure: or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;
- (8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;
- (9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;
- (10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;
- (13) a criminal investigator of the United States as described by Article 2.122(a), Code of Criminal Procedure;
 - (14) a current or honorably retired police officer or inspector of the United States Federal Protective Service;
- (15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender;
- (16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement;
- (17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;
- (18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;
- (19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;
- (20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;
- (21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section 261.405, Family Code;
- (22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office:





(23) a current or former employee of a federal judge or state judge;

(24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;

(25) an elected public officer; [and]

- (26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code;
- (27) a current or former employee whose duties are performed on behalf of the administration of a court, including a court clerk, court coordinator, court administrator, law clerk, or staff attorney; and
- (28) a current or former employee of the Office of Court Administration of the Texas Judicial System and entities administratively attached to the office.

The changes in law made by this Act apply only to a request for information that is received by a governmental body or an officer on or after the effective date of this Act. A request for information that was received before the effective date of this Act is governed by the law in effect on the date the request was received, and the former law is continued in effect for that purpose.

SB 1367 by Creighton

Vetoed by the Governor

Sec. 25.025. Confidentiality of Certain Home Address Information

(a) This section applies only to:

- (1) a current or former peace officer as defined by Article 2.12, Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;
 - (2) the adult child of a current peace officer as defined by Article 2.12, Code of Criminal Procedure;
 - (3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;

(4) an employee of the Texas Department of Criminal Justice;

(5) a commissioned security officer as defined by Section 1702.002, Occupations Code;

(6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:

(A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or

(B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of family violence;

(7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:

(A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or

(B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;

(8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;

(9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;

(10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;

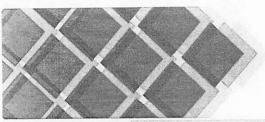
(11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;

(12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;

(13) a criminal investigator of the United States as described by Article 2.122(a), Code of Criminal Procedure;

(14) a current or honorably retired police officer or inspector of the United States Federal Protective Service;





- (15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender:
- (16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement;
- (17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;
- (18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;
- (19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;
- (20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;
- (21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section 261.405, Family Code;
- (22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office;
 - (23) a current or former employee of a federal judge or state judge;
- (24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;
 - (25) an elected public officer; [and]
- (26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code; and
- (27) a current or former administrative law judge for the State Office of Administrative Hearings.

 The changes in law made by this Act apply only to a request for information that is received by a governmental body

The changes in law made by this Act apply only to a request for information that is received by a governmental body or an officer on or after the effective date of this Act. A request for information that was received before the effective date of this Act is governed by the law in effect on the date the request was received, and the former law is continued in effect for that purpose.

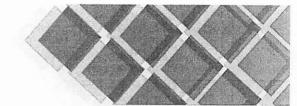
SB 1431 by Hinojosa

Vetoed by the Governor

Sec. 25.025. Confidentiality of Certain Home Address Information

- (a) This section applies only to:
- (1) a current or former peace officer as defined by Article 2.12, Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;
 - (2) the adult child of a current peace officer as defined by Article 2.12, Code of Criminal Procedure;
 - (3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;
 - (4) an employee of the Texas Department of Criminal Justice;
 - (5) a commissioned security officer as defined by Section 1702.002, Occupations Code;
- (6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:
 - (A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of family violence;
- (7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:
 - (A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or
 - (B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;





- (8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;
- (9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;
- (10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;
- (12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;
- (13) a criminal investigator of the United States as described by Article 2.122(a), Code of Criminal Procedure;
 - (14) a current or honorably retired police officer or inspector of the United States Federal Protective Service;
- (15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender;
- (16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement;
- (17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;
- (18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;
- (19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;
- (20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;
- (21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section 261.405, Family Code;
- (22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office;
 - (23) a current or former employee of a federal judge or state judge;
- (24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services caseworker, or investigator functions for the contractor on behalf of the department;
 - (25) an elected public officer; [and]
- (26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code; and
 - (27) a current or former attorney for the Department of Family and Protective Services.

SB 1525 by Blanco

Effective June 18, 2023

Sec. 25.027. Restriction on Posting Information on Internet Website

- (b) Subsection (a)(1) does not apply to:
 - (1) an aerial photograph that depicts [five or] more than one separately owned building;
 - (2) a street level photograph of only the exterior of a building; or
 - (3) a field record or overhead sketch of the property that depicts only:
 - (A) the outline of one or more buildings on the property;
 - (B) the general landscape features of the property, including ponds, pools, and walls; and
 - (C) the dimensions of or distances between the buildings and features depicted [buildings].

SB 348 by Springer

Vetoed by the Governor





Sec. 25.19. Notice of Appraised Value

- (b) The chief appraiser shall separate real from personal property and include in the notice for each:
 - (1) a list of the taxing units in which the property is taxable;
 - (2) the appraised value of the property in the preceding year;
 - (3) the taxable value of the property in the preceding year for each taxing unit taxing the property;
- (4) the appraised value of the property for the current year, the kind and amount of each exemption and partial exemption, if any, approved for the property for the current year and for the preceding year, and, if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year, the amount of the exemption or partial exemption canceled or reduced;
- (4-a) a statement of whether the property qualifies for the circuit breaker limitation on appraised value provided by Section 23.231;
- (5) in italic typeface, the following statement: "The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials";
 - (6) a detailed explanation of the time and procedure for protesting the value;
 - (7) the date and place the appraisal review board will begin hearing protests;
- (8) an explanation of the availability and purpose of an informal conference with the appraisal office before a hearing on a protest; and
- (9) a brief explanation that the governing body of each taxing unit decides whether or not taxes on the property will increase and the appraisal district only determines the value of the property.
- (g) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a written notice to the owner of each property not included in a notice required to be delivered under Subsection (a), if the property was reappraised in the current tax year, if the ownership of the property changed during the preceding year, or if the property owner or the agent of a property owner authorized under Section 1.111 makes a written request for the notice. The chief appraiser shall separate real from personal property and include in the notice for each property:
 - (1) the appraised value of the property in the preceding year;
- (2) the appraised value of the property for the current year and the kind of each partial exemption, if any, approved for the current year;
- (2-a) a statement of whether the property qualifies for the circuit breaker limitation on appraised value provided by Section 23.231;
 - (3) a detailed explanation of the time and procedure for protesting the value; and
 - (4) the date and place the appraisal review board will begin hearing protests.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB2 88(2) by Bettencourt

Effective January 1, 2024

Sec. 25.19. Notice of Appraised Value

Effective January 1, 2027, Sections 25.19(b) and (g), Tax Code, are amended to read as follows:

- (b) The chief appraiser shall separate real from personal property and include in the notice for each:
 - (1) a list of the taxing units in which the property is taxable;
 - (2) the appraised value of the property in the preceding year;
 - (3) the taxable value of the property in the preceding year for each taxing unit taxing the property;
- (4) the appraised value of the property for the current year, the kind and amount of each exemption and partial exemption, if any, approved for the property for the current year and for the preceding year, and, if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year, the amount of the exemption or partial exemption canceled or reduced;
- (5) in italic typeface, the following statement: "The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials";
 - (6) a detailed explanation of the time and procedure for protesting the value;





(7) the date and place the appraisal review board will begin hearing protests;

(8) an explanation of the availability and purpose of an informal conference with the appraisal office before a hearing on a protest; and

(9) a brief explanation that the governing body of each taxing unit decides whether or not taxes on the

property will increase and the appraisal district only determines the value of the property.

(g) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a written notice to the owner of each property not included in a notice required to be delivered under Subsection (a), if the property was reappraised in the current tax year, if the ownership of the property changed during the preceding year, or if the property owner or the agent of a property owner authorized under Section 1.111 makes a written request for the notice. The chief appraiser shall separate real from personal property and include in the notice for each property:

(1) the appraised value of the property in the preceding year;

(2) the appraised value of the property for the current year and the kind of each partial exemption, if any, approved for the current year;

(3) a detailed explanation of the time and procedure for protesting the value; and

(4) the date and place the appraisal review board will begin hearing protests.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB2 88(2) by Bettencourt

Effective January 1, 2027

Sec. 25.19. Notice of Appraised Value

Section 25.19(m), Tax Code, as added by Chapter 209 (H.B. 2723), Acts of the 87th Legislature, Regular Session, 2021, is redesignated as Section 25.19(l-1), Tax Code, and amended to read as follows:

(1-1) [(m)] A notice required by Subsection (a) or (g) must include the notice required by Section 26.04(e-2). [following statement: "Beginning August 7th, visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes."]

The change in law made by this Act applies only to a notice required to be delivered for an ad valorem tax year that begins on or after the effective date of this Act.

HB 3273 by Thierry

Effective January 1, 2024

Sec. 25.19. Notice of Appraised Value

(o) A notice required under Subsection (a) or (g) to be delivered to the owner of real property other than a single-family residence that qualifies for an exemption under Section 11.13 must include the following statement: "Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation." This subsection expires December 31, 2027

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB2 88(2) by Bettencourt

Effective January 1, 2024





Sec. 25.192. Notice of Residence Homestead Exemption Eligibility

(d) The [If a property owner has elected to receive notices by e-mail as provided by Section 1.086, the] notice required by this section must be sent [in that manner] separately from any other notice sent to the property owner by the chief appraiser.

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf

Effective January 1, 2024

Sec. 25.193. Notice of Certain Canceled or Reduced Exemptions

(b) The [If a property owner has elected to receive notices by e-mail as provided by Section 1.086, the] notice required by this section must be sent [in that manner] regardless of whether the information was also included in a notice under Section 25.19 and must be sent separately from any other notice sent to the property owner by the chief appraiser. The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf Effective January 1, 2024

Sec. 25.195. Inspection by Property Owner

(a-1) On request by a property owner or the designated agent of an owner, a chief appraiser shall provide electronically or by mail at the address designated by the property owner or agent, as applicable and in accordance with Section 1.085, a copy of the records, supporting data, schedules, and other material and information the owner or agent is entitled to inspect and copy under Subsection (a). A chief appraiser may not impose a fee for providing a copy of records, supporting data, schedules, or other material or information under this subsection.

(c-1) On request by a property owner or the designated agent of an owner, a private appraisal firm shall provide electronically or by mail at the address designated by the property owner or agent, as applicable and in accordance with Section 1.085, a copy of the information the owner or agent is entitled to inspect and copy under Subsection (c). A private appraisal firm may not impose a fee for providing a copy of information under this subsection.

(d) The appraisal firm shall make information covered by Subsection (c) available for inspection and copying by the owner or agent or provide the information as required by Subsection (c-1), as applicable, not later than the 15th day after the date the owner or agent delivers a written request to inspect or receive a copy of the information, unless the owner or agent agrees in writing to a later date.

(e) If an owner or agent states under oath in a document filed with an appraisal review board in connection with a proceeding initiated under Section 25.25 or Chapter 41 that the applicable appraisal firm has not complied with a request for inspection or copying under Subsection (c) or a request to receive a copy of information under Subsection (c-1) related to the property that is the subject of the proceeding, the board may not conduct a hearing on the merits of any claim relating to that property and may not approve the appraisal records relating to that property until the board determines in a hearing that:

(1) the appraisal firm has made the information available for inspection and copying as required by Subsection (c) or has provided the information as required by Subsection (c-1), as applicable; or

(2) the owner or agent has withdrawn the motion or protest that initiated the proceeding.

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf

Effective January 1, 2024

Sec. 25.23. Supplemental Appraisal Records

(a-1) This subsection applies only to the appraisal records for the 2023 tax year. The chief appraiser shall prepare supplemental appraisal records to account for the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023. This subsection expires December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Chapter 26 – Assessment

Sec. 26.012. Definitions

(6) "Current total value" means the total taxable value of property listed on the appraisal roll for the current year, including all appraisal roll supplements and corrections as of the date of the calculation, less the taxable value of property exempted for the current tax year for the first time under Section 11.31 or 11.315, except that:

(A) the current total value for a school district excludes:

(i) the total value of homesteads that qualify for a tax limitation as provided by Section 11.26; [and]





(ii) new property value of property that is subject to an agreement entered into under <u>former Subchapter B or C</u>, Chapter 313; and

(iii) new property value of property that is subject to an agreement entered into under Subchapter

T, Chapter 403, Government Code; and

(B) the current total value for a county, municipality, or junior college district excludes the total value of homesteads that qualify for a tax limitation provided by Section 11.261.

HB 5 by Hunter

Effective January 1, 2024

Sec. 26.012. Definitions

(18) "No-new-revenue maintenance and operations rate" means a rate expressed in dollars per \$100 of taxable value calculated as follows:

(A) for a taxing unit other than a school district, the rate [and] calculated according to the following formula: NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE = (LAST YEAR'S LEVY - LAST YEAR'S DEBT LEVY - LAST YEAR'S JUNIOR COLLEGE LEVY) / (CURRENT TOTAL VALUE - NEW PROPERTY VALUE); or

(B) for a school district, the rate calculated as provided by Section 44.004(c)(5)(A)(ii)(a), Education Code. The change in law made by this Act applies to an ad valorem tax year that begins on or after the effective date of this Act.

HB 4456 by Harris, Cody

Effective January 1, 2024

Sec. 26.013. Unused Increment Rate

(1-a) "Foregone revenue amount" means the greater of:

(A) zero; or

(B) the amount expressed in dollars calculated according to the following formula:

FOREGONE REVENUE AMOUNT = (VOTER-APPROVAL TAX RATE - ACTUAL TAX RATE) x PRECEDING TOTAL VALUE

(1-b) "Preceding total value" means a taxing unit's current total value in the applicable preceding tax year.

SB 1999 by Bettencourt

Effective January 1, 2024

Sec. 26.013. Unused Increment Rate

(2) "Voter-approval tax rate" means a taxing unit's voter-approval tax rate in the applicable preceding tax year, as adopted by the taxing unit during the applicable preceding tax year, less the unused increment rate for that preceding tax year.

SB 2350 by Bettencourt

Effective June 18, 2023

Sec. 26.013. Unused Increment Rate

- (b) In this chapter, "unused increment rate" means the greater of:
 - (1) zero; or

(2) the rate expressed in dollars per \$100 of taxable value calculated according to the following formula:

UNUSED INCREMENT RATE = (YEAR 1 FOREGONE REVENUE AMOUNT + YEAR 2 FOREGONE REVENUE AMOUNT + YEAR 3 FOREGONE REVENUE AMOUNT) / CURRENT TOTAL VALUE [VOTER-APPROVAL TAX RATE YEAR 1 ACTUAL TAX RATE) + (YEAR 2 VOTER APPROVAL TAX RATE YEAR 2 ACTUAL TAX RATE) + (YEAR 3 VOTER APPROVAL TAX RATE YEAR 3 ACTUAL TAX RATE)]

SB 1999 by Bettencourt

Effective January 1, 2024

Sec. 26.03. Treatment of Captured Appraised Value and Tax Increment

(e) For a taxing unit in which a tax rate calculation for a tax year is affected by the application of this section, the adjustments to the value of property taxable by the unit and to the amount of taxes imposed or collected by the unit prescribed by this section shall be calculated separately for each reinvestment zone in which the taxing unit participates. The comptroller shall ensure that the tax rate calculation forms prescribed under Section 5.07 provide for the calculations to be made in the manner required by this subsection.

This Act applies to the calculation of an ad valorem tax rate for a tax year that begins on or after the effective date of this Act.

SB 1998 by Bettencourt

Vetoed by the Governor





Sec. 26.04. Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates

(a-1) On receipt of the appraisal roll for the 2023 tax year, the assessor for a taxing unit shall determine the total taxable value of property taxable by the taxing unit and the taxable value of new property as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. This subsection expires December 31, 2024.

(c-1) An officer or employee designated by the governing body of a taxing unit shall calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the 2023 tax year as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. This subsection expires December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 26.04. Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates

(d-1) The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Section 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate. The designated officer or employee must include a hyperlink described by Section 5.07(g)(4) for each entry on the form, other than an entry making a mathematical calculation.

This Act applies to the calculation of an ad valorem tax rate for a tax year that begins on or after the effective date of this Act.

SB 1998 by Bettencourt

Vetoed by the Governor

Sec. 26.04. Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates

- (e-2) The [By August 7 or as soon thereafter as practicable, the] chief appraiser of each appraisal district shall post prominently on the appraisal district's Internet website, if the appraisal district maintains an Internet website, and the assessor for each taxing unit that participates in the appraisal district shall post prominently on the taxing unit's Internet website [deliver by regular mail or e-mail to each owner of property located in the appraisal district] a notice informing each owner of property located in the appraisal district that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section 26.17. The notice must include:
- (1) the following statement in bold typeface: "Visit Texas.gov/PropértyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.";
- (2) a statement that the property owner may request from the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b), contact information for the assessor for each taxing unit in which the property is located, who must provide the information described by this subsection to the owner on request; [and]
- (3) the name, address, and telephone number of the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b); and
- (4) instructions describing how a property owner may register on the appraisal district's Internet website, if the appraisal district maintains an Internet website, to have notifications regarding updates to the property tax database delivered to the owner by e-mail.

(e-4) The comptroller:

(1) with the advice of the property tax administration advisory board, shall adopt rules prescribing the form of the notice required by Subsection (e-2); and

(2) may adopt rules regarding the format, posting, and publication [delivery] of the notice.

(e-6) By August 7 or as soon thereafter as practicable, the chief appraiser of each appraisal district shall publish in a newspaper of general circulation in the county for which the appraisal district is established the notice required by Subsection (e-2). If there is no newspaper of general circulation in the county for which the appraisal district is established, the notice shall be posted at the appraisal office for the district.

The change in law made by this Act applies only to a notice required to be delivered for an ad valorem tax year that begins on or after the effective date of this Act.

HB 3273 by Thierry

Effective January 1, 2024





Sec. 26.0401. Calculation of Certain Tax Rates for 2023 Tax Year

(a) For the purposes of calculating the no-new-revenue tax rate, the voter-approval tax rate, and any related tax rate for the 2023 tax year, a taxing unit that calculates those rates under a provision of law other than Section 26.04 or 26.08 shall calculate those rates as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year.

(b) This section expires December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 26.05. Tax Rate

- (b) A taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order, depending on the method prescribed by law for adoption of a law by the governing body. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. For a taxing unit other than a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. For a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the rate calculated as provided by Section 44.004(c)(5)(A)(ii), Education Code, [sum of the no new revenue maintenance and operations tax rate of the district as determined under Section 26.08(i) and the district's current debt rate] must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate." If the ordinance, resolution, or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must:
- (1) include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:
 - (A) the following statement: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."; and
 - (B) if the tax rate exceeds the no-new-revenue maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."; and

(2) include on the home page of the Internet website of the taxing unit:

- (A) the following statement: "(Insert name of taxing unit) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and
- (B) if the tax rate exceeds the no-new-revenue maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."

The change in law made by this Act applies to an ad valorem tax year that begins on or after the effective date of this Act.

HB 4456 by Harris, Cody

Effective January 1, 2024

Sec. 26.05. Tax Rate

- (d-1) The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the taxing unit participates has:
- (1) <u>posted</u> [delivered] the notice required by Section 26.04(e-2) <u>or published or posted the notice required</u> <u>by Section 26.04(e-6)</u>; and
 - (2) complied with Section 26.17(f).





The change in law made by this Act applies only to a notice required to be delivered for an ad valorem tax year that begins on or after the effective date of this Act.

HB 3273 by Thierry

Effective January 1, 2024

Sec. 26.08. Automatic Election to Approve Tax Rate of School District

(q) For purposes of this section, the voter-approval tax rate of a school district for the 2023 tax year shall be calculated as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. This subsection expires December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 26.09. Calculation of Tax

(c-1) The assessor for a taxing unit shall calculate the amount of tax imposed by the taxing unit on property for the 2023 tax year as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year and also as if the changes in law made by that Act were not in effect for that tax year. This subsection expires December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 26.15. Correction of Tax Roll

(h) The assessor for a taxing unit shall correct the tax roll for the taxing unit for the 2023 tax year to reflect the results of the election to approve the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023. This subsection expires December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 26.17. Database of Property-Tax-Related Information

- (b) The database must include, with respect to each property listed on the appraisal roll for the appraisal district:
 - (1) the property's identification number;
 - (2) the property's market value;
 - (3) the property's taxable value;
 - (4) the name of each taxing unit in which the property is located;
 - (5) for each taxing unit other than a school district in which the property is located:
 - (A) the no-new-revenue tax rate; and
 - (B) the voter-approval tax rate;
 - (6) for each school district in which the property is located:
 - (A) the tax rate that would maintain the same amount of state and local revenue per [weighted] student that the district received in the school year beginning in the preceding tax year; and
 - (B) the voter-approval tax rate;
 - (7) the tax rate proposed by the governing body of each taxing unit in which the property is located;
- (8) for each taxing unit other than a school district in which the property is located, the taxes that would be imposed on the property if the taxing unit adopted a tax rate equal to:
 - (A) the no-new-revenue tax rate; and
 - (B) the proposed tax rate;
- (9) for each school district in which the property is located, the taxes that would be imposed on the property if the district adopted a tax rate equal to:
 - (A) the tax rate that would maintain the same amount of state and local revenue per [weighted] student that the district received in the school year beginning in the preceding tax year; and
 - (B) the proposed tax rate;
- (10) for each taxing unit other than a school district in which the property is located, the difference between the amount calculated under Subdivision (8)(A) and the amount calculated under Subdivision (8)(B);
- (11) for each school district in which the property is located, the difference between the amount calculated under Subdivision (9)(A) and the amount calculated under Subdivision (9)(B);
- (12) the date, time, and location of the public hearing, if applicable, on the proposed tax rate to be held by the governing body of each taxing unit in which the property is located;
- (13) the date, time, and location of the public meeting, if applicable, at which the tax rate will be adopted to be held by the governing body of each taxing unit in which the property is located; and



(14) for each taxing unit in which the property is located, an e-mail address at which the taxing unit is capable of receiving written comments regarding the proposed tax rate of the taxing unit.

The change in law made by this Act applies to an ad valorem tax year that begins on or after the effective date of this Act.

HB 4456 by Harris, Cody

Effective January 1, 2024

Sec. 26.17. Database of Property-Tax-Related Information

- (b) The database must include, with respect to each property listed on the appraisal roll for the appraisal district:
 - (1) the property's identification number;
 - (2) the property's market value;
 - (3) the property's taxable value;
 - (4) the name of each taxing unit in which the property is located;
 - (5) for each taxing unit other than a school district in which the property is located:
 - (A) the no-new-revenue tax rate; and
 - (B) the voter-approval tax rate;
 - (6) for each school district in which the property is located:
 - (A) the tax rate that would maintain the same amount of state and local revenue per weighted student that the district received in the school year beginning in the preceding tax year; and
 - (B) the voter-approval tax rate;
 - (7) the tax rate proposed by the governing body of each taxing unit in which the property is located;
- (8) for each taxing unit other than a school district in which the property is located, the taxes that would be imposed on the property if the taxing unit adopted a tax rate equal to:
 - (A) the no-new-revenue tax rate; and
 - (B) the proposed tax rate;
- (9) for each school district in which the property is located, the taxes that would be imposed on the property if the district adopted a tax rate equal to:
 - (A) the tax rate that would maintain the same amount of state and local revenue per weighted student that the district received in the school year beginning in the preceding tax year; and
 - (B) the proposed tax rate;
- (10) for each taxing unit other than a school district in which the property is located, the difference between the amount calculated under Subdivision (8)(A) and the amount calculated under Subdivision (8)(B);
- (11) for each school district in which the property is located, the difference between the amount calculated under Subdivision (9)(A) and the amount calculated under Subdivision (9)(B);
- (12) the date, time, and location of the public hearing, if applicable, on the proposed tax rate to be held by the governing body of each taxing unit in which the property is located;
- (13) the date, time, and location of the public meeting, if applicable, at which the tax rate will be adopted to be held by the governing body of each taxing unit in which the property is located; [and]
- (14) for each taxing unit in which the property is located, an e-mail address at which the taxing unit is capable of receiving written comments regarding the proposed tax rate of the taxing unit; and
- (15) for each public improvement district established under Chapter 372 or 382, Local Government Code, in which the property is located:
 - (A) the name of the district;
 - (B) the total assessment levied against the property by the district;
 - (C) the amount of the annual assessment levied against the property by the district; and
 - (D) if applicable, the amount of each periodic installment levied against the property by the district.

SB 1916 by Parker

Vetoed by the Governor





Sec. 26.17. Database of Property-Tax-Related Information

(c) The database must provide a link to:

- (1) the Internet website used by each taxing unit in which the property is located to post the information described by Section 26.18; and
- (2) the Internet database created by the chief appraiser under Section 41.13 that contains information regarding protest hearings conducted by the appraisal review board established for the appraisal district.

HB 796 by Button Effective January 1, 2024

Sec. 26.17. Database of Property-Tax-Related Information

(g) The chief appraiser of each appraisal district that maintains an Internet website shall deliver to a property owner by e-mail notifications regarding updates to the property tax database if the owner registers on the website to receive such notifications in that manner.

The change in law made by this Act applies only to a notice required to be delivered for an ad valorem tax year that begins on or after the effective date of this Act.

HB 3273 by Thierry

Effective January 1, 2024

Chapter 31 – Collections

Sec. 31.01. Tax Bills

(d-2) This subsection and Subsections (d-3) and (d-4) apply only to taxes imposed by a taxing unit on property for the 2023 tax year and only if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, would lower the taxes imposed by the taxing unit on the property for that tax year. The assessor for the taxing unit shall compute the amount of taxes imposed and the other information required by this section as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. The tax bill or the separate statement must indicate that the bill is a provisional tax bill and include a statement in substantially the following form:

"If the Texas Legislature had not enacted property tax relief legislation during the 2023 legislative session, your tax bill would have been \$____ (insert amount of tax bill if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were not in effect for that tax year). Because of action by the Texas Legislature, your tax bill has been lowered by \$ (insert difference between amount of tax bill if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were not in effect for that tax year and amount of tax bill if that Act were in effect for that tax year), resulting in a lower tax bill of \$ (insert amount of tax bill if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year), contingent on the approval by the voters at an election to be held November 7, 2023, of the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023. If that constitutional amendment is not approved by the voters at the election, a supplemental tax bill in the amount of \$_____ (insert difference between amount of tax bill if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were not in effect for that tax year and amount of tax bill if that Act were in effect for that tax year) will be mailed to you." (d-3) A tax bill prepared by the assessor for a taxing unit as provided by Subsection (d-2) and mailed as provided by Subsection (a) is considered to be a provisional tax bill until the canvass of the votes on the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023. If the constitutional amendment is approved by the voters, the tax bill is considered to be a final tax bill for the taxes imposed on the property for the 2023 tax year, and no additional tax bill is required to be mailed unless another provision of this title requires the mailing of a corrected tax bill. If the constitutional amendment is not approved by the voters:

(1) a tax bill prepared by the assessor as provided by Subsection (d-2) is considered to be a final tax bill but only as to the portion of the taxes imposed on the property for the 2023 tax year that are included in the bill;

(2) the amount of taxes imposed by each taxing unit on property for the 2023 tax year is calculated as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were not in effect for that tax year; and

(3) except as provided by Subsections (f), (i-1), and (k), the assessor for each taxing unit shall prepare and mail a supplemental tax bill, by December 1 or as soon thereafter as practicable, in an amount equal to the difference between the amount of the tax bill if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were not in effect for that tax year and the amount of the tax bill if that Act were in effect for that tax year.



(d-4) Except as otherwise provided by Subsection (d-3), the provisions of this section other than Subsection (d-2) apply to a supplemental tax bill mailed under Subsection (d-3).

(d-5) This subsection and Subsections (d-2), (d-3), and (d-4) expire December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Effective September 1, 2023

Sec. 31.02. Delinquency Date

(a-1) Except as provided by Subsection (b) of this section and Sections 31.03 and 31.04, taxes for which a supplemental tax bill is mailed under Section 31.01(d-3) are due on receipt of the tax bill and are delinquent if not paid before March 1 of the year following the year in which imposed. This subsection expires December 31, 2024.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 31.03. Split Payment of Taxes

HB 4559 by Darby

(d) This subsection applies only to a taxing unit located in a county having a population of not less than 315,000 [285,000] and not more than 351,000 [300,000] that borders a county having a population of 3.3 million or more and the Gulf of Mexico. The governing body of a taxing unit that has its taxes collected by another taxing unit that has adopted the split-payment option under Subsection (a) may provide, in the manner required by law for official action by the body, that the split-payment option does not apply to the taxing unit's taxes collected by the other taxing unit. This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

Sec. 31.11. Refunds of Overpayments or Erroneous Payments

- (a) If a taxpayer applies to the tax collector of a taxing unit for a refund of an overpayment or erroneous payment of taxes, the collector for the unit determines that the payment was erroneous or excessive, and the auditor for the unit agrees with the collector's determination, the collector shall refund the amount of the excessive or erroneous payment from available current tax collections or from funds appropriated by the unit for making refunds. However, the collector may not make the refund unless:
- (1) in the case of a collector who collects taxes for one taxing unit, the governing body of the taxing unit also determines that the payment was erroneous or excessive and approves the refund if the amount of the refund exceeds:
 - (A) \$5,000 for a refund to be paid by a county with a population of 2.5 [two] million or more; or
 - (B) \$500 for a refund to be paid by any other taxing unit; or
- (2) in the case of a collector who collects taxes for more than one taxing unit, the governing body of the taxing unit that employs the collector also determines that the payment was erroneous or excessive and approves the refund if the amount of the refund exceeds:
 - (A) \$5,000 for a refund to be paid by a county with a population of 2.5 [two] million or more; or
 - (B) \$2,500 for a refund to be paid by any other taxing unit.
- (i) Notwithstanding the other provisions of this section, in the case of an overpayment or erroneous payment of taxes submitted by a taxpayer to a collector who collects taxes for one or more taxing units one of which is a county with a population of 2.5 [two] million or more:
- (1) a taxpayer is not required to apply to the collector for the refund to be entitled to receive the refund if the amount of the refund is at least \$5 but does not exceed \$5,000; and
- (2) the collector is not required to comply with Subsection (g) unless the amount of the payment exceeds by more than \$5,000 the amount of taxes owed for a tax year to a taxing unit for which the collector collects taxes. This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

HB 4559 by Darby Effective September 1, 2023





Chapter 32 - Tax Liens and Personal Liability

Sec. 32.06. Property Tax Loans; Transfer of Tax Lien

(d-1) A right of rescission described by the Truth in Lending Act (15 U.S.C. Section 1635) and Regulation Z (12 C.F.R. Section 1026.23) [12 C.F.R. Section 226.23] applies to a transfer under this section of a tax lien on residential property owned and used by the property owner for personal, family, or household purposes.

(f-3) Notwithstanding any contractual agreement with the property owner, the transferee of a tax lien must provide the payoff information required by this section to the greatest extent permitted by the Gramm-Leach-Biley Act (15 U.S.C. Section 6802) and Regulation P (12 C.F.R. Part 1016) [45 U.S.C. Section 6802 and 12 C.F.R. Part 216]. The payoff statement must meet the requirements of a payoff statement defined by Section 12.017, Property Code. A transferee may charge a reasonable fee for a payoff statement that is requested after an initial payoff statement is provided. However, a transferee is not required to release payoff information pursuant to a notice under Subsection (f-1) unless the notice contains the information prescribed by the Finance Commission of Texas.

SB 1371 by Johnson

Effective September 1, 2023

Chapter 33 - Delinquency

Sec. 33.03. Delinquent Tax Roll

- (a) Each year the collector for each taxing unit shall prepare a current and a cumulative delinquent tax roll for the taxing unit.
- (b) The collector for a taxing unit shall indicate on each delinquent tax roll for the taxing unit that a delinquent tax included on the roll is deferred or abated under Section 33.06 or 33.065, if applicable.

SB 539 by Campbell

Effective January 1, 2024

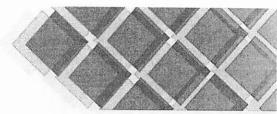
Sec. 33.43. Petition

- (a) A petition initiating a suit to collect a delinquent property tax is sufficient if it alleges that:
 - (1) the taxing unit is legally constituted and authorized to impose and collect ad valorem taxes on property;
- (2) tax in a stated amount was legally imposed on each separately described property for each year specified and on each person named if known who owned the property on January 1 of the year for which the tax was imposed;
 - (3) the tax was imposed in the county in which the suit is filed;
 - (4) the tax is delinquent;
- (5) penalties, interest, and costs authorized by law in a stated amount for each separately assessed property are due;
- (6) the taxing unit is entitled to recover each penalty that is incurred and all interest that accrues on delinquent taxes imposed on the property from the date of the judgment to the date of the sale under Section 34.01 or 34.0101, or under Section 253.010, Local Government Code, as applicable, if the suit seeks to foreclose a tax lien;
- (7) the person sued owned the property on January 1 of the year for which the tax was imposed if the suit seeks to enforce personal liability;
 - (8) the person sued owns the property when the suit is filed if the suit seeks to foreclose a tax lien;
- (9) the taxing unit asserts a lien on each separately described property to secure the payment of all taxes, penalties, interest, and costs due if the suit seeks to foreclose a tax lien;
 - (10) all things required by law to be done have been done properly by the appropriate officials; and
- (11) the attorney signing the petition is legally authorized to prosecute the suit on behalf of the taxing unit. Section 33.43(a), Tax Code, as amended by this Act, applies only to a petition initiating a suit to collect a delinquent property tax filed on or after the effective date of this Act.

SB 2091 by West

Effective September 1, 2023





Chapter 34 - Tax Sales and Redemption

Sec. 34.01. Sale of Property

- (e) A notice of sale under Subsection (c) must substantially comply with this subsection. The notice must include:
 - (1) a statement of the authority under which the sale is to be made;
 - (2) the date, time, and location of the sale; [and]
 - (3) a brief description of the property to be sold; and
- (4) the statement required by Section 232.0315, Local Government Code, if the real property subject to the sale is located in a county subject to Subchapter B, Chapter 232, of that code and is presumed to be for residential use under Section 232.022 of that code.

The changes in law made by this Act apply only to a sale for which public notice is required on or after the effective date of this Act. A sale for which public notice is required before the effective date of this Act is governed by the law in effect when the public notice was provided, and the former law is continued in effect for that purpose.

SB 59 by Zaffirini

Effective September 1, 2023

Sec. 34.0101. Sale of Certain Property to Owner of Abutting Property

(a) In this section:

- (1) "Flood insurance rate map" means the most recent flood hazard map published by the Federal Emergency Management Agency under the National Flood Insurance Act of 1968 (42 U.S.C. Section 4001 et seq.).
- (2) "Floodway" means an area that is identified on the flood insurance rate map as a regulatory floodway, including the channel of a river or other watercourse and the adjacent land areas that must be reserved for the discharge of a base flood, also referred to as a 100-year flood, without cumulatively increasing the water surface elevation more than a designated height.
- (b) This section applies to real property:
 - (1) that is:
 - (A) seized under a tax warrant issued under Subchapter E, Chapter 33; or
 - (B) ordered sold pursuant to foreclosure of a tax lien; and

(2) that is:

- (A) a narrow strip of land or other parcel of land that because of its shape or small area cannot be used independently under its current zoning classification or under applicable subdivision or other development ordinances;
 - (B) landlocked without direct access to a public road; or
 - (C) located in:
 - (i) an area designated by the Federal Emergency Management Agency under the National Flood Insurance Act of 1968 (42 U.S.C. Section 4001 et seq.) as having a two-tenths of one percent or greater annual chance of flooding; or
 - (ii) a floodway.
- (c) Sections 34.01(b), (c), (d), (e), (f), (g), (h), (i), (m), (n), (q), and (s), 34.02, 34.03, 34.04, and 34.21 apply to a sale of real property under this section.
- (d) Notwithstanding any other law, including Sections 263.001 and 272.001, Local Government Code, and subject to Subsection (e) of this section, a taxing unit that requested a tax warrant or order of sale for real property subject to this section may direct the officer charged with selling the property to sell the property to an owner of abutting property at a private sale.
- (e) A taxing unit may not direct the sale of real property at a private sale under this section unless:
 - (1) the property is offered for sale at a public auction; and
 - (2) a bid sufficient to pay the amount specified by Subsection (h) is not received.
- (f) A taxing unit that directs the private sale under this section of real property that abuts two or more adjacent parcels of real property having different owners must give notice of the sale to each abutting owner. The notice must state that the taxing unit will:
 - (1) offer the property for sale;
 - (2) accept sealed bids for the property; and
 - (3) sell the property to the highest bidder.
- (g) A purchaser of property under this section must meet the requirements of Section 34.015.
- (h) A taxing unit that directs the sale of real property under this section may not sell the property for an amount that is less than the lesser of:





(1) the property's market value, as specified in the warrant or the judgment, as applicable; or

(2) the following amount, as applicable:

(A) the amount provided by Section 34.01(p), in the case of property described by Subsection (b)(1)(A) of this section; or

(B) the amount provided by Section 34.01(b), in the case of property described by Subsection (b)(1)(B) of this section.

(i) A taxing unit that requested a tax warrant or order of sale for real property subject to this section may sell the property under this section without the consent of any taxing unit entitled to receive proceeds of the sale.

SB 2091 by West

Effective September 1, 2023

Sec. 34.015. Persons Eligible to Purchase Real Property

(c-1) The county assessor-collector for each county shall post on the county's Internet website the form a person must use in that county to request a statement under Subsection (c), except that if the county assessor-collector permits a person to use a form prescribed by the comptroller for that purpose, the county assessor-collector may post a link to the location on the comptroller's Internet website where the form may be viewed instead of posting the form.

SB 62 by Zaffirini

Effective September 1, 2023

Sec. 34.02. Distribution of Proceeds

(a) The proceeds of a tax sale under Section 33.94, [6F] 34.01, or 34.0101 shall be applied in the order prescribed by Subsection (b). The amount included under each subdivision of Subsection (b) must be fully paid before any of the proceeds may be applied to the amount included under a subsequent subdivision.

(d) The officer conducting a sale under Section 33.94, [ef] 34.01, or 34.0101 shall pay any excess proceeds after payment of all amounts due all participants in the sale as specified by Subsection (b) to the clerk of the court issuing the warrant or order of sale.

SB 2091 by West

Effective September 1, 2023

Sec. 34.03. Disposition of Excess Proceeds

(d) The clerk may deduct from the amount of the excess proceeds the cost of postage for sending to the former owner of the property a notice under Subsection (a)(1).

HB 4250 by Lalani

Effective September 1, 2023

Chapter 41 - Local Review

Sec. 41.13. Protest Hearing Database

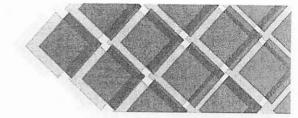
- (a) The chief appraiser of each appraisal district shall create and maintain a publicly available and searchable Internet database that contains information regarding protest hearings conducted by the appraisal review board established for the district.
- (b) For each protest hearing conducted by the appraisal review board, the database must contain:
 - (1) the name of each board member who attended the hearing;
 - (2) the date and time of the hearing;
 - (3) the account number and category for the property that was the subject of the hearing;
- (4) the appraised value according to the appraisal district and the property owner's asserted value of the property that was the subject of the hearing; and
- (5) the board's determination of the protest, including the board's determination of the value of the property if the hearing was to consider a protest regarding appraised value.
- (c) The chief appraiser shall update the database not later than October 1 of each year.
- (d) Beginning on January 1, 2025, the database shall include information for protests relating to the most recent tax year and each tax year thereafter until the database includes information for protests relating to the most recent five tax years.
- (e) Beginning on January 1, 2030, the database shall include information for protests relating to the previous five tax years.

Not later than the effective date of this Act, the chief appraiser of each appraisal district shall create and make available to the public the Internet database required by Section 41.13, Tax Code, as added by this Act.

HB 796 by Button

Effective January 1, 2024





Sec. 41.41. Right of Protest

(a) A property owner is entitled to protest before the appraisal review board the following actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal records;

(4) denial to the property owner in whole or in part of a partial exemption;

- (4-a) determination that the owner's property does not qualify for the circuit breaker limitation on appraised value provided by Section 23.231;
- (5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
- (6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

(7) determination that the property owner is the owner of property;

- (8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or
- (9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective January 1, 2024

Sec. 41.41. Right of Protest

Effective January 1, 2027, Section 41.41(a), Tax Code, is amended to read as follows:

(a) A property owner is entitled to protest before the appraisal review board the following actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal records;

(4) denial to the property owner in whole or in part of a partial exemption;

- (5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
- (6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

(7) determination that the property owner is the owner of property;

- (8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or
- (9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective January 1, 2027

Sec. 41.45. Hearing on Protest

Subsection (b-4), Section 41.45, Tax Code, as added by Chapter 965 (S.B. 1919), Acts of the 87th Legislature, Regular Session, 2021, is redesignated as Subsection (b-6), Section 41.45, Tax Code.

HB 4595 by Leach

Effective September 1, 2023

Sec. 41.46. Notice of Protest Hearing

(a) The appraisal review board before which a protest hearing is scheduled shall deliver written notice to the property owner initiating a protest not later than the 15th day before the date of the hearing. The notice must include:





(1) the date, time, and place of the hearing;

- (2) a description of the subject matter of the hearing that is sufficient to identify the specific action being protested, such as:
 - (A) the determination of the appraised value of the property owner's property;
 - (B) the denial to the property owner in whole or in part of a partial exemption; or
 - (C) the determination that the property owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23; [and]
- (3) a statement that the property owner is entitled to a postponement of the hearing as provided by Section 41.45 unless the property owner waives in writing notice of the hearing; and
 - (4) the notice required by Section 26.04(e-2).

The change in law made by this Act applies only to a notice required to be delivered for an ad valorem tax year that begins on or after the effective date of this Act.

HB 3273 by Thierry

Effective January 1, 2024

Sec. 41.46. Notice of Protest Hearing

REPEALED: [(e) Notwithstanding Section 1.085, the appraisal review board shall deliver notice of the hearing by electronic mail if, in the notice of protest under Section 41.44, the property owner requests delivery by electronic mail and provides a valid electronic mail address.]

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf

Effective January 1, 2024

Sec. 41.461. Notice of Certain Matters before Hearing; Delivery of Requested Information

- (c) A chief appraiser shall deliver information requested by a property owner or the agent of the owner under Subsection (a)(2):
- (1) by regular first-class mail, deposited in the United States mail, postage prepaid, and addressed to the property owner or agent at the address provided in the request for the information;
- (2) <u>electronically</u>, if the property owner or agent of the owner has elected to receive electronic <u>communications from the chief appraiser</u> [in an electronic format as provided by an agreement] under Section 1.085; or
- (3) subject to Subsection (d), by referring the property owner or the agent of the owner to a secure Internet website with user registration and authentication or to the exact Internet location or uniform resource locator (URL) address on an Internet website maintained by the appraisal district on which the requested information is identifiable and readily available.

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf

Effective January 1, 2024

Sec. 41.47. Determination of Protest

- (d) The board shall deliver electronically, if the property owner or agent of the owner has elected to receive electronic communications under Section 1.085, or by certified mail:
- (1) a notice of issuance of the order and a copy of the order to the property owner and the chief appraiser; and
- (2) a copy of the appraisal review board survey prepared under Section 5.104 and instructions for completing and submitting the survey to the property owner.

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf

Effective January 1, 2024

Sec. 41.47. Determination of Protest

REPEALED: [(d-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The requirements of this subsection are in addition to the requirements of Subsection (d). On written request submitted to the chief appraiser, the chief appraiser shall deliver by e-mail, in the manner provided by this subsection, a copy of the notice of issuance of the order and a copy of the order required by Subsection (d) if the property subject to the order is not the subject of an agreement under Section 1.085. A request under this subsection may be submitted only by the property owner whose property is subject to the protest for which the order is issued, an attorney representing the property owner, or an individual designated by the property owner under Section 1.111. A person may include in a single-request more than one property owned by the same-property owner or multiple





properties owned by multiple property owners. A person may submit more than one request. A person submitting a request must indicate in the request that the chief appraiser must make the delivery to the property owner, an attorney representing the property owner, an individual designated by the property owner under Section 1.111, or a combination of those persons. A person must submit a request before the protest hearing relating to each property included in the request. The chief appraiser shall deliver, as provided by this subsection, a copy of the notice of issuance of the order and a copy of the order required by Subsection (d) not later than the 21st day after the date the appraisal review board issues the order.]

The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

HB 1228 by Metcalf

Effective January 1, 2024

Sec. 41.66. Hearing Procedures

(q) A person who owns property in an appraisal district or the chief appraiser of an appraisal district may file a complaint with the taxpayer liaison officer for the appraisal district alleging that the appraisal review board established for the appraisal district has adopted or is implementing hearing procedures that are not in compliance with the model hearing procedures prepared by the comptroller under Section 5.103 or is not complying with procedural requirements under this chapter. The taxpayer liaison officer shall investigate the complaint and report the findings of the investigation to the board of directors of the appraisal district. The board of directors shall direct the chairman of the appraisal review board to take remedial action if, after reviewing the taxpayer liaison officer's report, the board of directors determines that the allegations contained in the complaint are true. The board of directors may refer the matter to the local administrative district judge with a recommendation that the judge remove the member of the appraisal review board serving as chairman of the appraisal review board from that member's position as chairman if the board determines that the chairman has failed to take the actions necessary to bring the appraisal review board into compliance with Section 5.103(d) or this chapter, as applicable. If the local administrative district judge agrees with the board's recommendation, the judge shall remove the chairman from that office and appoint another member of the appraisal review board as chairman.

HB 1285 by Shine

Effective January 1, 2024

Chapter 41A - Appeal Through Binding Arbitration

Sec. 41A.015. Limited Binding Arbitration to Compel Compliance with [Certain] Procedural Requirements Related to Protests.

(a) A property owner who has filed a notice of protest under Chapter 41 may file a request for limited binding arbitration under this section to compel the appraisal review board or chief appraiser, as appropriate, to:

(1) comply with the hearing procedures adopted by the appraisal review board under Section 41.01(c) and rescind procedural rules adopted by the appraisal review board that are not in compliance with the model hearing procedures prepared by the comptroller under Section 5.103;

(2) schedule a hearing on a protest as required by Section 41.45;

(3) deliver information to the property owner in the manner required by Section 41.461;

(4) allow the property owner to offer evidence, examine or cross-examine witnesses or other parties, and present arguments as required by Section 41.66(b);

(5) set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time as required by Section 41.66(i);

(6) schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent as required by Section 41.66(j); or

(7) refrain from using or offering as evidence information requested by the property owner under Section 41.461 that was not delivered to the property owner at least 14 days before the hearing as required by Section 41.67(d). The change in law made by this Act applies only to a request for limited binding arbitration under Section 41A.015, Tax Code, related to a protest under Chapter 41 of that code for which a notice of protest is filed by a property owner on or after the effective date of this Act. A request for limited binding arbitration related to a protest for which a notice of protest was filed by a property owner before the effective date of this Act is governed by the law in effect on the date the notice of protest was filed, and the former law is continued in effect for that purpose.

HB 4101 by Shine

Effective January 1, 2024





Sec. 41A.03. Request for Arbitration

- (a) To appeal an appraisal review board order under this chapter, a property owner must file with the <u>comptroller</u> [appraisal district] not later than the 60th day after the date the property owner receives notice of the order:
- (1) a completed request for binding arbitration under this chapter in the form prescribed by Section 41A.04; and
 - (2) an arbitration deposit [made payable to the comptroller] in the amount of:
 - (A) \$450, if the property qualifies as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is \$500,000 or less, as determined by the order;
 - (B) \$500, if the property qualifies as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than \$500,000, as determined by the order;
 - (C) \$500, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is \$1 million or less, as determined by the order;
 - (D) \$800, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than \$1 million but not more than \$2 million, as determined by the order;
 - (E) \$1,050, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than \$2 million but not more than \$3 million, as determined by the order; or
 - (F) \$1,550, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than \$3 million but not more than \$5 million, as determined by the order.
- (c) If a property owner files a request for binding arbitration through an electronic system, the property owner must pay the arbitration deposit required by Subsection (a) through the electronic system.
- (d) If a property owner does not file a request for binding arbitration through an electronic system, the property owner must pay the arbitration deposit required by Subsection (a) by check or money order made payable to the comptroller or by another form of payment acceptable to the comptroller.

The change in law made by this Act applies only to a request for arbitration made on or after the effective date of this Act.

SB 2355 by Bettencourt

Effective January 1, 2024

Sec. 41A.04. Contents of Request Form

The comptroller by rule shall prescribe the form of a request for binding arbitration under this chapter. The form must require the property owner to provide only:

- (1) a brief statement that explains the basis for the property owner's appeal of the appraisal review board order;
- (2) a statement of the property owner's opinion of the appraised or market value, as applicable, of the property that is the subject of the appeal; and
- (3) any other information reasonably necessary for the <u>comptroller to process the request and appoint</u> [appraisal district to request appointment of] an arbitrator.

The change in law made by this Act applies only to a request for arbitration made on or after the effective date of this Act.

SB 2355 by Bettencourt

Effective January 1, 2024

Sec. 41A.05. Processing of Registration Request

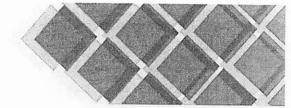
- (a) Not later than the 10th day after the date an appraisal district receives notification that a [from a property owner a completed] request for binding arbitration has been filed [under this chapter and an arbitration deposit as required by Section 41A.03], the appraisal district shall, in the manner prescribed by the comptroller, provide to the comptroller any information reasonably necessary for the comptroller to process the request and appoint an arbitrator[:
 - [(1) submit the request and deposit to the comptroller; and
 - [(2) request the comptroller to appoint a qualified arbitrator to conduct the arbitration].

The change in law made by this Act applies only to a request for arbitration made on or after the effective date of this Act.

SB 2355 by Bettencourt

Effective January 1, 2024





Sec. 41A.08. Notice and Hearing; Representation of Parties

- (c) The designation of an agent by a property owner under this section must be made by written authorization on a form prescribed by the comptroller and signed by the property owner or an authorized individual other than an agent designated under Section 1.111. The designation must authorize the agent to represent the owner in an arbitration proceeding under this chapter. The designation takes effect when the property owner or authorized individual signs the form.
- (d) A property owner's agent shall retain the form described by Subsection (c) and shall produce the form immediately upon request from:
 - (1) the property owner or authorized individual described by Subsection (c);
 - (2) the appraisal district that is party to the arbitration under this chapter;
 - (3) the appraisal review board that is party to the arbitration under this chapter;
 - (4) the arbitrator assigned to the arbitration under this chapter; or
 - (5) the comptroller.

(e) Notwithstanding any other law, a property owner may assign to an agent or entity the property owner's right to receive a refund of an arbitration deposit. An assignment under this subsection must be made in writing on a form prescribed by the comptroller.

The change in law made by this Act applies only to a request for arbitration made on or after the effective date of this Act

SB 2355 by Bettencourt

Effective January 1, 2024

Sec. 41A.11. Postappeal Administrative Procedures

An arbitration award <u>or settlement reached between the parties to an arbitration</u> under this chapter is considered to be a final determination of an appeal for purposes of Subchapter C, Chapter 42.

The change in law made by this Act applies only to a request for arbitration made on or after the effective date of this Act.

SB 2355 by Bettencourt

Effective January 1, 2024

Chapter 42 - Judicial Review

Sec. 42.23. Scope of Review

(i) This subsection applies only to an appeal under this chapter of an order of an appraisal review board determining a protest under Subchapter C, Chapter 41, or a motion under Section 25.25, involving an increase in the appraised value of property under the circumstances described by Section 23.01(e) or 41.43(a-3). The appraisal district has the burden of establishing the appraised value of the property subject to the appeal by clear and convincing evidence if the appraised value of the property for the preceding tax year was determined under this chapter at a trial on the merits. The change in law made by this Act applies only to an appeal filed under Chapter 42, Tax Code, on or after the effective date of this Act.

HB 2488 by Geren

Effective September 1, 2023

Sec. 42.26. Remedy for Unequal Appraisal

(d) For purposes of this section, the value of the property subject to the suit and the value of a comparable property or sample property that is used for comparison must be the market value determined by the appraisal district when the property is [a residence homestead] subject to the limitation on appraised value imposed by Section 23.23 or 23.231. This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

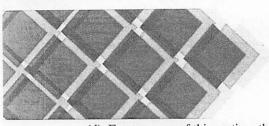
SB 2 88(2) by Bettencourt

Effective January 1, 2024

Sec. 42.26. Remedy for Unequal Appraisal

Effective January 1, 2027, Section 42.26(d), Tax Code, is amended to read as follows:





(d) For purposes of this section, the value of the property subject to the suit and the value of a comparable property or sample property that is used for comparison must be the market value determined by the appraisal district when the property is a residence homestead subject to the limitation on appraised value imposed by Section 23.23.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 288(2) by Bettencourt

Effective January 1, 2027

Chapter 311 - Tax Increment Financing Act

Sec. 311.0091. Composition of Board of Directors of Certain Reinvestment Zones

(a) This section applies to a reinvestment zone designated by a municipality which is wholly or partially located in a county with a population of less than 2.1 [1.8] million in which the principal municipality has a population of 1.1 million or more.

This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

HB 4559 by Darby

Effective September 1, 2023

Sec. 311.013. Collection and Deposit of Tax Increments

(m) The governing body of a municipality that is located in a county with a population of more than 2.1 [4-8] million but less than 2.5 [4-9] million or in a county with a population of 3.3 million or more by ordinance may reduce the portion of the tax increment produced by the municipality that the municipality is required to pay into the tax increment produced by the municipality that the municipality is required to pay into the tax increment fund for the zone unless the municipality provides each county that has entered into an agreement with the municipality to pay all or a portion of the county's tax increment into the fund an opportunity to enter into an agreement with the municipality to reduce the portion of the tax increment produced by the county that the county is required to pay into the tax increment fund for the zone by the same proportion that the portion of the municipality's tax increment that the municipality is required to pay into the fund is reduced. The portion of the tax increment produced by a municipality that the municipality is required to pay into the tax increment fund for a reinvestment zone, as reduced by the ordinance adopted under this subsection, together with all other revenues required to be paid into the fund, must be sufficient to complete and pay for the estimated costs of projects listed in the reinvestment zone financing plan and pay any tax increment bonds or notes issued for the zone, and any other obligations of the zone.

This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.

HB 4559 by Darby

Effective September 1, 2023

Sec. 311.017. Termination of Reinvestment Zone

Section 311.017(a-1), Tax Code, as added by Chapter 137 (S.B. 1105), Acts of the 81st Legislature, Regular Session, 2009, is amended to read as follows:

(a-1) This subsection applies only to a reinvestment zone created by a municipality that has a population of more than 256,000 [220,000] but less than 280,000 [235,000] and is the county seat of a county that has a population of 325,000 [280,000] or less. Notwithstanding Subsection (a)(1), a municipality by ordinance adopted subsequent to the ordinance adopted by the municipality creating a reinvestment zone may designate a termination date for the zone that is later than the termination date designated in the ordinance creating the zone but not later than the 20th anniversary of that date. If a municipality adopts an ordinance extending the termination date for a reinvestment zone as authorized by this subsection, the zone terminates on the earlier of:

- (1) the termination date designated in the ordinance; or
- (2) the date provided by Subsection (a)(2).

This Act is not intended to revive a law that was impliedly repealed by a law enacted by the 87th Legislature or a previous legislature. To the extent that a law enacted by the 88th Legislature, Regular Session, 2023, conflicts with this Act, the other law prevails, regardless of the relative dates of enactment or the relative effective dates.





Sec. 312.0025. Designation of Reinvestment Zone by School District

(a) Notwithstanding any other provision of this chapter to the contrary, the governing body of a school district, in the manner required for official action and for purposes of <u>former</u> Subchapter B or C, Chapter 313, <u>of this code or Subchapter T, Chapter 403, Government Code</u>, may designate an area entirely within the territory of the school district as a reinvestment zone if the governing body finds that, as a result of the designation and the granting of a limitation on appraised value under <u>former</u> Subchapter B or C, Chapter 313, <u>of this code or the granting of a limitation on taxable value under Subchapter T, Chapter 403, Government Code</u>, for property located in the reinvestment zone, the designation is reasonably likely to:

- (1) contribute to the expansion of primary employment in the reinvestment zone; or
- (2) attract major investment in the reinvestment zone that would:
 - (A) be a benefit to property in the reinvestment zone and to the school district; and
- (B) contribute to the economic development of the region of this state in which the school district is located.

HB 5 by Hunter

Effective January 1, 2024

Sec. 312.008. Internet Link to Agreement

A taxing unit that maintains an Internet website and that executes a tax abatement agreement under this chapter shall provide on the website a direct link to the location of the agreement information published on the comptroller's Internet website under Section 403.0246, Government Code.

The changes in law made by this Act apply only to an agreement entered into on or after the effective date of this Act. An agreement entered into before the effective date of this Act is governed by the law in effect on the date the agreement is entered into, and the former law is continued in effect for that purpose.

SB 1340 by Zaffirini

Effective January 1, 2024





Agriculture Code

Chapter 251. Effect of Nuisance Actions and Governmental Requirements on Preexisting Agricultural Operations

Sec. 251.002. Definitions

- (1) "Agricultural operation" includes the following activities:
 - (A) cultivating the soil;
 - (B) producing crops for human food, animal feed, planting seed, or fiber;
 - (C) floriculture;
 - (D) viticulture;
 - (E) horticulture;
 - (F) silviculture;
 - (G) wildlife management;
 - (H) raising or keeping livestock or poultry; [and]
- (I) planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure; and
 - (J) the commercial sale of animals, as defined by Section 252.001 of this code.

HB 2947 by Cain

Effective June 11, 2023

Code of Criminal Procedure

Chapter 58. Confidentiality of Identifying Information and Medical Records of Certain Crime Victims

Art. 58.051. Definitions

- (1-a) "Child abduction" means any conduct that:
 - (A) constitutes an offense under Sections 20.02, 20.03, 20.04, 25.03, and 25.031, Penal Code; and
 - (B) results in a person younger than 18 years of age becoming a victim of the offense.

Art. 58.052. Address Confidentiality Program

(a) The attorney general shall establish an address confidentiality program, as provided by this subchapter, to assist a victim of family violence, sexual assault or abuse, stalking, <u>child abduction</u>, or trafficking of persons in maintaining a confidential address.

Art. 58.054. Eligibility

To be eligible to participate in the program:

- (1) an applicant must satisfy any of the following:
- (A) meet with a victim's assistance counselor from a state or local agency or other for-profit or nonprofit entity that is identified by the attorney general as an entity that provides shelter or civil legal services or counseling to victims of family violence, sexual assault or abuse, stalking, child abduction, or trafficking of persons;
- (B) be protected under, or be filing an application on behalf of a victim who is the applicant's child or another person in the applicant's household and who is protected under:
 - (i) a temporary injunction issued under Subchapter F, Chapter 6, Family Code;
 - (ii) a temporary ex parte order issued under Chapter 83, Family Code;
 - (iii) an order issued under Subchapter A or B, Chapter 7B, of this code or Chapter 85, Family Code; or





(iv) a magistrate's order for emergency protection issued under Article 17.292; or

(C) possess documentation of family violence, child abduction, or trafficking of persons, as identified by the rules adopted under Article 58.056, or of sexual assault or abuse or stalking, as described by Section 92.0161, Property Code; and

(2) an applicant must satisfy all of the following:

(A) file an application for participation with the attorney general or a state or local agency or other entity identified by the attorney general under Subdivision (1);

(B) file an affirmation that the applicant has discussed safety planning with a victim's assistance counselor described by Subdivision (1)(A);

(C) designate the attorney general as agent to receive service of process and mail on behalf of the applicant; and

(D) live at a residential address, or relocate to a residential address, that is unknown to the person who committed or is alleged to have committed the family violence, sexual assault or abuse, stalking, <u>child</u> <u>abduction</u>, or trafficking of persons.

Art. 58.055. Application

and

(a) An application under Article 58.054(2)(A) must contain:

(1) a signed, sworn statement by the applicant stating that the applicant fears for the safety of the applicant, the applicant's child, or another person in the applicant's household because of a threat of immediate or future harm caused by the person who committed or is alleged to have committed the family violence, sexual assault or abuse, stalking, child abduction, or trafficking of persons;

(2) the applicant's true residential address and, if applicable, the applicant's business and school addresses;

(3) a statement by the applicant of whether there is an existing court order or a pending court case for child support or child custody or visitation that involves the applicant, the applicant's child, or another person in the applicant's household and, if so, the name and address of:

(A) the legal counsel of record; and

(B) each parent involved in the court order or pending case.

Art. 58.056. Application and Eligibility Rules and Procedures

(a) The attorney general may establish procedures for requiring an applicant, in appropriate circumstances, to submit with the application under Article 58.054(2)(A) independent documentary evidence of family violence, sexual assault or abuse, stalking, child abduction, or trafficking of persons in the form of:

(1) an active or recently issued order described by Article 58.054(1)(B);

(2) an incident report or other record maintained by a law enforcement agency or official;

(3) a statement of a physician or other health care provider regarding the medical condition of the applicant, applicant's child, or other person in the applicant's household as a result of the family violence, sexual assault or abuse, stalking, child abduction, or trafficking of persons;

(4) a statement of a mental health professional, a member of the clergy, an attorney or other legal advocate, a trained staff member of a family violence center, or another professional who has assisted the applicant, applicant's child, or other person in the applicant's household in addressing the effects of the family violence, sexual assault or abuse, stalking, child abduction, or trafficking of persons; or

(5) any other independent documentary evidence necessary to show the applicant's eligibility to participate in the program.

HB 1161 by Meyer

Effective May 24, 2023





Education Code

Chapter 46. Assistance with Instructional Facilities and Payment of Existing Debt

Sec. 46.071. Additional State Aid for Homestead Exemption and Limitation on Tax Increases

(a-1) For [Beginning with] the 2022-2023 school year, a school district is entitled to additional state aid under this subchapter to the extent that state and local revenue used to service debt eligible under this chapter is less than the state and local revenue that would have been available to the district under this chapter as it existed on September 1, 2021, if any increase in the residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, as proposed by the 87th Legislature, 3rd Called Session, 2021, had not occurred.

(a-2) Beginning with the 2023-2024 school year, a school district is entitled to additional state aid under this subchapter to the extent that state and local revenue used to service debt eligible under this chapter is less than the state and local revenue that would have been available to the district under this chapter as it existed on September 1, 2022, if any increase in a residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, and any additional limitation on tax increases under Section 1-b(d) of that article as proposed by the 88th Legislature, 2nd Called Session, 2023, had not occurred.

(b-1) Subject to Subsections (c-1), (d), and (e), additional state aid under this section <u>for</u> [beginning with] the 2022-2023 school year is equal to the amount by which the loss of local interest and sinking revenue for debt service attributable to any increase in the residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, as proposed by the 87th Legislature, 3rd Called Session, 2021, is not offset by a gain in state aid under this chapter.

(b-2) Subject to Subsections (c-2), (d), and (e), additional state aid under this section beginning with the 2023-2024 school year is equal to the amount by which the loss of local interest and sinking revenue for debt service attributable to any increase in a residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, and any additional limitation on tax increases under Section 1-b(d) of that article as proposed by the 88th Legislature, 2nd Called Session, 2023, is not offset by a gain in state aid under this chapter.

(c-2) For the purpose of determining state aid under Subsections (a-2) and (b-2), local interest and sinking revenue for debt service is limited to revenue required to service debt eligible under this chapter as of September 1, 2023, or authorized by the voters but not yet issued as of September 1, 2023, that later becomes eligible under this chapter, including refunding of that debt, subject to Section 46.061. The limitation imposed by Section 46.034(a) does not apply for the purpose of determining state aid under this section.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Chapter 48. Foundation School Program

Sec. 48.2542. Additional State Aid for Adjustment of Limitation on Tax Increases on Homestead of Elderly or Disabled

Notwithstanding any other provision of this chapter, if a school district is not fully compensated through state aid or the calculation of excess local revenue under this chapter based on the determination of the district's taxable value of property under Subchapter M, Chapter 403, Government Code, the district is entitled to additional state aid in the amount necessary to fully compensate the district for the amount of ad valorem tax revenue lost due to a reduction of the amount of the limitation on tax increases provided by Sections 11.26(a-4), (a-5), (a-6), (a-7), (a-8), (a-9), [and] (a-10), (a-11), and (a-12), Tax Code, as applicable.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2





Effective January 1, 2025, Section 48.2542, Education Code, is amended to read as follows:

Sec. 48.2542. Additional State Aid for Adjustment of Limitation on Tax Increases on Homestead of Elderly or Disabled

Notwithstanding any other provision of this chapter, if a school district is not fully compensated through state aid or the calculation of excess local revenue under this chapter based on the determination of the district's taxable value of property under Subchapter M, Chapter 403, Government Code, the district is entitled to additional state aid in the amount necessary to fully compensate the district for the amount of ad valorem tax revenue lost due to a reduction of the amount of the limitation on tax increases provided by Section 11.26(a-10) [Sections 11.26(a-4), (a-5), (a-6), (a-7), (a-8), (a-9), and (a-10)], Tax Code[, as applicable].

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Sec. 48.2543. Additional State Aid for Homestead Exemption

- (a) For [Beginning-with] the 2022-2023 school year, a school district is entitled to additional state aid to the extent that state and local revenue under this chapter and Chapter 49 is less than the state and local revenue that would have been available to the district under this chapter and Chapter 49 as those chapters existed on September 1, 2021, if any increase in the residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, as proposed by the 87th Legislature, 3rd Called Session, 2021, had not occurred.
- (a-1) Beginning with the 2023-2024 school year, a school district is entitled to additional state aid to the extent that state and local revenue under this chapter and Chapter 49 is less than the state and local revenue that would have been available to the district under this chapter and Chapter 49 as those chapters existed on September 1, 2022, if any increase in a residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, and any additional limitation on tax increases under Section 1-b(d) of that article as proposed by the 88th Legislature, 2nd Called Session, 2023, had not occurred.
- (b) The lesser of the school district's currently adopted maintenance and operations tax rate or the adopted maintenance and operations tax rate for:
 - (1) the 2021 tax year is used for the purpose of determining additional state aid under Subsection (a); and
- (2) the 2022 tax year is used for the purpose of determining additional state aid under Subsection (a-1). This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Sec. 48.2551. Maximum Compressed Tax Rate

(a) In this section:

- (1) "DPV" is the taxable value of property in the school district, as determined by the agency by rule, using locally determined property values adjusted in accordance with Section 403.302(d), Government Code;
- (2) "E" is the expiration of the exclusion of appraised property value for the preceding tax year that is recognized as taxable property value for the current tax year, which is the sum of the following:
 - (A) property value that is no longer subject to a limitation on appraised value under <u>former Subchapter B or C</u>, Chapter 313, Tax Code, or a <u>limitation on taxable value under Subchapter T</u>, <u>Chapter 403</u>, <u>Government Code</u>; and
 - (B) property value under Section 311.013(n), Tax Code, that is no longer excluded from the calculation of "DPV" from the preceding year because of refinancing or renewal after September 1, 2019;
- (3) "MCR" is the district's maximum compressed rate, which is the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment to which the district is entitled under this chapter;
 - (4) "PYDPV" is the district's value of "DPV" for the preceding tax year; and
 - (5) "PYMCR" is the district's value of "MCR" for the preceding tax year.

HB 5 by Hunter

Effective January 1, 2024





Sec. 48.2555. Maximum Compressed Tax Rate for 2023-2024 School Year

(a) Notwithstanding any other provision of this title or Chapter 26, Tax Code, for the 2023-2024 school year, the commissioner shall calculate the value of a school district's maximum compressed tax rate by determining the district's maximum compressed rate under Section 48.2551 or 48.2552(b), if applicable, and reducing the tax rate determined under the applicable section by \$0.107.

(b) If a school district's maximum compressed tax rate as calculated under Subsection (a) would be less than 90 percent of another school district's maximum compressed tax rate under Subsection (a), the district's maximum compressed tax rate is the value at which the district's maximum compressed tax rate would be equal to 90 percent of

the other district's maximum compressed tax rate.

- (c) Notwithstanding any other provision of this title or Chapter 26, Tax Code, for purposes of determining funding for school districts for the 2023-2024 school year, a reference in any of the following provisions of law to a school district's maximum compressed tax rate or maximum compressed rate as determined under Section 48.2551 means the maximum compressed tax rate determined for the district under this section:
 - (1) Section 13.054(f);
 - (2) Section 45.003(d);
 - (3) Section 45.0032(a);
 - (4) Section 48.051(a);
 - (5) Sections 48.2553(a) and (e);
 - (6) Section 48.2556; and
 - (7) Section 26.08(n), Tax Code.
- (d) For purposes of Section 30.003(f-1), a reference in that section to Section 48.2551 includes this section.
- (e) Notwithstanding any other provision of this title, for purposes of determining a school district's maximum compressed tax rate under Section 48.2551 for the 2024-2025 school year, the value of the district's "PYMCR" is the maximum compressed tax rate determined for the district under this section for the preceding school year.

(f) This section expires September 1, 2025.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Sec. 48.2556. Posting on Agency Website of Information Related to Reduction of Limitation of Tax on Homesteads of Elderly or Disabled

(a) The agency shall post the following information on the agency's Internet website for purposes of allowing the chief appraiser of each appraisal district and the assessor for each school district to make the calculations required by Sections 11.26(a-5), (a-6), (a-7), (a-8), (a-9), [and] (a-10), (a-11), and (a-12), Tax Code:

(1) each school district's maximum compressed rate, as determined under Section 48.2551, for each tax year beginning with the 2019 tax year; and

(2) each school district's tier one maintenance and operations tax rate, as provided by Section 45.0032(a), for the 2018 tax year.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt Effective on Passage of HJR 2

Effective January 1, 2025, Section 48.2556(a), Education Code, is amended to read as follows:

Sec. 48.2556. Posting on Agency Website of Information Related to Reduction of Limitation of Tax on Homesteads of Elderly or Disabled

(a) For purposes of allowing the chief appraiser of each appraisal district and the assessor for each school district to make the calculations required by Section 11.26(a-10), Tax Code, the [The] agency shall post [the following information] on the agency's Internet website [for purposes of allowing the chief appraiser of each appraisal district and the assessor for each school district to make the calculations required by Sections 11.26(a 5), (a 6), (a 7), (a 8), (a 9), and (a 10), Tax Code:

[(1)] each school district's maximum compressed rate, as determined under Section 48.2551, for the current [each] tax year and the preceding [beginning with the 2019] tax year[; and

(2) each school district's tier one maintenance and operations tax rate, as provided by Section 45.0032(a), for the 2018 tax year].





This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Sec. 48.256. Local Share of Program Cost (Tier One)

(d) This subsection applies to a school district in which the board of trustees entered into a written agreement with a property owner [under Section 313.027, Tax Code,] for the implementation of a limitation on taxable [appraised] value under Subchapter T, Chapter 403, Government [B or C, Chapter 313, Tax] Code. For purposes of determining "DPV" under Subsection (a) for a school district to which this subsection applies, the commissioner shall exclude a portion of the market value of property not otherwise fully taxable by the district under Subchapter T, Chapter 403, Government [B or C, Chapter 313, Tax] Code[, before the expiration of the subchapter]. The comptroller shall provide information to the agency necessary for this subsection.

(d-1) Subsection (d) applies to an agreement for the implementation of a limitation on appraised value under former Subchapter B or C, Chapter 313, Tax Code, that was in effect on January 1, 2023, in the same manner as that subsection applies to an agreement described by that subsection. If the agreement for the limitation on appraised value requires a [A] revenue protection payment to the school district, the payment [required as part of an agreement for a limitation on appraised value] shall be based on the district's taxable value of property for the preceding tax year.

(e) Subsection (d-1) [(d)] does not apply to property that was the subject of an application under former Subchapter B or C, Chapter 313, Tax Code, made after May 1, 2009, that the comptroller recommended should be disapproved.

HB 5 by Hunter

Effective January 1, 2024

Sec. 48.283. Additional State Aid for Certain Districts Impacted by Compression

A school district that received an adjustment under Section 48.257(b) for the 2022-2023 school year is entitled to additional state aid for each school year in an amount equal to the amount of that adjustment for the 2022-2023 school year less the difference, if the difference is greater than zero, between:

(1) the amount to which the district is entitled under this chapter for the current school year; and

(2) the amount to which the district would be entitled under this chapter for the current school year if the district's maximum compressed tax rate had not been reduced under Section 48.2555, as added by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage HJR 2

Chapter 49. Options for Local Revenue Levels in Excess of Entitlement

Sec. 49.004. Annual Review of Local Revenues

(a-1) This subsection applies only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters in an election held for that purpose. As soon as practicable after receiving revised property values that reflect adoption of the constitutional amendment, the commissioner shall review the local revenue level of districts in the state and revise as necessary the notifications provided under Subsection (a) for the 2023-2024 school year. This subsection expires September 1, 2024.

(b-1) This subsection applies only to a district that has not previously held an election under this chapter. Notwithstanding Subsection (b), a district that enters into an agreement to exercise an option to reduce the district's local revenue level in excess of entitlement under Section 49.002(3), (4), or (5) for the 2023-2024 school year may request and, as provided by Section 49.0042(a), receive approval from the commissioner to delay the date of the election otherwise required to be ordered before September 1. This subsection expires September 1, 2024.

(c-1) Notwithstanding Subsection (c), a district that receives approval from the commissioner to delay an election as provided by Subsection (b-1) may adopt a tax rate for the 2023 tax year before the commissioner certifies that the district has reduced its local revenue level to the level established by Section 48.257. This subsection expires September 1, 2024.

Section 49.004(a-1), (b-1), and (c-1), Education Code, as added by this Act, take effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution.





If this Act does not receive the vote necessary for those sections to have immediate effect, those sections take effect on the 91st day after the last day of the legislative session.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 49.0042. Transitional Provisions: Increased Homestead Exemption and Limitation on Tax Increases

(a) The commissioner shall approve a district's request under Section 49.004(b-1) to delay the date of an election required under this chapter if the commissioner determines that the district would not have a local revenue level in excess of entitlement if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, were approved by the voters.

(b) The commissioner shall set a date by which each district that receives approval under this section must order the election.

(c) Not later than the 2024-2025 school year, the commissioner shall order detachment and annexation of property under Subchapter G or consolidation under Subchapter H as necessary to reduce the district's local revenue level to the level established by Section 48.257 for a district that receives approval under this section and subsequently:

(1) fails to hold the election; or

(2) does not receive voter approval at the election.

(d) This section expires September 1, 2025.

Section 49.0042, Education Code, as added by this Act, take effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for those sections to have immediate effect, those sections take effect on the 91st day after the last day of the legislative session.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 49.0121. Transitional Election Dates

(a) This section applies only to an election under this chapter that occurs during the 2023-2024 school year.

(b) Section 49.012 does not apply to a district that receives approval of a request under Section 49.0042. The district shall hold the election on a Tuesday or Saturday on or before a date specified by the commissioner. Section 41.001, Election Code, does not apply to the election.

(c) This section expires September 1, 2024.

Section 49.0121, Education Code, as added by this Act, take effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for those sections to have immediate effect, those sections take effect on the 91st day after the last day of the legislative session.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Sec. 49.154. Payment

(a-2) Notwithstanding Subsections (a) and (a-1), a district that receives approval of a request under Section 49.0042 shall pay for credit purchased:

(1) in equal monthly payments as determined by the commissioner beginning March 15, 2024, and ending August 15, 2024; or

(2) in the manner provided by Subsection (a)(2), provided that the district notifies the commissioner of the district's election to pay in that manner not later than March 15, 2024.

(a-3) Subsection (a-2) and this subsection expire September 1, 2024.

Section 49.154 (a-2) and (a-3), Education Code, as added by this Act, take effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for those sections to have immediate effect, those sections take effect on the 91st day after the last day of the legislative session.

SB 2 88(2) by Bettencourt

Effective July 22, 2023





Sec. 49.308. Orders and Notice

(a-1) Notwithstanding Subsection (a), for the 2023-2024 school year, the commissioner shall order any detachments and annexations of property under this subchapter as soon as practicable after the canvass of the votes on the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023. This subsection expires September 1, 2024.

Section 49.308 (a-1), Education Code, as added by this Act, take effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for those sections to have immediate effect, those sections take effect on the 91st day after the last day of the legislative session.

SB 2 88(2) by Bettencourt

Effective July 22, 2023

Government Code

Chapter 403 – Comptroller of Public Accounts

Sec. 403.302. Determination of School District Property Values

- (d) For the purposes of this section, "taxable value" means the market value of all taxable property less:
- (1) the total dollar amount of any residence homestead exemptions lawfully granted under Section 11.13(b) or (c), Tax Code, in the year that is the subject of the study for each school district;
- (2) one-half of the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district;
- (3) the total dollar amount of any exemptions granted before May 31, 1993, within a reinvestment zone under agreements authorized by Chapter 312, Tax Code;
 - (4) subject to Subsection (e), the total dollar amount of any captured appraised value of property that:
 - (A) is within a reinvestment zone created on or before May 31, 1999, or is proposed to be included within the boundaries of a reinvestment zone as the boundaries of the zone and the proposed portion of tax increment paid into the tax increment fund by a school district are described in a written notification provided by the municipality or the board of directors of the zone to the governing bodies of the other taxing units in the manner provided by former Section 311.003(e), Tax Code, before May 31, 1999, and within the boundaries of the zone as those boundaries existed on September 1, 1999, including subsequent improvements to the property regardless of when made;
 - (B) generates taxes paid into a tax increment fund created under Chapter 311, Tax Code, under a reinvestment zone financing plan approved under Section 311.011(d), Tax Code, on or before September 1, 1999; and
 - (C) is eligible for tax increment financing under Chapter 311, Tax Code;
 - (5) the total dollar amount of any captured appraised value of property that:
 - (A) is within a reinvestment zone:
 - (i) created on or before December 31, 2008, by a municipality with a population of less than 18,000; and
 - (ii) the project plan for which includes the alteration, remodeling, repair, or reconstruction of a structure that is included on the National Register of Historic Places and requires that a portion of the tax increment of the zone be used for the improvement or construction of related facilities or for affordable housing;
 - (B) generates school district taxes that are paid into a tax increment fund created under Chapter 311, Tax Code; and
 - (C) is eligible for tax increment financing under Chapter 311, Tax Code;
 - (6) the total dollar amount of any exemptions granted under Section 11.251 or 11.253, Tax Code;
- (7) the difference between the comptroller's estimate of the market value and the productivity value of land that qualifies for appraisal on the basis of its productive capacity, except that the productivity value estimated by the comptroller may not exceed the fair market value of the land;





- (8) the portion of the appraised value of residence homesteads of individuals who receive a tax limitation under Section 11.26, Tax Code, on which school district taxes are not imposed in the year that is the subject of the study, calculated as if the residence homesteads were appraised at the full value required by law;
- (9) a portion of the market value of property not otherwise fully taxable by the district at market value because of action required by statute or the constitution of this state, other than Section 11.311, Tax Code, that, if the tax rate adopted by the district is applied to it, produces an amount equal to the difference between the tax that the district would have imposed on the property if the property were fully taxable at market value and the tax that the district is actually authorized to impose on the property, if this subsection does not otherwise require that portion to be deducted;
- (10) the market value of all tangible personal property, other than manufactured homes, owned by a family or individual and not held or used for the production of income;
- (11) the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.06, Tax Code;
- (12) the portion of the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.065, Tax Code;
- (13) the amount by which the market value of <u>property</u> [a residence homestead] to which Section 23.23 <u>or 23.231</u>, Tax Code, applies exceeds the appraised value of that property as calculated under <u>Section 23.23 or 23.231</u>, Tax Code, as applicable [that section]; and
 - (14) the total dollar amount of any exemptions granted under Section 11.35, Tax Code.
- (i) If the comptroller determines in the study that the market value of property in a school district as determined by the appraisal district that appraises property for the school district, less the total of the amounts and values listed in Subsection (d) as determined by that appraisal district, is valid, the comptroller, in determining the taxable value of property in the school district under Subsection (d), shall for purposes of Subsection (d)(13) subtract from the market value as determined by the appraisal district of <u>properties</u> [residence homesteads] to which Section 23.23 or 23.231, Tax Code, applies the amount by which that amount exceeds the appraised value of those properties as calculated by the appraisal district under Section 23.23 or 23.231, Tax Code, as applicable. If the comptroller determines in the study that the market value of property in a school district as determined by the appraisal district that appraises property for the school district, less the total of the amounts and values listed in Subsection (d) as determined by that appraisal district, is not valid, the comptroller, in determining the taxable value of property in the school district under Subsection (d), shall for purposes of Subsection (d)(13) subtract from the market value as estimated by the comptroller of <u>properties</u> [residence homesteads] to which Section 23.23 or 23.231, Tax Code, applies the amount by which that amount exceeds the appraised value of those properties as calculated by the appraisal district under Section 23.23 or 23.231, Tax Code, as applicable.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective January 1, 2024

Sec. 403.302. Determination of School District Property Values

Effective January 1, 2027, Sections 403.302(d) and (i), Government Code, are amended to read as follows:

- (d) For the purposes of this section, "taxable value" means the market value of all taxable property less:
- (1) the total dollar amount of any residence homestead exemptions lawfully granted under Section 11.13(b) or (c), Tax Code, in the year that is the subject of the study for each school district;
- (2) one-half of the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district;
- (3) the total dollar amount of any exemptions granted before May 31, 1993, within a reinvestment zone under agreements authorized by Chapter 312, Tax Code;
 - (4) subject to Subsection (e), the total dollar amount of any captured appraised value of property that:
 - (A) is within a reinvestment zone created on or before May 31, 1999, or is proposed to be included within the boundaries of a reinvestment zone as the boundaries of the zone and the proposed portion of tax increment paid into the tax increment fund by a school district are described in a written notification provided by the municipality or the board of directors of the zone to the governing bodies of the other taxing units in the manner provided by former Section 311.003(e), Tax Code, before May 31, 1999, and within the





boundaries of the zone as those boundaries existed on September 1, 1999, including subsequent improvements to the property regardless of when made;

- (B) generates taxes paid into a tax increment fund created under Chapter 311, Tax Code, under a reinvestment zone financing plan approved under Section 311.011(d), Tax Code, on or before September 1, 1999; and
 - (C) is eligible for tax increment financing under Chapter 311, Tax Code;
- (5) the total dollar amount of any captured appraised value of property that:
 - (A) is within a reinvestment zone:
 - (i) created on or before December 31, 2008, by a municipality with a population of less than 18,000; and
 - (ii) the project plan for which includes the alteration, remodeling, repair, or reconstruction of a structure that is included on the National Register of Historic Places and requires that a portion of the tax increment of the zone be used for the improvement or construction of related facilities or for affordable housing;
- (B) generates school district taxes that are paid into a tax increment fund created under Chapter 311, Tax Code; and
 - (C) is eligible for tax increment financing under Chapter 311, Tax Code;
- (6) the total dollar amount of any exemptions granted under Section 11.251 or 11.253, Tax Code;
- (7) the difference between the comptroller's estimate of the market value and the productivity value of land that qualifies for appraisal on the basis of its productive capacity, except that the productivity value estimated by the comptroller may not exceed the fair market value of the land;
- (8) the portion of the appraised value of residence homesteads of individuals who receive a tax limitation under Section 11.26, Tax Code, on which school district taxes are not imposed in the year that is the subject of the study, calculated as if the residence homesteads were appraised at the full value required by law;
- (9) a portion of the market value of property not otherwise fully taxable by the district at market value because of action required by statute or the constitution of this state, other than Section 11.311, Tax Code, that, if the tax rate adopted by the district is applied to it, produces an amount equal to the difference between the tax that the district would have imposed on the property if the property were fully taxable at market value and the tax that the district is actually authorized to impose on the property, if this subsection does not otherwise require that portion to be deducted:
- (10) the market value of all tangible personal property, other than manufactured homes, owned by a family or individual and not held or used for the production of income;
- (11) the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.06, Tax Code;
- (12) the portion of the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.065, Tax Code;
- (13) the amount by which the market value of a residence homestead to which Section 23.23, Tax Code, applies exceeds the appraised value of that property as calculated under that section; and
 - (14) the total dollar amount of any exemptions granted under Section 11.35, Tax Code.
- (i) If the comptroller determines in the study that the market value of property in a school district as determined by the appraisal district that appraises property for the school district, less the total of the amounts and values listed in Subsection (d) as determined by that appraisal district, is valid, the comptroller, in determining the taxable value of property in the school district under Subsection (d), shall for purposes of Subsection (d)(13) subtract from the market value as determined by the appraisal district of residence homesteads to which Section 23.23, Tax Code, applies the amount by which that amount exceeds the appraised value of those properties as calculated by the appraisal district under Section 23.23, Tax Code. If the comptroller determines in the study that the market value of property in a school district as determined by the appraisal district that appraises property for the school district, less the total of the amounts and values listed in Subsection (d) as determined by that appraisal district, is not valid, the comptroller, in determining the taxable value of property in the school district under Subsection (d), shall for purposes of Subsection (d)(13) subtract from the market value as estimated by the comptroller of residence homesteads to which Section 23.23, Tax Code, applies the amount by which that amount exceeds the appraised value of those properties as calculated by the appraisal district under Section 23.23, Tax Code.

This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.





Sec. 403.302. Determination of School District Property Values

(j-1) In the final certification of the study under Subsection (j), the comptroller shall separately identify the final taxable value for each school district as adjusted to account for the reduction of the amount of the limitation on tax increases provided by Section 11.26(a-10) [Sections 11.26(a-4), (a-5), (a-6), (a-7), (a-8), (a-9), and (a-10)], Tax Code[, as applicable].

(j-2) In the final certification of the study under Subsection (j), the comptroller shall separately identify the final taxable value for each school district as adjusted to account for the reduction of the amount of the limitation on tax increases provided by Sections 11.26(a-5), (a-6), (a-7), (a-8), (a-9), (a-10), (a-11), and (a-12), Tax Code. This subsection expires January 1, 2025.

This Act takes effect on the date on which the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, takes effect; and if that amendment is not approved by the voters, this Act has no effect.

SB 2 88(2) by Bettencourt

Effective on Passage of HJR 2

Subchapter T. Texas Jobs, Energy, Technology, and Innovation Act

Sec. 403.601. Purposes

The purposes of this subchapter are to:

- (1) create new, high-paying permanent jobs and construction jobs in this state;
- (2) encourage financially positive economic development in this state;
- (3) provide a temporary competitive economic incentive for attracting certain large-scale economic development projects to this state that, in the absence of this subchapter, would likely locate in another state or nation;
- (4) encourage energy and water infrastructure development, including new and expanded dispatchable electric generation facilities;
 - (5) make this state a national and international leader in new and innovative technologies;
- (6) encourage the establishment of certain advanced manufacturing industry sectors critical to national defense and health care;
 - (7) create new wealth, raise personal income, and foster long-term expansion of state and local tax bases;
 - (8) provide growing and sustainable economic opportunity for the residents of this state; and
 - (9) incentivize the preceding objectives in a balanced, transparent, and accountable manner.

Sec. 403.602. Definitions

In this subchapter:

- (1) "Additional job" means a full-time job in connection with an eligible project that is not a required job for the same project.
 - (2) "Agreement" means an agreement entered into under Section 403.612.
- (3) "Applicant" means a person that applies for, or enters into an agreement providing for, a limitation on the taxable value of eligible property used as part of an eligible project, including the person's assignees or successorsin-interest.
 - (4) "Appraised value," "tax year," and "taxing unit" have the meanings assigned by Section 1.04, Tax Code.
- (5) "Construction completion date" means the date on which an eligible project is first capable of being used for the purposes for which it is constructed.
- (6) "Construction job" means an otherwise full-time job that is temporary in nature and is performed before the start of the incentive period applicable to an eligible project to perform construction, maintenance, remodeling, or repair work for an applicant in connection with the project.
- (7) "Construction period" means the period prescribed by an agreement as the construction period of the eligible project that is the subject of the agreement.
 - (8) "Eligible project":

(A) means a project:

- (i) to construct or expand a new or existing facility that is:
 - (a) a manufacturing facility;
- (b) a facility related to the provision of utility services, including an electric generation facility that is considered to be dispatchable because the facility's output can be controlled primarily by forces under human control;





(c) a facility related to the development of natural resources; or

(d) a facility engaged in the research, development, or manufacture of high-tech equipment or technology; or

(ii) to construct or expand critical infrastructure; and

(B) does not include a project to construct or expand a new or existing:

(i) nondispatchable electric generation facility; or

(ii) electric energy storage facility.

(9) "Eligible property" means property that is used as part of an eligible project that is wholly owned by an applicant or leased by an applicant under a capitalized lease and consists of:

(A) a new building or expansion of an existing building, including a permanent, nonremovable component of a building, that is:

(i) constructed after the date the agreement pertaining to the project is entered into; and

(ii) located in an area designated as a reinvestment zone under Chapter 311 or 312, Tax Code, or as an enterprise zone under Chapter 2303 of this code, at the time the agreement pertaining to the project is entered into; or

(B) tangible personal property, other than inventory, first located in the zone described by Paragraph (A)(ii) after the date the agreement pertaining to the project is entered into.

(10) "Full-time job" means a permanent full-time job that requires a total of at least 1,600 hours of work a year in connection with an eligible project. The term does not include a construction job.

(11) "Incentive period" for an eligible project means the period prescribed by the agreement pertaining to the project during which the eligible property used as part of the project is subject to a limitation on taxable value.

(12) "Independent contractor" has the meaning assigned by Section 406.121, Labor Code.

(13) "Investment" means the costs incurred by an applicant to acquire or construct eligible property composing an eligible project, other than the cost of land or inventory.

(14) "Oversight committee" means the Jobs, Energy, Technology, and Innovation Act Oversight Committee established under Section 403.618.

(15) "Qualified opportunity zone" means an area designated as such by the secretary of the United States Treasury.

(16) "Required job" means a job that an applicant commits to create or demonstrate in connection with an eligible project as prescribed by Section 403.604.

(17) "Total jobs" means the sum of required jobs and additional jobs in connection with an eligible project.

Sec. 403.603. Expiration

This subchapter expires December 31, 2033.

Sec. 403.604. Required Jobs and Investment

(a) A jobs requirement prescribed by this section does not apply to an eligible project that is an electric generation facility described by Section 403.602(8)(A)(i)(b).

(b) To be eligible to enter into an agreement, an applicant for a limitation on taxable value of eligible property to be used for a proposed eligible project must agree to:

(1) if the project is to be located in a county with a population of at least 750,000:

(A) create at least 75 required jobs by the end of the first tax year of the incentive period prescribed by the agreement and demonstrate an average of at least that number of jobs during each following tax year until the date the agreement expires; and

(B) make an investment in the project in an amount of at least \$200 million by the end of the first tax year of the incentive period prescribed by the agreement;

(2) if the project is to be located in a county with a population of at least 250,000 but less than 750,000:

(A) create at least 50 required jobs by the end of the first tax year of the incentive period prescribed by the agreement and demonstrate an average of at least that number of jobs during each following tax year until the date the agreement expires; and

(B) make an investment in the project in an amount of at least \$100 million by the end of the first tax year of the incentive period prescribed by the agreement;

(3) if the project is to be located in a county with a population of at least 100,000 but less than 250,000:





(A) create at least 35 required jobs by the end of the first tax year of the incentive period prescribed by the agreement and demonstrate an average of at least that number of jobs during each following tax year until the date the agreement expires; and

(B) make an investment in the project in an amount of at least \$50 million by the end of the first tax year of the incentive period prescribed by the agreement; or

(4) if the project is to be located in a county with a population of less than 100,000:

- (A) create at least 10 required jobs by the end of the first tax year of the incentive period prescribed by the agreement and demonstrate an average of at least that number of jobs during each following tax year until the date the agreement expires; and
- (B) make an investment in the project in an amount of at least \$20 million by the end of the first tax year of the incentive period prescribed by the agreement.
- (c) For purposes of Subsection (b), each required job created in connection with an eligible project:

(1) must be a new full-time job in this state:

- (A) maintained in the usual course and scope of the applicant's business, which may be performed by an individual who is a trainee under the Texans Work program established under Chapter 308, Labor Code; or
- (B) performed by an independent contractor and the independent contractor's employees at the site of the project; and

(2) may not be transferred by the applicant from an existing facility or location in this state or otherwise created to replace an existing job, unless the applicant fills the vacancy caused by the transfer.

- (d) For purposes of Subsection (b), an applicant may demonstrate that the applicant has met the applicable minimum investment requirement by any reasonable means. The applicant is considered to have met the applicable minimum investment requirement if the most recent appraisal roll for the county used to determine the minimum investment requirement under this section indicates that the appraised value of the eligible property composing the project as of January 1 of the second tax year of the incentive period prescribed by the agreement is equal to or greater than the minimum investment requirement applicable to the project.
- (e) If an eligible project is located in more than one county, the jobs and investment requirement applicable to the project is determined using the jobs and investment requirement applicable to the county with the smallest population in which any part of the project is located.
- (f) The comptroller may adopt rules necessary to interpret and administer this section, including rules regarding:

(1) the manner for determining:

- (A) which jobs and investment requirements prescribed by Subsection (b) apply to an eligible project; and
- (B) the circumstances under which a trainee under the Texans Work program established under Chapter 308, Labor Code, may be considered a full-time employee for purposes of this section; and
- (2) the method by which an applicant must demonstrate an average of at least the number of required jobs for purposes of satisfying the jobs requirement prescribed by Subsection (b).

Sec. 403.605. Taxable Value of Eligible Property

- (a) The taxable value for school district maintenance and operations ad valorem tax purposes of eligible property subject to an agreement for each tax year of the incentive period prescribed by the agreement is equal to:
 - (1) 50 percent of the market value of the property for that tax year; or
- (2) if the property is located in a qualified opportunity zone, 25 percent of the market value of the property for that tax year.
- (b) The taxable value of eligible property for school district maintenance and operations ad valorem tax purposes is zero for each tax year beginning with the tax year following the year in which the agreement pertaining to the property is entered into and ending December 31 of the tax year that includes the construction completion date for the applicable eligible project.
- (c) The chief appraiser for the appraisal district in which eligible property is located shall determine the market value and appraised value of the property and include the market value, appraised value, and taxable value of the property as determined under this section in the appraisal records for the appraisal district.
- (d) The chief appraiser for the appraisal district in which eligible property subject to an agreement is located may not use an estimated value included in the application to which the agreement pertains to determine the market value of the property.





Sec. 403.606. Certain Persons Ineligible

A person is not eligible to submit an application to the comptroller or enter into an agreement under this subchapter if the person is a company that is listed as ineligible to receive a state contract or investment under Chapter 808, 809, 2270, 2271, or 2274, as added by Chapters 529 (S.B. 13), 530 (S.B. 19), and 975 (S.B. 2116), Acts of the 87th Legislature, Regular Session, 2021.

Sec. 403.607. Application

- (a) A person who proposes to construct an eligible project in a school district for which the person seeks a limitation on the taxable value for maintenance and operations ad valorem tax purposes of the district of the eligible property used as part of the proposed project must submit an application to the comptroller.
- (b) A person submitting an application under Subsection (a) must use the form prescribed by the comptroller. The form must contain the following information:
- (1) the applicant's name, address, and Texas taxpayer identification number and the contact information for the applicant's authorized representative;
- (2) the applicant's form of business and, if applicable, the name, address, and Texas taxpayer identification number of the applicant's parent entity;
- (3) the applicable school district's name and address and the contact information for the district's authorized representative;
- (4) the legal description of the property on which the project is proposed to be located and, if applicable, the address of the proposed project;
 - (5) each county in which the project is proposed to be located and the population of each of those counties;
 - (6) the applicable number of required jobs prescribed by Section 403.604 for the proposed project;
 - (7) a list of each taxing unit in which the project is proposed to be located;
 - (8) a brief description of the proposed project;
- (9) any grant or loan of public money or other tax incentive, if applicable, that the applicant is receiving or expects to receive for the project;
 - (10) a brief description of the eligible property to be used as part of the proposed project;
- (11) a projected timeline for construction and completion of the proposed project, including the projected dates on which construction will begin, construction will be completed, and commercial operations will start;
 - (12) the proposed incentive period;
- (13) the name and location of the existing or proposed reinvestment zone or enterprise zone in which the proposed project will be located;
 - (14) whether the project is proposed to be located in a qualified opportunity zone;
- (15) a statement indicating whether the applicant considered locating the proposed project in a qualified opportunity zone;
 - (16) a brief summary of the projected economic benefits of the proposed project; and
- (17) the applicant's signature and certification of the accuracy of the information included in the application.
 (c) The form prescribed by Subsection (b) must allow the applicant to segregate confidential information described by Section 403.621(a) from other information in the application.
- (d) An applicant must include with an application the following:
- (1) an application fee payable to the comptroller in an amount determined by the comptroller not to exceed an amount sufficient to cover the costs associated with the comptroller's evaluation of the application;
- (2) an application fee payable to the school district in an amount determined by the comptroller not to exceed \$30,000 to cover the costs associated with the district's evaluation of the application, including the cost of processing the application, retaining professional services, and, if applicable, creating a reinvestment zone or enterprise zone;
 - (3) a map showing the site of the proposed project;
- (4) the economic benefit statement prepared under Section 403.608 in connection with the proposed project; and
- (5) a sworn affidavit stating that the applicant is not ineligible under Section 403.606 to submit the application.
- (e) The comptroller may request that an applicant provide any additional information the comptroller reasonably determines is necessary to complete the comptroller's evaluation of the application. The comptroller may require an applicant to submit the additional information by a certain date and may extend that deadline on a showing of good cause. The comptroller is not required to take any further action on an application until it is complete.





(f) The comptroller shall notify an applicant and the applicable school district when the applicant's application is administratively complete.

Sec. 403.608. Economic Benefit Statement

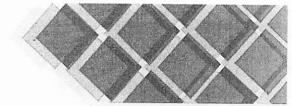
(a) An applicant shall submit an economic benefit statement with the applicant's application.

- (b) An economic benefit statement must include the following information for each year of the period that begins on the date the applicant projects construction of the proposed project that is the subject of the application will begin and ends on the 25th anniversary of the date the incentive period ends:
 - (1) an estimate of the number of total jobs that will be created by the project;
 - (2) an estimate of the total amount of capital investment that will be created by the project;
 - (3) an estimate of the increase in appraised value of property that will be attributable to the project;
- (4) an estimate of the amount of ad valorem taxes that will be imposed by each taxing unit, including the applicable school district, on the property used as part of the project;
 - (5) an estimate of the amount of state taxes that will be paid in connection with the project; and
- (6) an estimate of the associated economic benefits that may reasonably be attributed to the project, including:
 - (A) the impact on the gross revenues and employment levels of local businesses that provide goods or services in connection with the project or to the applicant's employees;
 - (B) the amount of state and local taxes that will be generated as a result of the indirect economic impact of the project, including all ad valorem taxes not otherwise estimated in Subdivision (4) that will be imposed on property placed into service as a result of the project;
 - (C) the development of complementary businesses or industries that locate in this state as a direct consequence of the project;
 - (D) the total impact of the project on the gross domestic product of this state;
 - (E) the total impact of the project on personal income in this state; and
 - (F) the total impact of the project on state and local taxes.
- (c) An applicant may use standard economic estimation techniques, including economic multipliers, to create an economic benefit statement. An applicant must base each estimate required by Subsection (b) on reasonable projections of the economic and labor conditions of this state for the period for which the estimate is made.
- (d) The comptroller shall establish criteria for the methodology to be used by an applicant to create an economic benefit statement.
- (e) The comptroller may require an applicant to supplement or modify an economic benefit statement to ensure the accuracy of the estimates required to be included in the statement under Subsection (b).

Sec. 403.609. Comptroller Action on Application

- (a) The comptroller shall determine whether to recommend or not recommend for approval an application submitted to the comptroller under Section 403.607. The comptroller shall recommend an application for approval if the comptroller makes the findings prescribed by Subsection (b). The comptroller may not recommend an application for approval if the comptroller is unable to make the findings prescribed by that subsection.
- (b) The comptroller may not recommend an application for approval unless the comptroller finds that:
 - (1) the proposed project that is the subject of the application is an eligible project;
- (2) the proposed project is reasonably likely to generate, before the 20th anniversary of the first day of the construction period, state or local tax revenue, including ad valorem tax revenue attributable to the effect of the project on the economy of this state, in an amount sufficient to offset the school district maintenance and operations ad valorem tax revenue lost as a result of the agreement;
- (3) the agreement is a compelling factor in a competitive site selection determination and that, in the absence of the agreement, the applicant would not make the proposed investment in this state; and
- (4) if the application indicates that the eligible project is proposed to be located in a qualified opportunity zone, the project is located in the zone.
- (c) In making the finding required by Subsection (b)(3), the comptroller shall consider factors related to the selection of the proposed site for the project, including the workforce, the regulatory environment, infrastructure, transportation, market conditions, investment alternatives, and any specific incentive information provided by the applicant related to other potential sites.





(d) Not later than the 60th day after the date the comptroller determines that an application is complete, the comptroller shall take the action required by Subsection (a) regarding the application and provide written notice of the action to the governor, the school district in which the project is proposed to be located, and the applicant.

(e) The comptroller shall send to the governor and the applicable school district with the notice required by Subsection (d) regarding an application recommended by the comptroller under Subsection (a) a copy of the application and each document and item of information the comptroller relied on to recommend the application.

Sec. 403.610. Governor Action on Application

(a) The governor shall, not later than the 30th day after the date the governor receives an application sent to the governor by the comptroller under Section 403.609, consider the application and by official action determine whether the governor is agreeable to entering into the agreement that is the subject of the application.

(b) The governor shall provide written notice of the governor's determination under Subsection (a) to the comptroller, the applicable school district, the oversight committee, and the applicant not later than the seventh day after the date the governor makes the determination under that subsection.

Sec. 403.611. School District Action on Application

- (a) The governing body of a school district shall, not later than the 30th day after the date the district receives an application sent to the district by the comptroller under Section 403.609, consider the application and by official action determine whether the district is agreeable to entering into the agreement that is the subject of the application.
- (b) The governing body of the school district shall hold a public hearing on the application during the period described by Subsection (a).
- (c) The governing body of the school district must provide notice of the public hearing in the manner required by Chapter 551, except that the district must provide the notice not later than the 15th day before the date of the hearing. The notice must contain:

(1) the name of the applicant;

(2) the name and location of the existing or proposed reinvestment zone or enterprise zone in which the eligible project that is the subject of the application is proposed to be located;

(3) a general description of the proposed eligible project; and

(4) the projected investment the applicant will make in the project.

(d) The governing body of the school district shall provide written notice of the district's determination under Subsection (a) to the comptroller, the governor, and the applicant.

Sec. 403.612. Agreement

- (a) The governor, the governing body of a school district, and an applicant may enter into an agreement to limit the taxable value for maintenance and operations ad valorem tax purposes of the district of the eligible property used as part of an eligible project that is the subject of an application for which both the governor and the governing body of the district have made a favorable determination under Sections 403.610(a) and 403.611(a), respectively.
- (b) An agreement entered into under this section between the governor, a school district, and an applicant pertaining to an eligible project shall:
 - (1) specify the project to which the agreement applies;
 - (2) specify the term of the agreement, which must:
 - (A) begin on the date the agreement is entered into; and
 - (B) end on December 31 of the third tax year following the end of the incentive period;

(3) specify the construction and incentive periods for the project;

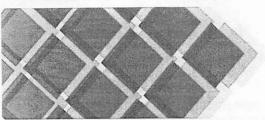
(4) specify the manner for determining the taxable value for school district maintenance and operations ad valorem tax purposes during the incentive period under Section 403.605 for the eligible property subject to the agreement;

(5) specify the applicable jobs and investment requirements prescribed by Section 403.604 and require the

applicant to comply with those requirements;

- (6) require that the average annual wage paid to all persons employed by the applicant in connection with the project used to calculate total jobs exceed 110 percent of the average annual wage for all jobs in the applicable industry sector during the most recent four quarters for which data is available, as computed by the Texas Workforce Commission, with the applicant's average annual wage being equal to the quotient of:
 - (A) the applicant's total wages paid, other than wages paid for construction jobs, as reported under Section 403.616(c)(4); and





(B) the applicant's number of total jobs as reported under Section 403.616(c)(3);

(7) require the applicant to pay a penalty prescribed by Section 403.614 if the applicant fails to comply with an applicable jobs or wage requirement;

(8) require the applicant to offer and contribute to a group health benefit plan for each employee of the

applicant who is employed in a full-time job;

- (9) require the applicant, at the time the applicant executes the agreement, to execute a performance bond in an amount the comptroller determines to be reasonable and necessary to protect the interests of the state and the district and conditioned on the applicant's compliance with the terms of the agreement;
 - (10) authorize the governor or the district to terminate the agreement as provided by Subsection (d); and

(11) incorporate each relevant provision of this subchapter.

(c) An agreement entered into under this section between the governor, a school district, and an applicant pertaining to an eligible project must include a provision that states that the applicant is prohibited from making a payment to the district related to the agreement.

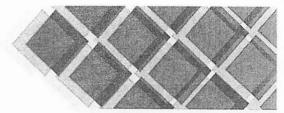
(d) This subsection applies to a term described by Subsection (b)(10). The agreement must provide that:

- (1) the governor or the school district is authorized to terminate the agreement if the applicant fails to comply with an applicable jobs or wage requirement of the agreement;
- (2) the governor or the district may not terminate the agreement until the party provides written notice to the applicant of the proposed termination;
- (3) the governor or the district must provide the applicant a 180-day period to cure and dispute the alleged failure, including through judicial action; and
- (4) in the event the agreement is terminated, the state shall recover from the applicant a penalty in an amount equal to all lost ad valorem tax revenue from the project and interest on that amount calculated as provided by Section 111.060, Tax Code.
- (e) An agreement terminated under Subsection (d) is void, and all remaining obligations and benefits under the agreement and this subchapter terminate on the date the agreement is terminated.
- (f) The parties to an agreement may modify the terms of the agreement that do not materially modify the jobs or investment requirements prescribed by the agreement.
- (g) An agreement must be submitted to the comptroller not later than the seventh day after the date the agreement is entered into. A copy of the economic benefit statement applicable to the project that is the subject of the agreement must be attached to the agreement.
- (h) The comptroller shall deposit a penalty collected under Subsection (d)(4) and any interest on the penalty to the credit of the foundation school fund.

Sec. 403.613. Incentive Period

- (a) An incentive period pertaining to an eligible project is a period of 10 consecutive tax years specified in the agreement pertaining to the project.
- (b) An incentive period may not begin:
 - (1) earlier than January 1 of the first tax year following the construction completion date; or
- (2) later than January 1 of the first tax year following the 10th anniversary of the date the agreement is entered into.
- (c) Subject to Subsection (b), the beginning date of an incentive period specified in an agreement pertaining to an eligible project may be deferred if the applicant projects that the applicant will not satisfy the minimum investment requirement applicable to the project by the end of the first tax year of the incentive period. The incentive period may be deferred until January 1 of the second tax year following the construction completion date. The deferral of an incentive period under this subsection does not affect the date on which the incentive period ends as prescribed by the agreement. An applicant that is a party to an agreement for which the beginning date of the incentive period is deferred as authorized by this subsection must provide notice of the deferral to the comptroller. The notice must include the reason for the deferral.
- (d) Subject to Subsection (b), an applicant may propose to modify the beginning and ending dates of the incentive period as provided by this subsection. The applicant shall provide notice of the proposed modification to the comptroller, the governor, and the school district not later than the 90th day before the first day of the incentive period specified in Section 403.612(b)(3) or as proposed to be modified, whichever is earlier. The applicant shall revise the most recent economic benefit statement as necessary to reflect the proposed change to the incentive period. The applicant must include the revised economic benefit statement with the notice provided to the comptroller, the governor, and the district under this subsection. The comptroller shall make the finding required by Section





403.609(b)(2) regarding the project as proposed to be modified or determine that the finding cannot be made. The comptroller shall notify the governor, the district, and the applicant of the comptroller's finding or determination not later than the 60th day after the date the comptroller receives notice from the applicant of the proposed modification. The incentive period for the project may not be modified if the comptroller determines that the finding required by Section 403.609(b)(2) regarding the project as proposed to be modified cannot be made or if the governor or the district objects to the proposed modification.

Sec. 403.614. Penalty For Failure to Comply with Jobs or Wage Requirement

(a) An applicant is liable to the state for a penalty in the amount computed under this subsection if the applicant fails to maintain at least the number of required jobs prescribed by the agreement to which the applicant is a party during the periods covered by two consecutive reports submitted by the applicant under Section 403.616. The amount of the penalty is equal to two times the product of:

(1) the difference between:

(A) the number of required jobs prescribed by the agreement; and

(B) the number of required jobs actually created as stated in the most recent report submitted by the applicant under Section 403.616; and

(2) the average annual wage prescribed by the agreement during the most recent four quarters for which data is available, as computed by the Texas Workforce Commission.

(b) An applicant is liable to the state for a penalty in the amount computed under this subsection if the applicant fails to meet the average annual wage requirement prescribed by the agreement to which the applicant is a party, if any, during the periods covered by two consecutive reports submitted by the applicant under Section 403.616. The amount of the penalty is equal to two times the difference between:

(1) the product of:

(A) the actual average annual wage paid to all persons employed by the applicant in connection with the project that is the subject of the agreement as computed under Section 403.612(b)(6); and

(B) the number of required jobs prescribed by the agreement; and

(2) the product of:

(A) the average annual wage prescribed by the agreement; and

(B) the number of required jobs prescribed by the agreement.

(c) Notwithstanding Subsections (a) and (b), the amount of a penalty imposed on an applicant under this section may not exceed the amount of the ad valorem tax benefit received by the applicant under the agreement that is the subject of the penalty.

(d) An applicant on request of the comptroller shall provide to the comptroller a schedule of required jobs created as of the date of the request under an agreement to which the applicant is a party.

(e) A determination by the comptroller that an applicant has failed to meet the jobs or wage requirement prescribed by an agreement to which the applicant is a party is a deficiency determination under Section 111.008, Tax Code. A penalty imposed under this section is an amount the comptroller is required to collect, receive, administer, or enforce and is subject to the payment and redetermination requirements of Sections 111.0081 and 111.009, Tax Code. A redetermination under Section 111.009, Tax Code, of a determination under this section is a contested case as defined by Section 2001.003 of this code.

(f) The comptroller shall deposit a penalty collected under this section and any interest on the penalty to the credit of the foundation school fund.

Sec. 403.615. Audit of Agreements by State Auditor

(a) Each year the state auditor shall select and review at least 10 percent of the agreements in effect in that year to determine whether:

(1) each agreement accomplishes the purposes of this subchapter as expressed in Section 403.601; and

(2) the terms of each agreement were executed in compliance with the terms of this subchapter.

(b) In determining which agreements to review under Subsection (a), the state auditor may consider any risk of noncompliance identified in the biennial compliance report regarding an agreement submitted to the comptroller under Section 403.616.

(c) As part of the review, the state auditor shall make recommendations relating to increasing the efficiency and effectiveness of the administration of this subchapter. The state auditor shall submit the recommendations to the governor, comptroller, lieutenant governor, speaker of the house of representatives, and oversight committee not later than December 15 of each year.





Sec. 403.616. Biennial Compliance Report by Applicant

- (a) An applicant that is a party to an agreement shall submit a report to the comptroller as required by this section using the form adopted by the comptroller.
- (b) An applicant must submit a report required by this section to the comptroller not later than June 1 of each evennumbered year during the term of the agreement that is the subject of the report.
- (c) A report required by this section must include the following documents and information applicable to the agreement that is the subject of the report:
- (1) a certification by the applicant that is a party to the agreement that the applicant has met the jobs and investment requirements prescribed by the agreement, which must include:
 - (A) a sworn affidavit stating:
 - (i) the number of required jobs prescribed by the agreement; and
 - (ii) the number of required jobs actually created under the agreement as of December 31 of the preceding two years; and
 - (B) if applicable, payroll records maintained for purposes of 40 T.A.C. Chapter 815;
- (2) the number assigned to the application by the comptroller for the agreement, name of the applicant, name of the school district, and name of and contact information for the applicant's representative;
 - (3) the number of total jobs created by the project in each of the preceding two years;
- (4) the total wages paid for total jobs, not including wages paid for construction jobs, in each of the preceding two years;
 - (5) the number of construction jobs created by the project;
- (6) the total amount of the applicant's investment, including any additional amount invested by the applicant after the incentive period begins;
 - (7) the appraised value of all property composing the project for each previous tax year of the agreement;
 - (8) the taxable value of all property composing the project for each previous tax year of the agreement;
- (9) the amount of school district maintenance and operations ad valorem taxes imposed on the property composing the project and paid by the applicant for each previous tax year of the agreement;
- (10) the amount of school district interest and sinking fund ad valorem taxes imposed on the property composing the project and paid by the applicant for each previous tax year of the agreement;
- (11) the amount of school district ad valorem taxes that would have been imposed on the property composing the project and paid by the applicant in the absence of the agreement for each previous tax year of the agreement; and
- (12) the amount of ad valorem taxes imposed on the property composing the project by each taxing unit other than the school district and paid by the applicant for each previous tax year of the agreement, stated by taxing unit.
- (d) This subsection applies only to a report required to be submitted under this section by an applicant for the period that includes the first year of the incentive period as prescribed by the agreement that is the subject of the report or as deferred. In addition to the documents and information described by Subsection (c), the applicant must include with the certification required by Subsection (c)(1):
 - (1) a list of the property tax account numbers assigned to the property composing the project;
 - (2) the current total appraised value of the property composing the project; and
- (3) if applicable, a statement that the incentive period was deferred because the applicant did not meet the minimum investment requirement prescribed by the agreement before the date specified in the agreement.

Sec. 403.617. Biennial Report to Legislature

- (a) The comptroller shall submit to the lieutenant governor, the speaker of the house of representatives, and each other member of the legislature a report on the agreements entered into under this subchapter. The comptroller must submit the report not later than December 1 of each even-numbered year.
- (b) The report must include:
- (1) an assessment of the following with regard to the agreements entered into under this subchapter, considered in the aggregate:
 - (A) the total number of jobs created in this state;
 - (B) the total effect on personal income in this state;
 - (C) the total amount of investment in this state;
 - (D) the total taxable value of property on the tax rolls in this state resulting from the agreements, including property subject to an agreement that has expired;
 - (E) the total value of property subject to agreements that have not expired; and





- (F) the total fiscal effect resulting from the agreements on this state and on local governments in this state; and
- (2) an assessment of each agreement entered into under this subchapter that states for each agreement:
 - (A) the number of required jobs prescribed by the agreement;
 - (B) the number of jobs actually created under the agreement, including:
 - (i) each job described by Section 403.604(c)(1)(A);
 - (ii) each job described by Section 403.604(c)(1)(B); and
 - (iii) any additional jobs created or maintained in connection with the project that is the subject of the agreement, if reported by the applicant;
 - (C) the number of total jobs created under the agreement, if the term of the agreement has expired;
 - (D) the amount of the investment specified by the agreement;
- (E) the amount of the actual investment made for the applicable project before the expiration of the agreement;
- (F) the difference between the amount of ad valorem taxes that would have been imposed on the property composing the applicable project in the absence of the agreement and the amount of ad valorem taxes actually imposed on that property during the term of the agreement; and
- (G) the total amount of state and local tax revenue attributable to the applicable project during the term of the agreement.
- (c) The comptroller may not include in the report information that is confidential under law.
- (d) The comptroller may use standard economic estimation techniques, including economic multipliers, to prepare the portion of the report described by Subsection (b)(1).
- (e) The comptroller may require an applicant to submit information required to complete the report on a form prescribed by the comptroller.

Sec. 403.618. Jobs, Energy, Technology, and Innovation Act Oversight Committee; Report

- (a) The Jobs, Energy, Technology, and Innovation Act Oversight Committee is composed of the following seven members:
 - (1) three members of the house of representatives appointed by the speaker of the house of representatives;
 - (2) three members of the senate appointed by the lieutenant governor; and
 - (3) one member who serves as the chair of the committee and who:
 - (A) is a member of the house of representatives appointed by the speaker of the house of representatives who serves only in odd-numbered years; and
 - (B) is a member of the senate appointed by the lieutenant governor who serves only in evennumbered years.
- (b) At least one member appointed by the speaker of the house of representatives and at least one member appointed by the lieutenant governor under Subsection (a) must represent a district that includes a county with a population of 100,000 or less.
- (c) If a vacancy occurs in the membership of the oversight committee, the appropriate appointing authority shall appoint a person to fill the vacancy.
- (d) A member of the oversight committee serves at the pleasure of the appropriate appointing authority.
- (e) The oversight committee may recommend in a written report to the legislature those types of projects that the committee determines by majority vote should be statutorily added to or removed from the definition of "eligible project" provided by Section 403.602.

The lieutenant governor and the speaker of the house of representatives shall appoint the initial members of the Jobs, Energy, Technology, and Innovation Act Oversight Committee under Sections 403.618(a)(1),(2), and (3)(B), Government Code, as added by this Act, as soon as practicable after the effective date of this Act.

Sec. 403.619. Conflict of Interest

A person may not, directly or indirectly, represent, advise, or provide a service to both an applicant and a school district in connection with the same application submitted or agreement entered into under this subchapter.

Sec. 403.620. Certain Benefits Related to Agreements Prohibited; Attorney General Enforcement

(a) An employee or representative of a school district, a member of the governing body of the district, or any other person may not intentionally or knowingly solicit, accept, agree to accept, or require any payment of money or transfer of property or other thing of value, directly or indirectly, to the district, an employee or representative of the district,





a member of the governing body of the district, or any other person in recognition of, anticipation of, or consideration for approval of an agreement unless authorized by this subchapter.

(b) An applicant, an employee or representative of the applicant, or any other person may not intentionally or knowingly offer, confer, agree to confer, or make a payment of money or transfer of property or other thing of value, directly or indirectly, to the governor or the school district, an employee or representative of the governor or the district, a member of the governing body of the district, or any other person in recognition of, anticipation of, or consideration for approval of an agreement unless authorized by this subchapter.

(c) If the attorney general receives a written complaint from a party to an agreement of a violation of this section, the attorney general may bring an action to enforce this section to restrain or enjoin a person from continuing or repeating the violation. Venue for an action brought under this subsection is in a district court in Travis County.

Sec. 403.621. Confidentiality of Certain Business Information

(a) Information provided to the comptroller, the governor, or a school district by an applicant under this subchapter that is a trade secret, as defined by Section 134A.002, Civil Practice and Remedies Code, is confidential and not subject to disclosure under Chapter 552.

(b) Payroll records reported under Section 403.616(c)(1)(A) or (B) by an applicant to the comptroller are confidential and not subject to disclosure under Chapter 552.

Sec. 403.622. Internet Posting of Information

- (a) Subject to Section 403.621, the comptroller shall post on the comptroller's Internet website the following information received by the comptroller:
 - (1) each application submitted under this subchapter;
- (2) each map and economic benefit statement required to be submitted with an application under this subchapter;
 - (3) each amendment to an application made under this subchapter;
 - (4) each agreement entered into under this subchapter; and
 - (5) each biennial compliance report submitted as required under this subchapter.
- (b) Except as provided by Subsection (c), the comptroller shall post the information described by Subsection (a) as soon as practicable after the date the comptroller receives the information.
- (c) The comptroller shall post the information described by Subsections (a)(1), (2), and (3) not later than the 10th business day after the date the comptroller receives the information.
- (d) The comptroller shall continue to post the information required by this section until the date the agreement to which the information relates expires.
- (e) The comptroller shall notify the governor and the applicable school district of the comptroller's posting of the information described by Subsection (a)(5) on the comptroller's Internet website.

Sec. 403.623. Rules and Forms

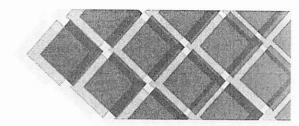
- (a) The comptroller shall adopt rules necessary to implement and administer this subchapter, including rules for:
- (1) determining whether an applicant meets the jobs and investment requirements prescribed by Section 403.604; and
- (2) authorizing an applicant or school district to submit any form or information required by this subchapter electronically.
- (b) The comptroller shall adopt forms necessary to implement and administer this subchapter, including the forms to be used by an applicant under Sections 403.607 and 403.616.
- (c) The comptroller shall provide without charge one copy of the rules and forms adopted under this section to any person that states that the person intends to submit an application to the comptroller under this subchapter to limit the taxable value of eligible property used as part of an eligible project.

The comptroller of public accounts shall adopt rules and develop and make available the forms and materials as required under Section 403.623, Government Code, as added by this Act, as soon as practicable after the effective date of this section (September 1, 2023).

HB 5 by Hunter

Effective January 1, 2024





Chapter 2303. Enterprise Zones

Sec. 2303.507. Tax Increment Financing and Abatement; Limitations on Appraised and Taxable Value Designation of an area as an enterprise zone is also designation of the area as a reinvestment zone for:

(1) tax increment financing under Chapter 311, Tax Code;

(2) tax abatement under Chapter 312, Tax Code; [and]

(3) limitations on appraised value under former Subchapter B or C, Chapter 313, Tax Code; and

(4) limitations on taxable value under Subchapter T, Chapter 403, of this code.

HB 5 by Hunter

Effective January 1, 2024

Local Government Code

Chapter 21. General Provisions Affecting Governing Body of Municipality

Sec. 21.031. Removal by Criminal Conviction

(c) If the removed officer appeals the judgment, other than for an offense to which Section 180.010 applies, the appeal supersedes the order of removal unless the court that renders the judgment finds that it is in the public interest to suspend the removed officer pending the appeal. If the court finds that the public interest requires suspension, the court shall suspend the removed officer as provided by this subchapter.

SB 232 by Hinojosa

Effective September 1, 2023

Chapter 87. Removal of County Officers from Office; Filling of Vacancies

Sec. 87.032. Appeal; Suspension

If the officer appeals the judgment, other than for an offense to which Section 180.010 applies, the appeal supersedes the order of removal unless the court that renders the judgment finds that it is in the public interest to suspend the officer pending the appeal. If the court finds that the public interest requires suspension, the court shall suspend the officer as provided by this chapter.

SB 232 by Hinojosa

Effective September 1, 2023

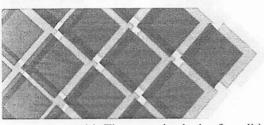
Chapter 180. Miscellaneous Provisions Affecting Officers and Employees of More Than One Type of Local Government

Sec. 180.010. Removal for Certain Criminal Offenses

(a) In this section, "qualifying offense" means a criminal offense involving:

- (1) bribery;
- (2) theft of public money;
- (3) perjury;
- (4) coercion of public servant or voter;
- (5) tampering with governmental record;
- (6) misuse of official information;
- (7) abuse of official capacity; or
- (8) conspiracy or the attempt to commit any of the offenses described by this subsection.
- (b) A person who holds an elected or appointed office of a political subdivision is automatically removed from and vacates the office on the earlier of the date the person:
 - (1) enters a plea of guilty or nolo contendere to a qualifying offense;
 - (2) receives deferred adjudication for a qualifying offense; or
 - (3) is convicted of a qualifying offense.





(c) The governing body of a political subdivision shall at the first regularly scheduled meeting of the governing body for which notice is required under Chapter 551, Government Code, following the date an officer of the political subdivision is removed from office under this section:

(1) order an election on the question of filling the vacancy to be held on the first day that allows sufficient time to comply with other requirements of law, if an election is required to fill the vacancy; or

(2) fill the vacancy in the manner provided by law, if an election is not required.

Section 180.010, Local Government Code, as added by this Act, applies only to an officer of a political subdivision who enters a plea of guilty or nolo contendere to, or receives deferred adjudication for or is convicted of, a qualifying offense, as that term is defined by that section, on or after the effective date of this Act.

SB 232 by Hinojosa

Effective September 1, 2023

Chapter 211. Municipal Zoning Authority

Sec. 211.0166. Exclusion from Certain Conservation Districts

(a) In this section, "conservation district" means a local preservation district authorized by ordinance by a municipality described by Subsection (b) to preserve, maintain, and protect the physical elements of development and the community character and heritage of neighborhoods having distinctive characteristics and patterns of development.

(b) This subsection applies only to a property located in a municipality with a population of two million or more. Notwithstanding any other law, this subsection applies regardless of whether the municipality has established a process for designating places or areas of historical, cultural, or architectural importance and significance through the adoption of zoning regulations or zoning district boundaries. The owner of a property included within the boundaries of a conservation district authorized by ordinance may elect to exclude the property from the district by filing in the real property records for the county in which the property is located an acknowledged statement:

(1) describing the property by reference to a map or plat of the subdivision; and

(2) stating that the owner elects to have the property excluded from the district.

(c) Subsection (b) does not apply to:

(1) the designation of a property as a local historic landmark described by Section 211.0165(a); or

(2) the inclusion of a property within the boundaries of a local historic district described by Section 211.0165(a).

(d) A statement filed under Subsection (b) must be filed before the first anniversary of the date of the inclusion in a conservation district. The exclusion of a property takes effect on the filing of the statement by the owner of the property.

Section 211.0166, Local Government Code, as added by this Act, applies only to inclusion of a property within the boundaries of a conservation district authorized by ordinance after the effective date of this Act.

HB 4057 by DeAvala

Effective June 10, 2023

Chapter 212. Municipal Regulation of Subdivisions and Property Development

<u>Subchapter H. Multifamily, Hotel, and Motel Parkland Dedication: Municipalities with Population of More than 800,000</u>

Sec. 212.201. Definitions

In this subchapter:

(1) "Affordable dwelling unit" means a residential unit offered at a below market rate for rent or sale under a municipal, county, state, or federal program.

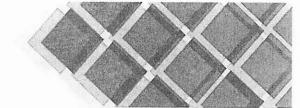
(2) "Consumer price index" means the Consumer Price Index for All Urban Consumers (CPI-U), U.S. City Average, published by the Bureau of Labor Statistics of the United States Department of Labor or its successor in function.

(3) "Improvement" and "market value" have the meanings assigned by Section 1.04, Tax Code.

(4) "Land value" means the market value of land per acre, not including an improvement to the land.

(5) "Median family income" means the United States Census Bureau's most recent American Community Survey's five-year estimate of median family income for all families within the applicable municipality.





- (6) "Multifamily unit" means a residential unit other than a detached single-family or two-family dwelling.
- (7) "Parkland" means an area that is designated as a park for the purpose of recreational activity. The term includes an open space, a recreational facility, and a trail.
- (8) "Parkland dedication" means the fee simple transfer of land or the dedication of an easement to a municipality for nonexclusive use as parkland.
- (9) "Parkland dedication fee" means a fee imposed by a municipality on a landowner for the acquisition, development, repair, and maintenance of parkland.
- (10) "Plan" means a subdivision development plan, subdivision plan, site plan, land development plan, and site development plan each proposing the development of multifamily, hotel, or motel units.

Sec. 212.202. Applicability

This subchapter applies only to a municipality with a population of more than 800,000.

Sec. 212.203. Construction

This subchapter may not be construed to prohibit a municipality from requiring by ordinance a landowner to dedicate a portion of the landowner's property for parkland use, impose a parkland dedication fee, or both require the dedication and impose the fee for the development of single-family or two-family uses.

Sec. 212.204. Exclusive Authority; Limitation

- (a) Notwithstanding any other law, a municipality has exclusive authority within its boundaries to require the dedication of parkland, impose a parkland dedication fee, or both require the dedication and impose the fee. A municipality may not delegate that authority to another political subdivision.
- (b) A municipality may only exercise its authority under this section through a plan application in accordance with this subchapter.

Sec. 212.205. Parkland Dedication, Fee, or Combination

- (a) A municipality may require a landowner to dedicate a portion of the landowner's property for parkland use, impose a parkland dedication fee, or both require the dedication and impose the fee under a plan application filed under this subchapter by:
 - (1) paying a fee set in accordance with Section 212.210(b) or 212.211(b), as applicable; or
- (2) dedicating a portion up to the maximum size authorized under Section 212.208 and paying a reduced fee set in accordance with Section 212.210(d) or 212.211(c), as applicable.
- (b) A municipality may allow a landowner to elect a parkland dedication, a parkland dedication fee, or a dedication and fee under Subsection (a).

Sec. 212.206. Request for Parkland Dedication Determination

- (a) A landowner may, at the landowner's sole discretion, make a written request to a municipality that the municipality make a timely determination of the dedication amount the municipality will impose under the municipality's parkland dedication requirements as applied to the landowner's property being considered for development.
- (b) A municipality may make a reasonable written request to the landowner for additional information that is:
 - (1) publicly and readily available; and
 - (2) necessary to provide a determination under this section.
- (c) A municipality shall respond in writing to a request made under Subsection (a) not later than the 30th day after the date the municipality receives a completed request. If the municipality fails to respond in accordance with this subsection, the municipality may not require a parkland dedication as a condition of approval of a proposed plan or application for property that is the subject of the request.
- (d) A parkland dedication determination issued under this section:
- (1) is a legally binding determination of the amount of the landowner's parkland dedication for the property that is the subject of the determination; and
 - (2) is applicable to the property that is the subject of the determination for a period that is the lesser of:
 - (A) two years; or
 - (B) the time between the date the determination is issued and the date a plan application is filed that uses or relies on the determination.
- (e) A landowner may release in writing a municipality from a determination made under this section.





Sec. 212.207. Parkland Dedication Authority

(a) A municipality may not require a parkland dedication, impose a parkland dedication fee, or both require the dedication and impose the fee for any commercial use. For the purpose of this section, a commercial use does not include a multifamily, hotel, or motel use.

(b) If a plan application submitted to a municipality proposes development of the land subject to the application that includes both multifamily, hotel, or motel and commercial uses, the municipality shall determine the amount of a parkland dedication based only on the pro rata portion of the land proposed for multifamily, hotel, or motel use.

Sec. 212.208. Limitation on Parkland Dedication Amount

A municipality may not require a landowner to dedicate as parkland under this subchapter more than 10 percent, without adjustment or disqualification for impairment, of the gross site area of the land subject to a plan application.

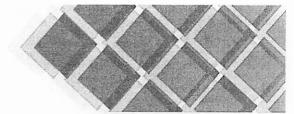
Sec. 212.209. Initial Requirements for Determining Fees

- (a) For purposes of determining the amount of a fee imposed under this section, the governing body of a municipality, after providing at least 30 days' public notice and holding a public hearing, shall by official action designate all territory within its municipal boundaries as a suburban area, urban area, or central business district area. The governing body may use the same designation for multiple areas in the municipality. The governing body may amend a designation only during the adoption or amendment of a municipal comprehensive plan under Chapter 213.
- (b) Not later than the 10th day after the date the municipality designates its territory under Subsection (a), the municipality shall notify each appraisal district in which the municipality is wholly or partly located of the designation. (c) Once every 10 years, each appraisal district in which the municipality is wholly or partly located shall calculate and provide to the municipality the average land value for each area or portion of an area designated by the municipality under Subsection (a) that is located in the district.
- (d) If multiple appraisal districts calculate an average land value for different portions of an area designated under Subsection (a), the municipality shall determine the area's total average land value by:
- (1) multiplying each district's calculated value for the portion located in the district by the percentage, expressed as a fraction, that the portion is to the total area; and
 - (2) adding the resulting amounts.
- (e) In each year other than the year in which an appraisal district calculates average land values under Subsection (c), a municipality shall calculate the average land value for each area designated under Subsection (a) by multiplying the previous year's average land value for the area by one plus the average consumer price index for each month of the previous year.
- (f) A municipality shall set the municipality's dwelling unit factor, which reflects the number of parkland acres for each dwelling unit proposed by a plan application. The factor may not be more than:
 - (1) .005 for multifamily units; and
 - (2) .004 for rooms in a hotel or motel ordinarily used for sleeping.
- (g) A municipality shall set the municipality's density factor, which reflects the diminishing expectation of parkland acres per dwelling unit in increasingly dense urban environments, for each area designated by the municipality under Subsection (a). The density factor may not be less than:
 - (1) one for the suburban area;
 - (2) four for the urban area; and
 - (3) 40 for the central business district area.

Sec. 212.210. General Requirements for Calculation of Fees

- (a) This section applies only to a municipality to which Section 212.211 does not apply.
- (b) A municipality shall determine the amount of a fee imposed under Section 212.205(a)(1) for land subject to a plan application by:
 - (1) adding, as appropriate:
 - (A) the product of the number of multifamily units proposed by the plan by the dwelling unit factor prescribed by Section 212.209(f)(1); and
 - (B) the product of the number of hotel and motel rooms ordinarily used for sleeping proposed by the plan by the dwelling unit factor prescribed by Section 212.209(f)(2);
- (2) multiplying the sum calculated under Subdivision (1) by the average land value for the area in which the land is located; and
 - (3) dividing the product calculated under Subdivision (2) by the applicable density factor.





- (c) For purposes of Subsection (b)(1), a municipality shall exclude from a plan application the number of affordable dwelling units proposed by the plan.
- (d) A municipality shall determine the amount of a fee imposed under Section 212.205(a)(2) for land subject to a plan application by:
 - (1) calculating the amount of the fee for the land under Subsection (b); and
- (2) subtracting from the amount calculated under Subdivision (1) the product of the land value applicable to the land and the number of acres dedicated.
- (e) If a calculation made under Subsection (d) results in a negative number, the applicable landowner is entitled to receive from the applicable municipality the amount equal to the positive difference between the calculated amount and zero. The municipality shall pay that amount to the landowner at the time of transfer of fee simple title or the recording of the easement.

Sec. 212.211. Requirements Calculation of Fees for Municipalities with Low Fees

- (a) This section applies only to a municipality that after August 31, 2023, requires a parkland dedication fee for a multifamily, hotel, or motel development in an amount, calculated on a per dwelling unit basis, not greater than two percent of the median family income.
- (b) A municipality to which this section applies may set a parkland dedication fee. If the municipality elects to set the fee in an amount greater than two percent of the municipality's median family income:
 - (1) this section no longer applies to the municipality; and
 - (2) the municipality must set the fee in accordance with Section 212.210.
- (c) A municipality shall determine the amount of a fee imposed under Section 212.205(a)(2) for land subject to a plan application by subtracting from the amount of the fee set under Subsection (b) the product of the land value applicable to the land and the number of acres dedicated.
- (d) If a calculation made under Subsection (c) results in a negative number, the applicable landowner is entitled to receive from the applicable municipality the amount equal to the positive difference between the calculated amount and zero. The municipality shall pay that amount to the landowner at the time of transfer of fee simple title or the recording of the easement.

Sec. 212.212. Collection of Fees

A municipality shall provide a landowner a written determination of fees owed under this subchapter before approving a plan application but may only collect a fee authorized under this subchapter as a precondition to the issuance of a final certificate of occupancy.

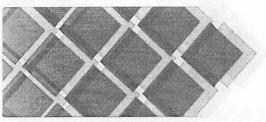
Sec. 212.213. Appeal

- (a) A landowner may appeal a determination made by a municipal department, board, or commission regarding any element of a parkland dedication requirement, including amount, orientation, or suitability, as that element applies to the landowner's property, to the municipal planning commission or, if the municipality has no planning commission, the governing body of the municipality. The appeal must include a requested adjudication of the issue in controversy.

 (b) A landowner may appeal a municipal planning commission's determination under Subsection (a) to the governing body of the municipality.
- (c) In an appeal under this section, a municipal planning commission or governing body of a municipality may uphold, reverse, or modify a parkland dedication requirement as applied to the landowner making the appeal.
- (d) A municipal planning commission or governing body of a municipality shall uphold, reverse, or modify a parkland dedication requirement that is the subject of an appeal not later than the 60th day after the date the appeal is filed with the commission or governing body. If the commission or governing body fails to act in accordance with this subsection, the parkland dedication requirement is considered resolved in favor of the landowner's requested adjudication.

Not later than December 1, 2023, each municipality to which Subchapter H, Chapter 212, Local Government Code, as added by this Act, applies shall: effective January 1, 2024: designate the areas of the municipality as required by Section 212.209(a), Local Government Code, as added by this Act; and set the municipality's dwelling unit and density factors, as required by Sections 212.209(f) and (g), Local Government Code, as added by this Act; and provide to each appraisal district in which the municipality is wholly or partly located the location of each area designated under Subdivision (1)(A) of this subsection in a manner sufficient to allow the appraisal district to make the calculations required by Subsection (b) of this section. Not later than January 1, 2024, each appraisal district that appraises property located in a municipality described by Subsection (a) of this section shall calculate and provide to the





municipality the average land values as required by Section 212.209(c), Local Government Code, as added by this Act. Subchapter H, Chapter 212, Local Government Code, as added by this Act, applies only to a plan application filed on or after January 1, 2024.

HB 1526 by Harris, Cody

Effective June 10, 2023

Chapter 232. County Regulation of Subdivisions

Sec. 232.0315. Notice of Water and Wastewater Requirements by Political Subdivisions [Counties]

(a) This section applies only to a county or other political subdivision located in the county that sells:

- (1) under Section 34.01, Tax Code, real property presumed to be for residential use under Section 232.022; or
- (2) under Section 3, Part VI, Texas Rules of Civil Procedure, and Chapter 34, Civil Practice and Remedies Code, real property presumed to be for residential use under Section 232.022, taken by virtue of a writ of execution.

 (b) A county or other political subdivision located in the county shall include in the public notice of sale of the property and the deed conveying the property a statement substantially similar to the following:

"THIS SALE IS BEING CONDUCTED PURSUANT TO STATUTORY OR JUDICIAL REQUIREMENTS. BIDDERS WILL BID ON THE RIGHTS, TITLE, AND INTERESTS, IF ANY, IN THE REAL PROPERTY OFFERED.

"THE PROPERTY IS SOLD AS IS, WHERE IS, AND WITHOUT ANY WARRANTY, EITHER EXPRESS OR IMPLIED. NEITHER THE <u>SELLER</u> [COUNTY] NOR THE SHERIFF'S DEPARTMENT WARRANTS OR MAKES ANY REPRESENTATIONS ABOUT THE PROPERTY'S TITLE, CONDITION, HABITABILITY, MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. BUYERS ASSUME ALL RISKS.

"IN SOME SITUATIONS, A LOT OF FIVE ACRES OR LESS IS PRESUMED TO BE INTENDED FOR RESIDENTIAL USE. HOWEVER, IF THE PROPERTY LACKS WATER OR WASTEWATER SERVICE, THE PROPERTY MAY NOT QUALIFY FOR RESIDENTIAL USE. A POTENTIAL BUYER WHO WOULD LIKE MORE INFORMATION SHOULD MAKE ADDITIONAL INQUIRIES OR CONSULT WITH PRIVATE COUNSEL."

SB 59 by Zaffirini

Effective September 1, 2023

Occupations Code

Chapter 51. Texas Department of Licensing and Regulation

Section 51.002, Occupations Code, as amended by Chapters 663 (H.B. 1560) and 850 (S.B. 713), Acts of the 87th Legislature, Regular Session, 2021, is reenacted to read as follows:

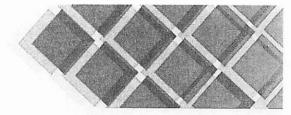
Sec. 51.002. Application of Sunset Act

The Texas Commission of Licensing and Regulation and the Texas Department of Licensing and Regulation are subject to Chapter 325, Government Code (Texas Sunset Act). Unless continued in existence as provided by that chapter, the commission and the department are abolished September 1, 2033.

Sec. 51.202. Fees

- (a) The commission shall set fees, in amounts reasonable and necessary to cover the costs of administering the programs or activities, for:
 - (1) licenses issued by the department;
 - (2) license renewals and late renewals;
 - (3) examinations; and
 - (4) any other program or activity administered by the department [for which a fee is authorized].





Sec. 51.207. Use of Technology

(c) The commission by rule may require an applicant, license holder, or other person who regularly receives correspondence from the department to provide an [may satisfy any requirement under this chapter or another law governing a program subject to regulation by the department to provide notice by delivering the notice by] e-mail address to the department for purposes of receiving correspondence [to the recipient's last known e-mail address if the recipient has previously authorized the department to deliver the notice by e-mail]. An e-mail address used under this subsection is confidential and is not subject to disclosure under Chapter 552, Government Code.

Sec. 51.209. Advisory Boards; Removal of Advisory Board Member

(d) Notwithstanding any other law, Chapter 2110, Government Code, does not apply to an advisory board established to advise the commission or department.

Sec. 51.4014. License Application from Inmate

- (a) Notwithstanding any other law, the department may accept an application from an applicant who is an inmate imprisoned in the Texas Department of Criminal Justice except that the department may not issue the license until the applicant has been released.
- (b) This section does not limit the ability of the department to determine or verify the applicant's eligibility for the license or to issue a provisional or restricted license in accordance with other law.

HB 3743 by Goldman

Effective September 1, 2023

Property Code

Chapter 41. Interests in Land

Sec. 41.0022. Certain Conveyances Not Sham or Pretended Sales

(a) In this section:

- (1) "Entity" means a domestic or foreign:
 - (A) corporation, professional corporation, or professional association;
 - (B) limited liability company or professional limited liability company; or
 - (C) limited partnership.
- (2) "Parcel" means one or more parcels.
- (b) The conveyance of a parcel not meeting the definition of an urban homestead under Section 41.002(a) or (c) by an individual to an entity in which the individual or individual's spouse has a direct or indirect ownership interest is not a sham or pretended sale, including a pretended sale under Section 50(c), Article XVI, Texas Constitution, if:
- (1) the deed conveying the parcel is recorded at least 30 days before the entity grants a mortgage, trust deed, or other lien on the parcel;
 - (2) the individual does not reside on the parcel at the time of the conveyance;
 - (3) the parcel is not contiguous to the parcel on which the individual resides;
 - (4) the deed conveying the parcel does not contain a condition of defeasance; and
- (5) the individual recorded contemporaneously with the deed an affidavit substantially in the form prescribed by Subsection (d).
- (c) An individual executing a deed under Subsection (b) is estopped from claiming that:
- (1) the conveyance is a sham or pretended sale, including a pretended sale under Section 50(c), Article XVI, Texas Constitution; or
 - (2) the individual had not abandoned homestead rights, if any, in the parcel by executing the deed.
- (d) At the time of recording a deed under Subsection (b), an individual grantor of the deed shall record an affidavit containing the following:
 - (1) a title caption stating "Affidavit Regarding Conveyance To An Entity";
 - (2) the date of the affidavit;
 - (3) a description of the deed containing:
 - (A) the title of the deed;
 - (B) the date of the deed;
 - (C) the name and address of the individual grantor; and





- (D) the name and address of the entity grantee;
- (4) a description of the parcel being conveyed to the entity;
- (5) a description of the parcel upon which the individual currently resides;
- (6) a statement that the parcel being conveyed is not contiguous to the parcel upon which the individual currently resides;
 - (7) a statement that the parcel upon which the individual currently resides is not:
 - (A) located within the limits of a municipality or its extraterritorial jurisdiction or a platted subdivision; or
 - (B) served by police protection, paid or volunteer fire protection, and at least three of the following services provided by a municipality or under contract to a municipality:
 - (i) electric;
 - (ii) natural gas;
 - (iii) sewer;
 - (iv) storm sewer; or
 - (v) water;
 - (8) a statement that:
 - (A) the individual is unmarried; or
 - (B) the individual is married, and including the name of the individual's spouse;
 - (9) a statement that the individual or individual's spouse owns a direct or indirect interest in the entity;
 - (10) a statement that the individual has executed the deed conveying the parcel to the entity;
 - (11) a statement that the individual intends to vest title in the entity;
- (12) a statement that there are no written or oral agreements regarding a defeasance of the parcel upon the passage of time or occurrence or non-occurrence of any event;
- (13) a statement that the individual acknowledges that the individual will be estopped from claiming the conveyance to the entity is a sham or pretended sale, including a pretended sale under Section 50(c), Article XVI, Texas Constitution;
- (14) a statement that the individual acknowledges that the individual will be estopped from claiming the individual had not abandoned homestead rights, if any, in the parcel by executing the deed;
- (15) a statement that the individual understands that if the parcel is valued for ad valorem tax purposes as qualified open-space land, the entity must reapply in its own name by the applicable filing deadline; and
 - (16) a statement that the individual has had an opportunity:
 - (A) to review the affidavit prior to the affidavit's execution; and
 - (B) to consult with an attorney before the affidavit's execution, whether or not the opportunity to consult with an attorney was exercised.
- (e) If the individual conveying a parcel under Subsection (b) is married, the individual's spouse must join in the execution of:
 - (1) the deed; and
 - (2) the affidavit described by Subsection (d).
- (f) The entity or a lender for value may conclusively rely on an affidavit described by Subsection (d).
- (g) Notwithstanding any other provision of this section, a transaction that does not meet the requirements of this section is not invalid if the homestead has been abandoned or disclaimed as provided by other provisions of law.

HB 207 by Murr

Effective September 1, 2023

Chapter 51. Provisions Generally Applicable to Liens

Sec. 51.002. Sale of Real Property Under Contract Lien

(f-1) A [If a county maintains an Internet website, the] county shall prominently [must] post a notice of sale filed with the county clerk under Subsection (b)(2) on the county's Internet website on a page where the county posts other auction information and that is publicly available for viewing without charge or registration. Along with each notice of sale posted under this subsection, the county must post the date, time, and location of the sale on the same website page on which the notice is posted.

SB 62 by Zaffirini

Effective September 1, 2023





Water Code

Chapter 49. Provisions Applicable to All Districts

Sec. 49.106. Bond Elections

(e) A district's authorization to issue bonds resulting from an election held under this section, or any other law that allows for the qualified voters of a district to authorize the issuance of bonds by a district, remains in effect after the election unless the district is dissolved [or is annexed by another district].

(f) The board may submit new bond authorization and refunding bond authorization in a single proposition at an election.

HB 2815 by Jetton

Effective June 18, 2023

Sec. 49.23602. Automatic Election to Approve Tax Rate for Certain Developed Districts

(c) If the board of a district adopts a combined debt service, contract, and operation and maintenance tax rate that exceeds the district's mandatory tax election rate, an election must be held in accordance with the procedures provided by Sections 26.07(c)-(g), Tax Code, to determine whether to approve the adopted tax rate. If the adopted tax rate is not approved at the election, the district's tax rate is the voter-approval tax rate. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate.

HB 2815 by Jetton

Effective June 18, 2023

Sec. 49.316. Division of District

(a) The board, on its own motion or on receipt of a petition signed by the owner or owners of a majority of the assessed value of the real property in the district, may adopt an order dividing the district.

(b) An order dividing a district may create one or more new districts and may provide for the continuation of the district.

(c) An order dividing the district shall:

(1) name any new district;

- (2) include the metes and bounds description of the territory of each of the districts;
- (3) appoint temporary directors for any new district; and

(4) provide for the division of assets and liabilities between the districts.

- (d) The board may adopt an order dividing the district before or after the date the board holds an election to confirm the district's creation.
- (e) The district may be divided only if the district:
 - (1) has never issued any bonds; and
 - (2) is not imposing ad valorem taxes.
- (f) A new district created by the division of the district may not, at the time the new district is created, contain any land outside the area of the district at the time of creation.
- (g) On or before the 30th day after the date of adoption of an order dividing the district, the district shall file the order with the commission and record the order in the real property records of each county in which the district is located.
- (h) A new district created by the division of the district shall hold a confirmation and directors' election.
- (i) If the creation of a new district is confirmed, the new district shall provide the election date and results to the commission.
- (j) A new district created by the division of the district must hold an election as required by this chapter to obtain voter approval before the district may impose a maintenance tax or issue bonds payable wholly or partly from ad valorem taxes.
- (k) Municipal consent to the creation of the district and to the inclusion of land in the district acts as municipal consent to the creation of any new district created by the division of the district and to the inclusion of land in the new district.

 (l) The district may continue to rely on confirmation, directors', bond, and tax elections held before the division.

HB 2815 by Jetton

Effective June 18. 2023

Sec. 49.452. Notice to Purchasers

- (a) In this section, "district" means a district:
 - (1) governed by Chapter 375, Local Government Code; or





(2) [(1) Any person who proposes to sell or convey real property located in a district] created under this title or by a special Act of the legislature that:

(A) is providing or proposing to provide, as the district's principal function, water, sanitary sewer, drainage, and flood control or protection facilities or services, or any of these facilities or services that have been financed or are proposed to be financed with bonds of the district payable in whole or part from taxes of the district, or by imposition of a standby fee, if any, to household or commercial users, other than agricultural, irrigation, or industrial users; [a,b] and

(B) [which district] includes less than all the territory in at least one county and which, if located within the corporate area of a city, includes less than 75 percent of the incorporated area of the city or which is located outside the corporate area of a city in whole or in substantial part[, must first give to the purchaser the written notice provided in this section].

(a-1) A person who proposes to sell or convey real property located in a district must give to the purchaser the written notice as provided by this section and Section 49.4521.

(a-2) [(2)] The provisions of this section are [shall] not [be] applicable to:

(1) [(A)] transfers of title under any type of lien foreclosure;

(2) [(B)] transfers of title by deed in cancellation of indebtedness secured by a lien upon the property conveyed;

(3) [(C)] transfers of title by reason of a will or probate proceedings; $[\Theta F]$

(4) [(D)] transfers of title to a governmental entity; or

(5) transfers of title for the purpose of qualifying a director.

REPEALED: [(b) The prescribed notice for districts located in whole or in part in the extraterritorial jurisdiction of one or more home rule municipalities and not located within the corporate boundaries of a municipality shall be executed by the seller and shall read as follows:

"The real property, described below, that you are about to purchase is located in the ________ District. The district has taxing authority separate from any other taxing authority and may, subject to voter approval, issue an unlimited amount of bonds and levy an unlimited rate of tax in payment of such bonds. As of this date, the rate of taxes levied by the district on real property located in the district is \$_______ on each \$100 of assessed valuation. If the district has not yet levied taxes, the most recent projected rate of tax, as of this date, is \$______ on each \$100 of assessed valuation. The total amount of bonds, excluding refunding bonds and any bonds or any portion of bonds issued that are payable solely from revenues received or expected to be received under a contract with a governmental entity, approved by the voters and which have been or may, at this date, be issued is \$______, and the aggregate initial principal amounts of all bonds issued for one or more of the specified facilities of the district and payable in whole or in part from property taxes is \$______.

"The district has the authority to adopt and impose a standby fee on property in the district that has water, sanitary sewer, or drainage facilities and services available but not connected and which does not have a house, building, or other improvement located thereon and does not substantially utilize the utility capacity available to the property. The district may exercise the authority without holding an election on the matter. As of this date, the most recent amount of the standby fee is \$______. An unpaid standby fee is a personal obligation of the person that owned the property at the time of imposition and is secured by a lien on the property. Any person may request a certificate from the district stating the amount, if any, of unpaid standby fees on a tract of property in the district.

"The district is located in whole or in part in the extraterritorial jurisdiction of the City of ______. By law, a district located in the extraterritorial jurisdiction of a municipality may be annexed without the consent of the district or the voters of the district. When a district is annexed, the district is dissolved.

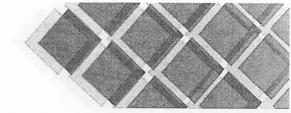
"The purpose of this district is to provide water, sewer, drainage, or flood control facilities and services within the district through the issuance of bonds payable in whole or in part from property taxes. The cost of these utility facilities is not included in the purchase price of your property, and these utility facilities are owned or to be owned by the district. The legal description of the property you are acquiring is as follows:

(Date)	

Signature of Seller

PURCHASER IS ADVISED THAT THE INFORMATION SHOWN ON THIS FORM IS SUBJECT TO CHANGE BY THE DISTRICT AT ANY TIME. THE DISTRICT ROUTINELY ESTABLISHES TAX RATES DURING THE MONTHS OF SEPTEMBER THROUGH DECEMBER OF EACH YEAR, EFFECTIVE FOR THE





YEAR IN WHICH THE TAX RATES ARE APPROVED BY THE DISTRICT. PURCHASER IS ADVISED TO CONTACT THE DISTRICT TO DETERMINE THE STATUS OF ANY CURRENT OR PROPOSED CHANGES TO THE INFORMATION SHOWN ON THIS FORM.

"The undersigned purchaser hereby acknowledges receipt of the foregoing notice at or prior to execution of a binding contract for the purchase of the real property described in such notice or at closing of purchase of the real property.
(Date)
Signature of Purchaser
"(Note: Correct district name, tax rate, bond amounts, and legal description are to be placed in the appropriate
space.) Except for notices included as an addendum or paragraph of a purchase contract, the notice shall be executed
by the seller and purchaser, as indicated. If the district does not propose to provide one or more of the specified
facilities and services, the appropriate purpose may be eliminated. If the district has not yet levied taxes, a statement
of the district's most recent projected rate of tax is to be placed in the appropriate space. If the district does not have
approval from the commission to adopt and impose a standby fee, the second paragraph of the notice may be deleted.
For the purposes of the notice form required to be given to the prospective purchaser prior to execution of a binding
contract of sale and purchase, a seller and any agent, representative, or person acting on the seller's behalf may modify
the notice by substitution of the words 'January 1,' for the words 'this date' and place the correct calendar year in
the appropriate space."
(c) The prescribed notice for districts located in whole or in part within the corporate boundaries of a municipality
shall be executed by the seller and shall read as follows:
"The real property, described below, that you are about to purchase is located in the District.
The district has taxing authority separate from any other taxing authority and may, subject to voter approval, issue an
unlimited amount of bonds and levy an unlimited rate of tax in payment of such bonds. As of this date, the rate of
taxes levied by the district on real property located in the district is \$ on each \$100 of assessed valuation.
If the district has not yet levied taxes, the most recent projected rate of tax, as of this date, is \$ on each
\$100 of assessed valuation. The total amount of bonds, excluding refunding bonds and any bonds or any portion of
bonds issued that are payable solely from revenues received or expected to be received under a contract with a
governmental entity, approved by the voters and which have been or may, at this date, be issued is \$, and
the aggregate initial principal amounts of all bonds issued for one or more of the specified facilities of the district and
payable in whole or in part from property taxes is \$
"The district has the authority to adopt and impose a standby fee on property in the district that has water,
sanitary sewer, or drainage facilities and services available but not connected and which does not have a house,
building, or other improvement located thereon and does not substantially utilize the utility capacity available to the
property. The district may exercise the authority without holding an election on the matter. As of this date, the most
recent amount of the standby fee is \$ An unpaid standby fee is a personal obligation of the person that
owned the property at the time of imposition and is secured by a lien on the property. Any person may request a
certificate from the district stating the amount, if any, of unpaid standby fees on a tract of property in the district.
"The district is located in whole or in part within the corporate boundaries of the City of The
taxpayers of the district are subject to the taxes imposed by the municipality and by the district until the district is
dissolved. By law, a district located within the corporate boundaries of a municipality may be dissolved by municipal
ordinance without the consent of the district or the voters of the district.
"The purpose of this district is to provide water, sewer, drainage, or flood control facilities and services within
the district through the issuance of bonds payable in whole or in part from property taxes. The cost of these utility
facilities is not included in the purchase price of your property, and these utility facilities are owned or to be owned by the district. The legal description of the property you are acquiring is as follows:
——————————————————————————————————————
(Date)
Signature of Saller
Signature of Seller PURCHASER IS ADVISED THAT THE INFORMATION SHOWN ON THIS FORM IS SUBJECT TO

CHANGE BY THE DISTRICT AT ANY TIME. THE DISTRICT ROUTINELY ESTABLISHES TAX RATES





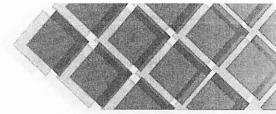
DURING THE MONTHS OF SEPTEMBER THROUGH DECEMBER OF EACH YEAR, EFFECTIVE FOR THE YEAR IN WHICH THE TAX RATES ARE APPROVED BY THE DISTRICT. PURCHASER IS ADVISED TO CONTACT THE DISTRICT TO DETERMINE THE STATUS OF ANY CURRENT OR PROPOSED CHANGES TO THE INFORMATION SHOWN ON THIS FORM.

"The undersigned purchaser hereby acknowledges receipt of the foregoing notice at or prior to execution of a binding contract for the purchase of the real property described in such notice or at closing of purchase of the real property.

property.
(Date)
Signature of Purchaser
"(Note: Correct district name, tax rate, bond amounts, and legal description are to be placed in the appropriate
space.) Except for notices included as an addendum or paragraph of a purchase contract, the notice shall be executed
by the seller and purchaser, as indicated. If the district does not propose to provide one or more of the specified
facilities and services, the appropriate purpose may be eliminated. If the district has not yet levied taxes, a statement
of the district's most recent projected rate of tax is to be placed in the appropriate space. If the district does not have
approval from the commission to adopt and impose a standby fee, the second paragraph of the notice may be deleted.
For the purposes of the notice form required to be given to the prospective purchaser prior to execution of a binding
contract of sale and purchase, a seller and any agent, representative, or person acting on the seller's behalf may modify
the notice by substitution of the words 'January 1,' for the words 'this date' and place the correct calendar
year in the appropriate space."
(d) The prescribed notice for districts that are not located in whole or in part within the corporate boundaries of a
municipality or the extraterritorial jurisdiction of one or more home rule municipalities shall be executed by the seller
and shall read as follows:
"The real property, described below, that you are about to purchase is located in the District.
The district has taxing authority separate from any other taxing authority and may, subject to voter approval, issue an
unlimited amount of bonds and levy an unlimited rate of tax in payment of such bonds. As of this date, the rate of
taxes levied by the district on real property located in the district is \$ on each \$100 of assessed valuation.
If the district has not yet levied taxes, the most recent projected rate of tax, as of this date, is \$ on each
\$100 of assessed valuation. The total amount of bonds, excluding refunding bonds and any bonds or any portion of
bonds issued that are payable solely from revenues received or expected to be received under a contract with a
governmental entity, approved by the voters and which have been or may, at this date, be issued is \$, and the aggregate initial principal amounts of all hands issued for one or more of the specified facilities of the district and
the aggregate initial principal amounts of all bonds issued for one or more of the specified facilities of the district and payable in whole or in part from property taxes is \$
"The district has the authority to adopt and impose a standby fee on property in the district that has water,
sanitary sewer, or drainage facilities and services available but not connected and which does not have a house,
building, or other improvement located thereon and does not substantially utilize the utility capacity available to the
property. The district may exercise the authority without holding an election on the matter. As of this date, the most
recent amount of the standby fee is \$ An unpaid standby fee is a personal obligation of the person that
owned the property at the time of imposition and is secured by a lien on the property. Any person may request a
certificate from the district stating the amount, if any, of unpaid standby fees on a tract of property in the district.
"The purpose of this district is to provide water, sewer, drainage, or flood control facilities and services within
the district through the issuance of bonds payable in whole or in part from property taxes. The cost of these utility
facilities is not included in the purchase price of your property, and these utility facilities are owned or to be owned
by the district. The legal description of the property you are acquiring is as follows:
(Data)
(Date)
Signature of Seller
PURCHASER IS ADVISED THAT THE INFORMATION SHOWN ON THIS FORM IS SUBJECT TO
CHANGE BY THE DISTRICT AT ANY TIME THE DISTRICT POLITIMELY ESTADLISHES TAY DATES

DURING THE MONTHS OF SEPTEMBER THROUGH DECEMBER OF EACH YEAR, EFFECTIVE FOR THE YEAR IN WHICH THE TAX RATES ARE APPROVED BY THE DISTRICT. PURCHASER IS ADVISED TO





CONTACT THE DISTRICT TO DETERMINE THE STATUS OF ANY CURRENT OR PROPOSED CHANGES TO THE INFORMATION SHOWN ON THIS FORM.

"The undersigned purchaser hereby acknowledges receipt of the foregoing notice at or prior to execution of a binding contract for the purchase of the real property described in such notice or at closing of purchase of the real property.

(Date)
Signature of Purchaser

"(Note: Correct district name, tax rate, bond amounts, and legal description are to be placed in the appropriate space.) Except for notices included as an addendum or paragraph of a purchase contract, the notice shall be executed by the seller and purchaser, as indicated. If the district does not propose to provide one or more of the specified facilities and services, the appropriate purpose may be eliminated. If the district has not yet levied taxes, a statement of the district's most recent projected rate of tax is to be placed in the appropriate space. If the district does not have approval from the commission to adopt and impose a standby fee, the second paragraph of the notice may be deleted. For the purposes of the notice form required to be given to the prospective purchaser prior to execution of a binding contract of sale and purchase, a seller and any agent, representative, or person acting on the seller's behalf may modify

the notice by substitution of the words 'January 1, _____' for the words 'this date' and place the correct calendar year in the appropriate space."

(e) If the law relating to annexation or district dissolution is amended and causes inaccuracies in the content of the

notices prescribed by this section, the district shall revise the content of the notices to accurately reflect current law.] Section 49.452, Water Code, as amended by this Act, apply only to notice given to a purchaser of real property within a water district on or after the effective date of this Act. Notice given to a purchaser before the effective date is governed by the law in effect at the time the notice was given, and that law is continued in effect for that purpose.

HB 2815 and HB 2816 by Jetton

Effective June 18, 2023

Sec. 49.4521. Prescribed Notice to Purchasers

(a) A notice to a purchaser provided under Section 49.452 must include:

- (1) a title caption in at least a 24-point, bold font stating "NOTICE TO PURCHASER OF SPECIAL TAXING OR ASSESSMENT DISTRICT"; and
 - (2) the following statements, as applicable to the district:
 - (A) "The real property that you are about to purchase is located in the (insert name of district) and may be subject to district taxes or assessments.";
 - (B) "The district may, subject to voter approval, impose taxes and issue bonds. The district may impose an unlimited rate of tax in payment of such bonds.";

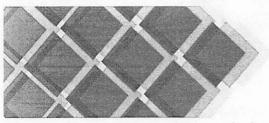
(C) one of the following, as applicable:

- (i) "The current rate of the district property tax is (insert current property tax rate) on each \$100 of assessed valuation."; or
- (ii) "The district has not yet imposed taxes. The projected rate of the district property tax is (insert projected property tax rate) on each \$100 of assessed valuation.";
- (D) "The district may impose assessments and issue bonds and impose an assessment in payment of such bonds.";

(E) one of the following, as applicable:

- (i) "The rate of the district assessment is (insert current assessment amount) on each \$100 of assessed valuation.";
- (ii) "The amount of the district assessment on the real property that you are about to purchase is (insert current assessment amount)."; or
- (iii) "The district has not yet imposed an assessment, but the projected (insert "rate" or "amount", as applicable) of the assessment is (insert projected assessment rate or amount, as applicable).";
- (F) "The total amounts of bonds payable wholly or partly from (insert "property taxes" or "assessments", as applicable) (insert ", excluding refunding bonds that are separately approved by the voters" or ", excluding any bonds or any portions of bonds issued that are payable solely from revenues received or





expected to be received under a contract with a governmental entity", as applicable), approved by the voters are:

(i) \$(insert amount) for water, sewer, and drainage facilities;

(ii) \$(insert amount) for road facilities;

(iii) \$(insert amount) for parks and recreational facilities; and

(iv) \$(insert amount) for (description of additional facilities, as applicable).";

(G) "The aggregate initial principal amounts of all such bonds issued are:

(i) \$(insert amount) for water, sewer, and drainage facilities;

(ii) \$(insert amount) for road facilities;

(iii) \$(insert amount) for parks and recreational facilities; and

(iv) \$(insert amount) for (description of additional facilities, as applicable).";

(H) "The district sought and obtained approval of the Texas Commission on Environmental Quality to adopt and impose a standby fee. The amount of the standby fee is \$(insert amount of standby fee). An unpaid standby fee is a personal obligation of the person that owned the property at the time of imposition and is secured by a lien on the property. Any person may request a certificate from the district stating the amount, if any, of unpaid standby fees on a tract of property in the district.";

(I) if applicable, one of the following:

(i) "The district is located wholly or partly in the extraterritorial jurisdiction of the City of (insert name of the municipality). Texas law governs the ability of a municipality to annex property in the municipality's extraterritorial jurisdiction and whether a district that is annexed by the municipality is dissolved."; or

(ii) "The district is located wholly or partly within the corporate boundaries of the City of (insert name of the municipality). The municipality and the district overlap, but may not provide duplicate services or improvements. Property located in the municipality and the district is subject

to taxation by the municipality and the district.";

(J) "The district has entered into a strategic partnership agreement with the City of (insert name of the municipality). This agreement may address the timeframe, process, and procedures for the municipal annexation of the area of the district located in the municipality's extraterritorial jurisdiction.";

(K) "The purpose of the district is to provide (insert water, sewer, drainage, flood control, firefighting, road, parks and recreational, or other type of facilities or services, as applicable) facilities and

services. The cost of district facilities is not included in the purchase price of your property.";

(L) "PURCHASER IS ADVISED THAT THE INFORMATION SHOWN ON THIS FORM IS SUBJECT TO CHANGE BY THE DISTRICT AT ANY TIME. THE DISTRICT ANNUALLY ESTABLISHES TAX RATES. PURCHASER IS ADVISED TO CONTACT THE DISTRICT TO DETERMINE THE STATUS OF ANY CURRENT OR PROPOSED CHANGES TO THE INFORMATION SHOWN ON THIS FORM."; and

(M) "The undersigned purchaser hereby acknowledges receipt of the foregoing notice at or before the execution of a binding contract for the purchase of the real property or at closing of purchase of the real property.".

(b) The district shall omit or edit for accuracy statements not applicable to the district, as determined by the district.

(c) The notice must be dated and executed by the seller and the purchaser.

(d) If the law is amended and causes inaccuracies in the content of the notice, the district shall revise the content of the notice to accurately reflect current law.

Section 49.4521, Water Code, as added by this Act, apply only to notice given to a purchaser of real property within a water district on or after the effective date of this Act. Notice given to a purchaser before the effective date is governed by the law in effect at the time the notice was given, and that law is continued in effect for that purpose.

HB 2815 and HB 2816 by Jetton

Effective June 18, 2023

Sec. 49.453. Notice Form from District

(e) A district required to maintain an Internet website or have access to a generally accessible Internet website under Section 26.18, Tax Code, shall post or create a process for posting the district's notice to purchasers under Section 49.4521 on the applicable Internet website.

HB 2815 and HB 2816 by Jetton

Effective June 18, 2023





Chapter 57. Levee Improvement Districts

Sec. 57.059. Qualifications for [Elected] Directors

To be qualified to serve [for election] as a director, a person must:

(1) be at least 18 years old;

(2) own land subject to taxation in the district or be a qualified voter in the district; [property taxpaying elector of the precinct and county from which he is elected] and

(3) if the director is elected, be a qualified voter of the precinct in the district established by the commissioners court under Section 57.058 from which the director is elected [be eligible under the constitution and laws of this state to hold the office to which he is elected].

HB 2815 by Jetton

Effective June 18, 2023

Chapter 60. Navigation Districts--General Provisions

Sec. 60.038. Disposition [Sale or Lease] of Interests in Real Property [Land]

- (a) A district may sell, exchange, or lease real property or any interest in real property [all or any part of land] owned by it, whether the real property was [land is] acquired by gift or purchase, in settlement of any litigation, controversy, or claim in behalf of the district, or in any other manner, except that lands or flats heretofore purchased from the State of Texas under former Article 8225, Revised Civil Statutes of Texas, 1925, or granted by the State of Texas in any general or special act, may be sold only to the State of Texas or exchanged with the State of Texas for other lands or exchanged for adjacent littoral land as authorized by Section 61.117 [of this code]. The district may impose restrictions on the development, use, and transfer of any real property or interest in real property in connection with its sale or exchange under this section.
- (b) Except as provided by Subsection (e), before [Before] a district may sell or exchange real property [land], the commission shall determine by resolution that the real property [land] is no longer needed for use by the district in connection with the development of a navigation project.
- (c) Except as provided by Subsection (e), (f), or (g), a sale [Sale] or exchange [lease] of real property [land] shall be made as provided by Sections 60.040, 60.041, and 60.042 [60.039-60.042 of this code].
- (e) A district may donate, exchange, convey, sell, or lease land, improvements, easements, or any other interests in real property to an electric utility, as that term is defined by Section 31.002, Utilities Code, or a telecommunications utility, as that term is defined by Section 51.002, Utilities Code, to promote a public purpose related to the development of the district. The district shall determine the terms and conditions of the transaction so as to:
 - (1) achieve the public purpose; and
 - (2) be consistent with the requirements of Title 2, Utilities Code.
- (f) A district may donate, exchange, convey, sell, or lease a real property interest under Subsection (e) for less than its fair market value and without complying with the notice and bidding requirements of Sections 60.040, 60.041, and 60.042.
- (g) Narrow strips of real property resulting from boundary or surveying conflicts or similar causes, or from insubstantial encroachments by abutting real property owners, or real property of larger configuration that has been subject to encroachments by abutting real property owners for more than 25 years may be abandoned, released, exchanged, or transferred to such abutting owners on terms and conditions considered appropriate or advantageous to the district. A district may convey real property under this subsection for less than its fair market value and without complying with the notice and bidding requirements of Sections 60.040, 60.041, and 60.042.

SB 818 by Alvarado

Effective May 19, 2023





Proposed Constitutional Amendments

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article VIII, Texas Constitution, is amended by adding Section 1-r to read as follows:

Sec. 1-r. The governing body of a county or municipality may exempt from ad valorem taxation all or part of the appraised value of real property used to operate a child-care facility. The governing body may adopt the exemption as a percentage of the appraised value of the real property. The percentage specified by the governing body may not be less than 50 percent. The legislature by general law may define "child-care facility" for purposes of this section and may provide additional eligibility requirements for the exemption authorized by this section.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2023. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility."

SJR 64 by West

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article VIII, Texas Constitution, is amended by adding Section 1-x to read as follows:

Sec. 1-x. The legislature by general law may exempt from ad valorem taxation the tangible personal property held by a manufacturer of medical or biomedical products as a finished good or used in the manufacturing or processing of medical or biomedical products.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2023. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation equipment or inventory held by a manufacturer of medical or biomedical products to protect the Texas healthcare network and strengthen our medical supply chain."

SJR 87 by Huffman

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 1, Article VIII, Texas Constitution, is amended by adding Subsections (n) and (n-1) to read as follows:

(n) This subsection does not apply to a residence homestead to which Subsection (i) of this section applies. Notwithstanding Subsections (a) and (b) of this section, the Legislature by general law may limit the maximum appraised value of real property for ad valorem tax purposes in a tax year to the lesser of the most recent market value of the property as determined by the appraisal entity or 120 percent, or a greater percentage, of the appraised value of the property for the preceding tax year. The general law enacted under this subsection may prescribe additional eligibility requirements for the limitation on appraised values authorized by this subsection. A limitation on appraised values authorized by this subsection:

(1) takes effect as to a parcel of real property described by this subsection on the later of the effective date of the law imposing the limitation or January 1 of the tax year following the first tax year in which the owner owns the property on January 1; and

(2) expires on January 1 of the tax year following the tax year in which the owner of the property ceases to own the property.

(n-1) This subsection and Subsection (n) of this section expire December 31, 2026.

SECTION 2. Sections 1-b(c) and (d), Article VIII, Texas Constitution, are amended to read as follows:

(c) The amount of \$100,000 [\$40,000] of the market value of the residence homestead of a married or unmarried adult, including one living alone, is exempt from ad valorem taxation for general elementary and secondary public school purposes. The legislature by general law may provide that all or part of the exemption does not apply to a district or political subdivision that imposes ad valorem taxes for public education purposes but is not the principal school district providing general elementary and secondary public education throughout its territory. In addition to this exemption, the legislature by general law may exempt an amount not to exceed \$10,000 of the market value of the residence homestead of a person who is disabled as defined in Subsection (b) of this section and of a person 65



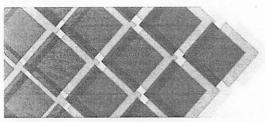


years of age or older from ad valorem taxation for general elementary and secondary public school purposes. The legislature by general law may base the amount of and condition eligibility for the additional exemption authorized by this subsection for disabled persons and for persons 65 years of age or older on economic need. An eligible disabled person who is 65 years of age or older may not receive both exemptions from a school district but may choose either. An eligible person is entitled to receive both the exemption required by this subsection for all residence homesteads and any exemption adopted pursuant to Subsection (b) of this section, but the legislature shall provide by general law whether an eligible disabled or elderly person may receive both the additional exemption for the elderly and disabled authorized by this subsection and any exemption for the elderly or disabled adopted pursuant to Subsection (b) of this section. Where ad valorem tax has previously been pledged for the payment of debt, the taxing officers of a school district may continue to levy and collect the tax against the value of homesteads exempted under this subsection until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created. The legislature shall provide for formulas to protect school districts against all or part of the revenue loss incurred by the implementation of this subsection, Subsection (d) of this section, and Section 1-d-1 of this article. The legislature by general law may define residence homestead for purposes of this section.

(d) Except as otherwise provided by this subsection, if a person receives a residence homestead exemption prescribed by Subsection (c) of this section for homesteads of persons who are 65 years of age or older or who are disabled, the total amount of ad valorem taxes imposed on that homestead for general elementary and secondary public school purposes may not be increased while it remains the residence homestead of that person or that person's spouse who receives the exemption. If a person who is 65 years of age or older or who is disabled dies in a year in which the person received the exemption, the total amount of ad valorem taxes imposed on the homestead for general elementary and secondary public school purposes may not be increased while it remains the residence homestead of that person's surviving spouse if the spouse is \$5 years of age or older at the time of the person's death, subject to any exceptions provided by general law. The legislature, by general law, may provide for the transfer of all or a proportionate amount of a limitation provided by this subsection for a person who qualifies for the limitation and establishes a different residence homestead. However, taxes otherwise limited by this subsection may be increased to the extent the value of the homestead is increased by improvements other than repairs or improvements made to comply with governmental requirements and except as may be consistent with the transfer of a limitation under this subsection. For a residence homestead subject to the limitation provided by this subsection in the 1996 tax year or an earlier tax year, the legislature shall provide for a reduction in the amount of the limitation for the 1997 tax year and subsequent tax years in an amount equal to \$10,000 multiplied by the 1997 tax rate for general elementary and secondary public school purposes applicable to the residence homestead. For a residence homestead subject to the limitation provided by this subsection in the 2014 tax year or an earlier tax year, the legislature shall provide for a reduction in the amount of the limitation for the 2015 tax year and subsequent tax years in an amount equal to \$10,000 multiplied by the 2015 tax rate for general elementary and secondary public school purposes applicable to the residence homestead. For a residence homestead subject to the limitation provided by this subsection in the 2021 tax year or an earlier tax year, the legislature shall provide for a reduction in the amount of the limitation for the 2023 tax year and subsequent tax years in an amount equal to \$15,000 multiplied by the 2022 tax rate for general elementary and secondary public school purposes applicable to the residence homestead. Beginning with the 2023 tax year, for any tax year in which the amount of the exemption provided by Subsection (c) of this section applicable to the residence homestead of a married or unmarried adult, including one living alone, or the amount of the exemption provided by Subsection (c) of this section applicable to the residence homestead of a person who is disabled as defined by Subsection (b) of this section and of a person 65 years of age or older is increased, the legislature shall provide for a reduction for that tax year and subsequent tax years in the amount of the limitation provided by this subsection applicable to a residence homestead that was subject to the limitation in the tax year preceding the tax year in which the amount of the exemption is increased in an amount equal to the amount by which the amount of the exemption is increased multiplied by the tax rate for general elementary and secondary public school purposes applicable to the residence homestead for the tax year in which the amount of the exemption is increased.

SECTION 3. Section 22, Article VIII, Texas Constitution, is amended by adding Subsection (a-1) to read as follows: (a-1) Appropriations from state tax revenues not dedicated by this constitution that are made for the purpose of paying for ad valorem tax relief as identified by the legislature by general law are not included as appropriations for purposes of determining whether the rate of growth of appropriations exceeds the limitation prescribed by Subsection (a) of this section.





SECTION 4. Section 30, Article XVI, Texas Constitution, is amended by adding Subsection (e) to read as follows: (e) The Legislature by general law may provide that members of the governing body of an appraisal entity established in a county with a population of 75,000 or more serve terms not to exceed four years.

SECTION 5. The following temporary provision is added to the Texas Constitution: TEMPORARY PROVISION.

- (a) This temporary provision applies to the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023.
- (b) The amendments to Section 1-b, Article VIII, of this constitution take effect for the tax year beginning January 1, 2023.
- (c) The amendment to Section 22, Article VIII, of this constitution applies to appropriations made for the state fiscal biennium beginning September 1, 2023, and subsequent state fiscal bienniums.
- (d) This temporary provision expires January 1, 2025.

SECTION 6. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2023. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment to authorize the legislature to establish a temporary limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes; to increase the amount of the exemption from ad valorem taxation by a school district applicable to residence homesteads from \$40,000 to \$100,000; to adjust the amount of the limitation on school district ad valorem taxes imposed on the residence homesteads of the elderly or disabled to reflect increases in certain exemption amounts; to except certain appropriations to pay for ad valorem tax relief from the constitutional limitation on the rate of growth of appropriations; and to authorize the legislature to provide for a four-year term of office for a member of the board of directors of certain appraisal districts."

HJR 2 88(2) by Metcalf