

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 288(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;

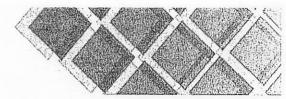
(2) one-half of the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district;

(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;



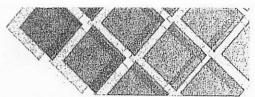


boundaries of the zone as those boundaries existed on September 1, 1999, including subsequent improvements to the property regardless of when made;

- (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
- (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, 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.





(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;

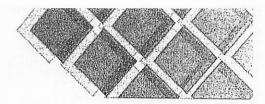
(2) if the project is to be located in a county with a population of at least 250,000 but less than 750,000:

(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:





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;

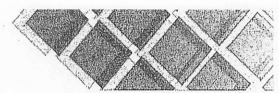
(4) the economic benefit statement prepared under Section 403.608 in connection with the proposed project;

(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.



and



(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 .





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.





- (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.

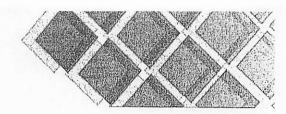
Sec. 403.619. Conflict of Interest

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,





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

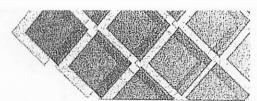
Effective September 1, 2023

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.





(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).

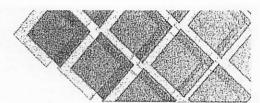
Sec. 212.206. Request for Parkland Dedication Determination

- (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.





(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.

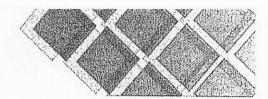
(b) A landowner may appeal a municipal planning commission's determination under Subsection (a) to the governing body of the municipality.

(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





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

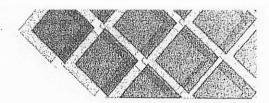
Chapter 41. Interests in Land

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,
 - (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





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.

 (1) The district may continue to rely on confirmation, directors', bond, and tax elections held before the division.

HB 2815 by Jetton

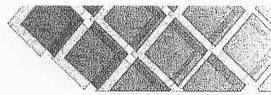
Effective June 18. 2023

Sec. 49.452. Notice to Purchasers

(a) In this section, "district" means a district:

(1) governed by Chapter 375, Local Government Code; or





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 Purehaser "(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 levid axes, a statement of the district's most recent projected rate of tax is to be placed in the appropriate space. If the district daxes, a statement of the district's most recent projected rate of tax is to be placed in the appropriate space. If the district daxes, 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 for district does not have approval from the commission to adopt an any approve the properties purchases prior to exceution 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) 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
(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





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)	=	
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.";

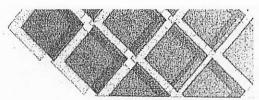
(C) one of the following, as applicable:

- (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





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





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.



FRIO COUNTY APPRAISAL DISTRICT

METHODS AND ASSISTANCE PROGRAM 2024 REPORT

2024 REPORT

ASSISTANCE PROGRAM

Frio County Appraisal District



GLENN HEGAR
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Glenn Hegar

Texas Comptroller of Public Accounts 2024-25 Final Methods and Assistance Program Review Frio County Appraisal District

Current MAP Cycle Chief Appraiser(s): Edward Garza, Interim Previous MAP Cycle Chief Appraiser(s): Edward Garza, Interim

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 with Chapter 6 of the Texas Property Tax Code?	PASS
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 All	
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	16	16	100	
Taxpayer Assistance	13	13	100	
Operating Procedures	23			
		23	100	
Appraisal Standards, Procedures and Methodology	24	24	100	

Glenn Hegar

Texas Comptroller of Public Accounts 2024-25 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.	Is the chief appraiser certified as a registered professional appraiser as prescribed by Occupations Code Section 1151.160 or do they hold a professional designation as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3.	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
4.	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
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 appraisal district board of directors meet at least quarterly in the previous year and with a quorum present at every meeting as required by Tax Code Section 6.04(b) and Government Code Chapter 551?	Yes	No Recommendation
9.	Do the appraisal district board of directors' meeting agendas match what was discussed in the meetings and was the meeting held at the time, place and date listed on the agenda?	Yes	No Recommendation
10.	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
11.	Did the appraisal district board of directors provide notice of the public hearing at which the most recent reappraisal plan was adopted, pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
12.	Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units and appraisal district board of directors according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
13.	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
14.	Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve the budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
15.	Did the appraisal district board of directors hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	Yes	No Recommendation
16.	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
17.	Did the chief appraiser distribute the farm and ranch survey instructional guide to the members of agricultural appraisal advisory board as required by Government Code Section 403.3022(e) and provide information to the board regarding how to access the informational session provided under Government Code Section 403.3022(c) in the previous year?	Yes	No Recommendation
18.	Are allocation statements sent to each taxing unit and allocations received as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

	Review Question	Answer	Recommendation
19.	Is the information on the appraisal district's website up to date?	Yes	No Recommendation
20.	Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's Standard on Communication and Outreach?	Yes	No Recommendation
21.	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

	Review Question	Answer	Recommendation
22.	Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
23.	Does the appraisal district have an effective procedural manual as described in IAAO's Standard on Communication and Outreach?	N/A	No Recommendation
24.	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
25.	Does the appraisal district have a process for the periodic review of each residence homestead exemption to confirm that the recipient of the exemption still qualifies for the exemption as required by Tax Code Section 11.43(h-1)?	Yes	No Recommendation
26.	Does the appraisal district follow their procedures to address residence homestead exemptions that are applied for after Jan. 1 according to Tax Code Section 11.42(f)?	N/A	No Recommendation
27.	Does the residence homestead exemption application used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No 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 residence 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?	Yes	No Recommendation

	Review Question	Answer	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)?	N/A	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)?	Yes	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 comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation
35.	Does the appraisal district maintain the information required in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
36.	Did the appraisal district provide written notices of changes of account numbers of appraisal records in the previous year as required by Tax Code Section 25.02(c)?	N/A	No Recommendation

OPERATING PROCEDURES

	Review Question	Answer	Recommendation
37.	Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
38.	Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation

	Review Question	Answer	Recommendation		
39.	Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code Section 2054.519 or offered under Section 2054.519(f) in the previous fiscal year as required by Government Code Section 2054.5191(a-1)?	Yes	No Recommendation		
40.	Has the appraisal district verified and reported the completion of a cybersecurity training program by employees of the appraisal district to the Texas Department of Information Resources as required by Government Code Section 2054.5191(b)(1) by August 31 of the previous fiscal year?	Yes	No Recommendation		
41.	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		
42.	Did the appraisal district hold an informal conference before the hearing on the protest with each property owner who filed a notice of protest with the appraisal review board and requested an informal conference in the previous year as required by Tax Code Section 41.445?	N/A	No Recommendation		
43.	Does the appraisal district process regular binding arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rules?	Yes	No Recommendation		
44.	Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the binding arbitration 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 Sections 42.41(a)(1) and (2)?	Yes	No Recommendation		

	Review Question	Answer	Recommendation
45.	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
46.	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 Sections 26.01(a) and (a-1)?	Yes	No Recommendation
47.	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
48.	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
49.	Are the changes identified as Tax Code Section 25.25(c) changes to the appraisal roll permissible in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation
50.	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
51.	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

	Review Question	Answer	Recommendation
52.	Does the appraisal district provide evidence during appraisal review board hearings?	Yes	No Recommendation
53.	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?	cumentation to the property owner/agent quested under Tax Code Section 41.461 at least 14 days before the hearing on the	
54.	Has the appraisal district created and maintained a publicly available and searchable online database containing Yes No Recommenda information regarding ARB hearings as required by Tax Code Section 41.13?		No Recommendation
55.	Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation
56.	Are Category D and Category E properties correctly categorized according to the Comptroller's Texas Property Tax Assistance Property Classification Guide?	Yes	No Recommendation
57.	Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
58.	Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller's office timely?	Yes	No Recommendation
59.	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
60.	Did the appraisal district report the total tax rate imposed by each taxing unit within its jurisdiction to the Comptroller's office by Oct. 15 or Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by the Electronic Appraisal Roll Submission (EARS) manual?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

	Review Question	Answer	Recommendation		
61.	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		
62.	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			
63.	Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation		
64.	Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	Yes	No Recommendation		
65.	Are deeds and other ownership documents processed within 90 days of recording?		No Recommendation		
66.	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		

	Review Question	Answer	Recommendation
67.	Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
68.	Does the appraisal district use the same or similar appraisal methods and techniques in appraising the same or similar kinds of property as required by Tax Code Section 23.01(b)?	Yes	No Recommendation
69.	Does the appraisal district have a process to determine whether there is clear and convincing evidence to change the appraised value to market value as required by Tax Code Section 23.01(e) in the tax year after a value is lowered under Tax Code Subtitle F?	Yes	No Recommendation
70.	Does the appraisal district run ratio studies by market area and neighborhood, property class or stratum?	Yes	No Recommendation
71.	Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	Yes	No Recommendation
72.	Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
73.	Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	Yes	No Recommendation
74.	Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
75.	Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	Yes	No Recommendation

	Review Question	Answer	Recommendation
76.	Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	Yes	No Recommendation
77.	Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family property?	Yes	No Recommendation
78.	Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	N/A	No Recommendation
79.	Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	N/A	No Recommendation
80.	Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse mini storage property?	Yes	No Recommendation
81.	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
82.	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
83.	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
84.	Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	N/A	No Recommendation
85.	Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation

	Review Question	Answer	Recommendation
86.	Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
87.	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
88.	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?	N/A	No Recommendation

FRIO COUNTY APPRAISAL DISTRICT

PROPERTY VALUE STUDY

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Property Tax Assistance

2023 Preliminary Findings

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

2023 Preliminary Findings

082 Frio County

Land Use Value

County Productivity Values Report [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820000001B.php]

Index Calculation Report [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820000001C.php]

007-901 Charlotte ISD (split district)

School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820079011D.php]

Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820079011L.php]

082-902 Dilley ISD (split district)

School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021D.php]

Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021L.php]

Confidence Interval Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021F.php]

Stratified Ratio Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021G.php]

Field Studies Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021H.php]

ISD Productivity Values [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021I.php]

Utilities Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021J.php]

Minerals Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829021K.php]

082-903 Pearsall ISD

School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031D.php]

Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031L.php]

Confidence Interval Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031F.php]

Stratified Ratio Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031G.php]

Field Studies Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031H.php]

ISD Productivity Values [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031l.php]

Utilities Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031J.php]

Minerals Category Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0820829031K.php]

163-901 Devine ISD (split district)

School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0821639011D.php]

Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0821639011L.php]

163-904 Hondo ISD (split district)

School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0821639041D.php]

Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2023P/0821639041L.php]

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Property Tax Assistance

2023 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	42,048	444.57	18,693,376	652.00	27,415,296
DRY CROP	51,588	98.04	5,057,583	92.00	4,746,096
BARREN	0		0		0
ORCHARD	710	546.65	388,120	546.65	388,120
IMPROVED PAS TURE	127,647	90.60	11,564,432	90.10	11,500,995
NATIVE PASTU RE	468,612	102.24	47,912,826	100.10	46,908,061
QUARANTINED LAND	0		0		0
WILDLIFE MAN AGEMENT	168		17,590		16,701
TIMBER AT PR ODUCTIVITY	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	4,146	125.48	520,220	125.48	520,220
Category Total s:	694,919		\$ 84,154,147		\$ 91,495,489

Ratio: 0.9198

Wildlife Management

Previous Land Class	No.Acres	PTAD Value	
NATIVE PASTURE	168	16,817	
Totals:	168	\$ 16,817	

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Property Tax Assistance

2023 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	1,346,196	428.59	0.9641	628.59
082-902	Dilley ISD		8,039	3,708,460	461.31	1.0377	676.58
082-903	Pearsall IS D		26,310	11,755,000	446.79	1.0050	655.26
163-901	Devine ISD		3,343	1,262,110	377.54	0.8492	553.68
163-904	Hondo ISD		1,215	621,610	511.61	1.1508	750.32
CAD Total s:		652.00	42,048	18,693,376	444.57		

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	264,377	91.23	0.9305	85.61
082-902	Dilley ISD		15,847	1,570,080	99.08	1.0106	92.98
082-903	Pearsall IS D		29,291	2,870,936	98.01	0.9997	91.97
163-901	Devine ISD		2,581	255,580	99.02	1.0100	92.92
163-904	Hondo ISD		971	96,610	99.50	1.0149	93.37
CAD Total s:		92.00	51,588	5,057,583	98.04		

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		4,350	371,860	85.49	0.9436	85.02
082-902	Dilley ISD		28,819	2,621,748	90.97	1.0041	90.47
082-903	Pearsall IS D		75,625	6,846,681	90.53	0.9992	90.03

163-901	Devine ISD		8,723	812,988	93.20	1.0287	92.69
163-904	Hondo ISD		10,130	911,155	89.95	0.9928	89.45
CAD Total s:		90.10	127,647	11,564,432	90.60		

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	296,403	104.55	1.0225	102.35
082-902	Dilley ISD		95,535	9,916,379	103.80	1.0152	101.62
082-903	Pearsall IS D		319,540	32,447,475	101.54	0.9931	99.41
163-901	Devine ISD		22,401	2,306,419	102.96	1.0069	100.79
163-904	Hondo ISD		28,469	2,963,740	104.10	1.0181	101.91
CAD Total s:		100.10	468,780	47,930,416	102.25		

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

2023 ISD Summary Worksheet

007-Atascosa/Atascosa County

Category	Local Tax Roll Valu	2023 WTD Mean Rat io	2023 PTAD Value Es timate	2023 Value Assigne d
A - SINGLE-FAMILY	69,014,836	0.9452	73,016,119	69,014,836
B - MULTIFAMILY	178,290	N/A	178,290	178,290
C1 - VACANT LOTS	3,729,860	N/A	3,729,860	3,729,860
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	16,388,614	1.0817	15,150,617	16,388,614
D2 - FARM & RANC H IMP	2,143,079	N/A	2,143,079	2,143,079
E - NON-AG LAND AND IMPROVEMEN TS	89,455,221	0.9127	98,011,637	89,455,221
F1 - COMMERCIAL REAL	21,013,317	N/A	21,013,317	21,013,317
F2 - INDUSTRIAL R EAL	0	N/A	0	0
G - ALL MINERALS	196,645,989	0.9898	198,672,448	196,645,989
J - ALL UTILITIES	20,995,460	N/A	20,995,460	20,995,460
L1 - COMMERCIAL PERSONAL	3,400,390	N/A	3,400,390	3,400,390
L2 - INDUSTRIAL P ERSONAL	15,893,992	N/A	15,893,992	15,893,992
M1 - MOBILE HOME S	10,327,440	N/A	10,327,440	10,327,440
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL I NVENTORY	0 .	N/A	0	0
S - SPECIAL INVEN TORY	575,970	N/A	575,970	575,970

Subtotal	449,762,458	0	463,108,619	449,762,458
Less Total Deductio	51,683,869	0	53,399,388	51,683,869
Total Taxable Value	398,078,589	0	409,709,231	398,078,589

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

Measure	Value	Description
T1	415,753,770	School district taxable value for M &O purposes before the loss to the increase in the state-mandated ho mestead exemption
T2	398,078,589	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and the tax ceiling reduction
Т3	415,753,770	T1 minus 50% of the loss to the loc al optional percentage homestead exemption
T4	398,078,589	T2 minus 50% of the loss to the loc al optional percentage homestead exemption
T13	423,133,770	T-1 plus the cost of the second mo st recent increase for that pvs year in the mandatory homestead exem ptions
T15	428,053,770	T-13 Plus the cost of the second m ost recent increase for that PVS ye ar in the mandatory homestead exemptions
T17	399,700,245	School district taxable value for M & O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	415,753,770	School district taxable value for i& s purposes before the loss to the i ncrease in the state-mandated hom estead exemption
Т8	398,078,589	School district taxable value for i& s purposes after the loss to the inc rease in the state-mandated homes tead exemption and the tax ceiling reduction
Т9	415,753,770	T7 minus 50% of the loss to the loc al optional percentage homestead exemption

3/24, 2.20 FW	2020 102 24	
T10	398,078,589	T8 minus 50% of the loss to the loc al optional percentage homestead exemption
T14	423,133,770	T13 plus the loss to the chapter 31 3 agreement
T16	428,053,770	T-1 plus the cost of the second mo st recent increase for that PVS yea r in the mandatory homestead exe mptions
T18	399,700,245	T17 plus the loss to the chapter 31 3 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	17,675,181	Loss to the increase in the state-m andated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optiona I percentage homestead exemption
LOSS_PREV_INCR_HMSTD	7,380,000	Loss to the previous increase in the e state-mandated homestead
LOSS_SCND_INCR_HMSTD	4,920,000	Loss to Second Previous Homeste ad Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED

082-Frio/Frio County

007-901/Charlotte ISD

Category	Local Tax Roll Valu	2023 WTD Mean Rat	2023 PTAD Value Es timate	2023 Value Assigne d
A - SINGLE-FAMILY	314,060	N/A	314,060	314,060
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	2,278,836	N/A	2,278,836	2,278,836
D2 - FARM & RANC H IMP	346,230	N/A	346,230	346,230
E - NON-AG LAND AND IMPROVEMEN TS	3,615,890	N/A	3,615,890	3,615,890
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL R EAL	0	N/A	0	0
G - ALL MINERALS	1,644,780	N/A	1,644,780	1,644,780
J - ALL UTILITIES	4,348,280	N/A	4,348,280	4,348,280
L1 - COMMERCIAL PERSONAL	174,730	N/A	174,730	174,730
L2 - INDUSTRIAL P ERSONAL	0	N/A	0	0
M1 - MOBILE HOME S	244,500	N/A	244,500	244,500
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL I NVENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	0	N/A	0	0
Subtotal	12,967,306	0	12,967,306	12,967,306
Less Total Deductio	2,172,451	0	2,172,451	2,172,451

6/14

Total Taxable Value | 10,794,855 | 0 | 10,794,855 | 10,794,855

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

Measure	Value	Description
T1	11,475,605	School district taxable value for M &O purposes before the loss to the increase in the state-mandated ho mestead exemption
T2	10,794,855	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and the tax ceiling reduction
ТЗ	11,475,605	T1 minus 50% of the loss to the loc al optional percentage homestead exemption
T4	10,794,855	T2 minus 50% of the loss to the loc al optional percentage homestead exemption
T13	11,760,605	T-1 plus the cost of the second mo st recent increase for that pvs year in the mandatory homestead exem ptions
T15	11,950,605	T-13 Plus the cost of the second m ost recent increase for that PVS ye ar in the mandatory homestead exemptions
T17	10,911,896	School district taxable value for M & O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
Т7	11,475,605	School district taxable value for i& s purposes before the loss to the i ncrease in the state-mandated hom estead exemption
Т8	10,794,855	School district taxable value for i& s purposes after the loss to the inc rease in the state-mandated homes tead exemption and the tax ceiling reduction
Т9	11,475,605	T7 minus 50% of the loss to the loc al optional percentage homestead exemption

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T10	10,794,855	T8 minus 50% of the loss to the loc al optional percentage homestead exemption
T14	11,760,605	T13 plus the loss to the chapter 31 3 agreement
T16	11,950,605	T-1 plus the cost of the second mo st recent increase for that PVS yea r in the mandatory homestead exe mptions
T18	10,911,896	T17 plus the loss to the chapter 31 3 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	680,750	Loss to the increase in the state-m andated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optiona I percentage homestead exemption
LOSS_PREV_INCR_HMSTD	285,000	Loss to the previous increase in the e state-mandated homestead
LOSS_SCND_INCR_HMSTD	190,000	Loss to Second Previous Homeste ad Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID BECAUSE THIS PORTION OF THE SCHOOL DISTRICT WAS TOO SMALL TO BE STUDIED, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Valu e	2023 WTD Mean Rat io	2023 PTAD Value Es timate	2023 Value Assigne d
A - SINGLE-FAMILY	69,328,896	0.9454	73,330,179	69,328,896
B - MULTIFAMILY	178,290	N/A	178,290	178,290
C1 - VACANT LOTS	3,729,860	N/A	3,729,860	3,729,860
C2 - COLONIA LOT	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	18,667,450	1.0710	17,429,453	18,667,450
D2 - FARM & RANC H IMP	2,489,309	N/A	2,489,309	2,489,309
E - NON-AG LAND AND IMPROVEMEN TS	93,071,111	0.9158	101,627,527	93,071,111
F1 - COMMERCIAL REAL	21,013,317	N/A	21,013,317	21,013,317
F2 - INDUSTRIAL R EAL	0	N/A	0	0
G - ALL MINERALS	198,290,769	0.9899	200,317,228	198,290,769
J - ALL UTILITIES	25,343,740	N/A	25,343,740	25,343,740
L1 - COMMERCIAL PERSONAL	3,575,120	N/A	3,575,120	3,575,120
L2 - INDUSTRIAL P ERSONAL	15,893,992	N/A	15,893,992	15,893,992
M1 - MOBILE HOME S	10,571,940	N/A	10,571,940	10,571,940
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL I NVENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	575,970	N/A	575,970	575,970
Subtotal	462,729,764		476,075,925	462,729,764
Less Total Deductio	53,856,320		55,571,839	53,856,320
Total Taxable Value	408,873,444		420,504,086	408,873,444

I ne 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

Measure	Value	Description
T1	427,229,375	School district taxable value for M &O purposes before the loss to the increase in the state-mandated ho mestead exemption
T2	408,873,444	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and the tax ceiling reduction
ТЗ	427,229,375	T1 minus 50% of the loss to the loc al optional percentage homestead exemption
T4	408,873,444	T2 minus 50% of the loss to the loc al optional percentage homestead exemption
T13	434,894,375	T-1 plus the cost of the second mo st recent increase for that pvs year in the mandatory homestead exem ptions
T15	440,004,375	T-13 Plus the cost of the second m ost recent increase for that PVS ye ar in the mandatory homestead exemptions
T17	410,612,141	School district taxable value for M & O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
Т7	427,229,375	School district taxable value for i& s purposes before the loss to the i ncrease in the state-mandated hom estead exemption
Т8	408,873,444	School district taxable value for i& s purposes after the loss to the inc rease in the state-mandated homes tead exemption and the tax ceiling reduction
Т9	427,229,375	T7 minus 50% of the loss to the loc al optional percentage homestead exemption

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T10	408,873,444	T8 minus 50% of the loss to the loc al optional percentage homestead exemption
T14	434,894,375	T13 plus the loss to the chapter 31 3 agreement
T16	440,004,375	T-1 plus the cost of the second mo st recent increase for that PVS yea r in the mandatory homestead exe mptions
T18	410,612,141	T17 plus the loss to the chapter 31 3 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	18,355,931	Loss to the increase in the state-m andated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optiona I percentage homestead exemption
LOSS_PREV_INCR_HMSTD	7,665,000	Loss to the previous increase in the e state-mandated homestead
LOSS_SCND_INCR_HMSTD	5,110,000	Loss to Second Previous Homeste ad Increase

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Property Tax Assistance

2023 Deduction Detail

007-Atascosa Atascosa County

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	37,355,181	37,355,181	37,355,181
Homestead - State-Manda ted Over-65 or Disable d \$10,000	1,091,060	1,091,060	1,091,060
Homestead - 100% Disabl ed or Unemployable Veter ans	2,616,295	2,616,295	2,616,295
Homestead - Disabled Vet erans and Surviving Spouse	366,622	366,622	366,622
Homestead - Over-65 or D isabled Freeze Loss	3,019,907	4,337,075	3,019,907
Homestead - 10% Apprais al Cap Loss	6,870,827	7,269,178	6,870,827
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	310,431	310,431	310,431
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0

	•	
53,546	53,546	53,546
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
	0	0 0 0 0 0 0

082-Frio Frio County

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	1,440,750	1,440,750	1,440,750
Homestead - State-Manda ted Over-65 or Disable d \$10,000	76,510	76,510	76,510
Homestead - 100% Disable ed or Unemployable Veter ans	0	0	0
Homestead - Disabled Vet erans and Surviving Spo use	12,000	12,000	12,000
Homestead - Over-65 or D isabled Freeze Loss	117,041	117,041	117,041
Homestead - 10% Apprais al Cap Loss	0	0	0
Freeport	0	0	0
Pollution Control	526,150	526,150	526,150
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	0	0	0
Tax Increment Financing	0	0	0

5/24, 2:20 PM		2023 Deduction Detail	
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 Charit y 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

Deductions Allowed in PV S	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	38,795,931	38,795,931	38,795,931
Homestead - State-Manda ted Over-65 or Disable d \$10,000	1,167,570	1,167,570	1,167,570
Homestead - 100% Disabled or Unemployable Veterans	2,616,295	2,616,295	2,616,295
Homestead - Disabled Vet erans and Surviving Spo use	378,622	378,622	378,622
Homestead - Over-65 or D isabled Freeze Loss	3,136,948	4,454,116	3,136,948
Homestead - 10% Apprais al Cap Loss	6,870,827	7,269,178	6,870,827

5/24, 2:20 PM		2023 Deduction Detail	
Freeport	0	0	0
Pollution Control	526,150	526,150	526,150
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	310,431	310,431	310,431
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	53,546	53,546	53,546
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	53,856,320	55,571,839	53,856,320

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Property Tax Assistance

2023 ISD Summary Worksheet

082-Frio/Frio County

082-902/Dilley ISD

Category	Local Tax Roll Valu e	2023 WTD Mean Rat io	2023 PTAD Value Es timate	2023 Value Assigne d
A - SINGLE-FAMILY	46,277,690	0.8323	55,602,175	46,277,690
B - MULTIFAMILY	5,241,930	N/A	5,241,930	5,241,930
C1 - VACANT LOTS	2,627,560	N/A	2,627,560	2,627,560
C2 - COLONIA LOT S	51,020	N/A	51,020	51,020
D1 ACRES - QUALI FIED OPEN-SPACE LAND	17,835,597	0.9267	19,246,933	17,835,597
D2 - FARM & RANC H IMP	2,008,780	N/A	2,008,780	2,008,780
E - NON-AG LAND AND IMPROVEMEN TS	46,604,150	0.8395	55,514,175	46,604,150
F1 - COMMERCIAL REAL	83,660,670	1.0432	80,196,194	83,660,670
F2 - INDUSTRIAL R EAL	34,600,420	N/A	34,600,420	34,600,420
G - ALL MINERALS	477,551,380	1.0040	475,648,785	477,551,380
J - ALL UTILITIES	173,637,570	0.9816	176,892,390	173,637,570
L1 - COMMERCIAL PERSONAL	17,082,750	N/A	17,082,750	17,082,750
L2 - INDUSTRIAL P ERSONAL	115,217,830	N/A	115,217,830	115,217,830
M1 - MOBILE HOME S	14,397,400	N/A	14,397,400	14,397,400
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL I NVENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	645,350	N/A	645,350	645,350

Subtotal	1,037,440,097	0	1,054,973,692	1,037,440,097
Less Total Deductions	55,698,038	0	57,353,278	55,698,038
Total Taxable Value	981,742,059	0	997,620,414	981,742,059

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

Measure	Value	Description
T1	992,619,469	School district taxable value for M &O purposes before the loss to the increase in the state-mandated ho mestead exemption
T2	981,742,059	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and the tax ceiling reduction
Т3	992,619,469	T1 minus 50% of the loss to the loc al optional percentage homestead exemption
T4	981,742,059	T2 minus 50% of the loss to the loc al optional percentage homestead exemption
T13	1,002,804,469	T-1 plus the cost of the second mo st recent increase for that pvs year in the mandatory homestead exem ptions
T15	1,009,594,469	T-13 Plus the cost of the second m ost recent increase for that PVS ye ar in the mandatory homestead exemptions
T17	982,961,325	School district taxable value for M & O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
Т7	992,619,469	School district taxable value for i& s purposes before the loss to the i ncrease in the state-mandated hom estead exemption
Т8	981,742,059	School district taxable value for i& s purposes after the loss to the inc rease in the state-mandated homes tead exemption and the tax ceiling reduction
Т9	992,619,469	T7 minus 50% of the loss to the loc al optional percentage homestead exemption

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T10	981,742,059	T8 minus 50% of the loss to the loc al optional percentage homestead exemption
T14	1,002,804,469	T13 plus the loss to the chapter 31 3 agreement
T16	1,009,594,469	T-1 plus the cost of the second mo st recent increase for that PVS yea r in the mandatory homestead exe mptions
T18	982,961,325	T17 plus the loss to the chapter 31 3 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	10,877,410	Loss to the increase in the state-m andated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optiona I percentage homestead exemption
LOSS_PREV_INCR_HMSTD	10,185,000	Loss to the previous increase in the e state-mandated homestead
LOSS_SCND_INCR_HMSTD	6,790,000	Loss to Second Previous Homeste ad Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED

142-La Salle/La Salle County

082-902/Dilley ISD

Category	Local Tax Roll Valu e	2023 WTD Mean Rat io	2023 PTAD Value Es timate	2023 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	4,293,544	1.0824	3,966,713	4,293,544
D2 - FARM & RANC H IMP	1,367,330	N/A	1,367,330	1,367,330
E - NON-AG LAND AND IMPROVEMEN TS	19,274,727	N/A	19,274,727	19,274,727
F1 - COMMERCIAL REAL	467,200	N/A	467,200	467,200
F2 - INDUSTRIAL R EAL	2,647,590	N/A	2,647,590	2,647,590
G - ALL MINERALS	352,309,221	0.9929	354,828,503	352,309,221
J - ALL UTILITIES	51,378,526	0.9609	53,469,171	51,378,526
L1 - COMMERCIAL PERSONAL	49,870	N/A	49,870	49,870
L2 - INDUSTRIAL P ERSONAL	4,818,030	N/A	4,818,030	4,818,030
M1 - MOBILE HOME S	558,370	N/A	558,370	558,370
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL I NVENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	0	N/A	0	0
Subtotal	437,164,408	0	441,447,504	437,164,408
Less Total Deductio	2,960,401	0	2,960,401	2,960,401

Total Taxable Value | 434,204,007 | 0 | 438,487,103 | 434,204,007

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

Measure	Value	Description
T1	434,823,966	School district taxable value for M &O purposes before the loss to the increase in the state-mandated ho mestead exemption
T2	434,204,007	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and the tax ceiling reduction
ТЗ	434,823,966	T1 minus 50% of the loss to the loc al optional percentage homestead exemption
T4	434,204,007	T2 minus 50% of the loss to the loc al optional percentage homestead exemption
T13	435,123,966	T-1 plus the cost of the second mo st recent increase for that pvs year in the mandatory homestead exem ptions
T15	435,323,966	T-13 Plus the cost of the second m ost recent increase for that PVS ye ar in the mandatory homestead exemptions
T17	434,248,318	School district taxable value for M & O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
Т7	434,823,966	School district taxable value for i& s purposes before the loss to the i ncrease in the state-mandated hom estead exemption
Т8	434,204,007	School district taxable value for i& s purposes after the loss to the inc rease in the state-mandated homes tead exemption and the tax ceiling reduction
Т9	434,823,966	T7 minus 50% of the loss to the loc al optional percentage homestead exemption

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T10	434,204,007	T8 minus 50% of the loss to the loc al optional percentage homestead exemption
T14	435,123,966	T13 plus the loss to the chapter 31 3 agreement
T16	435,323,966	T-1 plus the cost of the second mo st recent increase for that PVS yea r in the mandatory homestead exe mptions
T18	434,248,318	T17 plus the loss to the chapter 31 3 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	619,959	Loss to the increase in the state-m andated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optiona I percentage homestead exemption
LOSS_PREV_INCR_HMSTD	300,000	Loss to the previous increase in the e state-mandated homestead
LOSS_SCND_INCR_HMSTD	200,000	Loss to Second Previous Homeste ad Increase

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED

Category	Local Tax Roll Valu e	2023 WTD Mean Rat io	2023 PTAD Value Es timate	2023 Value Assigne d
A - SINGLE-FAMILY	46,277,690	0.8323	55,602,175	46,277,690
B - MULTIFAMILY	5,241,930	N/A	5,241,930	5,241,930
C1 - VACANT LOTS	2,627,560	N/A	2,627,560	2,627,560
C2 - COLONIA LOT S	51,020	N/A	51,020	51,020
D1 ACRES - QUALI FIED OPEN-SPACE LAND	22,129,141	0.9533	23,213,646	22,129,141
D2 - FARM & RANC H IMP	3,376,110	N/A	3,376,110	3,376,110
E - NON-AG LAND AND IMPROVEMEN TS	65,878,877	0.8809	74,788,902	65,878,877
F1 - COMMERCIAL REAL	84,127,870	1.0429	80,663,394	84,127,870
F2 - INDUSTRIAL R EAL	37,248,010	N/A	37,248,010	37,248,010
G - ALL MINERALS	829,860,601	0.9993	830,477,288	829,860,601
J - ALL UTILITIES	225,016,096	0.9768	230,361,561	225,016,096
L1 - COMMERCIAL PERSONAL	17,132,620	N/A	17,132,620	17,132,620
L2 - INDUSTRIAL P ERSONAL	120,035,860	N/A	120,035,860	120,035,860
M1 - MOBILE HOME S	14,955,770	N/A	14,955,770	14,955,770
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL I NVENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	645,350	N/A	645,350	645,350
Subtotal	1,474,604,505		1,496,421,196	1,474,604,505
Less Total Deductions	58,658,439		60,313,679	58,658,439
Total Taxable Value	1,415,946,066		1,436,107,517	1,415,946,066

I ne taxable values snown 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

Measure	Value	Description
T1	1,427,443,435	School district taxable value for M &O purposes before the loss to the increase in the state-mandated ho mestead exemption
T2	1,415,946,066	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and the tax ceiling reduction
ТЗ	1,427,443,435	T1 minus 50% of the loss to the loc al optional percentage homestead exemption
T4	1,415,946,066	T2 minus 50% of the loss to the loc al optional percentage homestead exemption
T13	1,437,928,435	T-1 plus the cost of the second mo st recent increase for that pvs year in the mandatory homestead exem ptions
T15	1,444,918,435	T-13 Plus the cost of the second m ost recent increase for that PVS ye ar in the mandatory homestead exemptions
T17	1,417,209,643	School district taxable value for M & O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description	
Т7	1,427,443,435	School district taxable value for i& s purposes before the loss to the i ncrease in the state-mandated hom estead exemption	
Т8	1,415,946,066	School district taxable value for i& s purposes after the loss to the inc rease in the state-mandated homes tead exemption and the tax ceiling reduction	
Т9	1,427,443,435	T7 minus 50% of the loss to the loc al optional percentage homestead exemption	

13/14

0/E/04 0:03 DM	2023 ISD	2023 ISD Summary Worksneet	
8/5/24, 2:23 PM T10	1,415,946,0	T8 minus 50% of the loss to the loc al optional percentage homestead exemption	
T14	1,437,928,4	T13 plus the loss to the chapter 31 3 agreement	
T16	1,444,918,4	T-1 plus the cost of the second mo st recent increase for that PVS year in the mandatory homestead exemptions	
T18	1,417,209,6	T17 plus the loss to the chapter 31 3 agreement	

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	11,497,369	Loss to the increase in the state-m andated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optiona I percentage homestead exemption
LOSS_PREV_INCR_HMSTD	10,485,000	Loss to the previous increase in the e state-mandated homestead
LOSS_SCND_INCR_HMSTD	6,990,000	Loss to Second Previous Homeste ad Increase