



Texas Association of Property Tax Professionals

Bill Number	Author/Sponsor	Short Caption	Summary	Effective Date	Most Recent Fiscal Note
<a href="#">SB 2</a>	Bettencourt/ Birdwell	<i>Texas Property Tax Reform and Transparency Act of 2019</i> Relating to ad valorem taxation; authorizing fees.	<p>Senate Bill 2 is probably the most sweeping revision to the property tax system in Texas since the Peveto bill established the current system. The vast majority of the bill dealt with the “no new revenue rate” and provisions attendant to that portion of the bill. However, the bill was far reaching in other ways by addressing changes that needed to be made and introducing new solutions to old problems. Generally speaking all of the provisions in the bill are very tax payer / property owner friendly.</p> <p>Provisions include:</p> <ol style="list-style-type: none"> <li>1. Creation of a Comptroller Property Tax Administration Advisory Board</li> <li>2. Increases mandatory training and education of ARB members</li> <li>3. Increases mandatory training of Arbitrators</li> <li>4. Each property owner, consultant, CAD employee will be provided an ARB survey. The survey results will be provided to the Comptroller’s office for summarizing into an annual report. No one is obligated to fill out a survey.</li> </ol>	<p>This Act takes effect <u>January 1, 2020</u> exceptions:  <u>August 26, 2019</u></p> <p><b>Section 106:</b> <i>designated persons calculate the rollback tax rate of the taxing unit for the 2015-2019 tax years.</i></p> <p><b>Section 118:</b> <i>the comptroller of public accounts shall provide a written notice to each appraisal district.</i></p> <p><u>September 1, 2019</u></p> <p><b>Section 92:</b> <i>Tax code, effective January 1, 2020, is repealed.</i></p> <p><u>September 1, 2020</u></p> <p><b>6.41(b):</b> <i>adding an appraisal review</i></p> <p><b>6.41(b-1):</b> <i>the district board of directors may increase the size of the</i></p>	



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			<ol style="list-style-type: none"> <li>5. Establishes term limits for ARB members. 6 years max.</li> <li>6. The local Administrative judge will appoint the ARB Chairman</li> <li>7. ARB must identify the subject matter of a hearing</li> <li>8. Taxpayer may request information that will be presented at a hearing at no charge to the taxpayer</li> <li>9. In a hearing ARB may not raise a value above the notified value</li> <li>10. Taxpayers an or their agent</li> <li>11. CAD cannot introduce information in a hearing other than that which was timely requested by and timely provided to the taxpayer or agent.</li> <li>12. No ARB hearings on Sunday</li> <li>13. Hearings cannot be scheduled to begin later than 7:00 pm.</li> <li>14. Nepotism reforms for ARB, CAD, and BOD members</li> <li>15. Special panels can be created and assignment to a special panel is at the request or consent of the tax payer</li> <li>16. Qualifications for appointment to Special Panels is prescribed</li> <li>17. Appraisal manuals to be used in appraising property by a CAD are determined</li> </ol>	<p><i>district appraisal review board.</i></p> <p><b>6.41(b-2):</b> <i>an appraisal district board of directors for a district established in a county with a population of one million or more may increase the size of the district appraisal review board.</i></p> <p><b>6.41(d-9):</b> <i>the local administrative district judge shall select the qualified members to serve on the district appraisal review board.</i></p> <p><b>6.41(d-10):</b> <i>the local administrative district judge shall enter an appropriate order designating such members and setting each member's respective term of office.</i></p> <p><b>6.414(d):</b> <i>an auxiliary board member may hear taxpayer protests before the appraisal review board.</i></p> <p><b>6.425:</b> <i>the appraisal review board shall establish special panels.</i></p>	
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			<p>18. The current provision in the law giving preference to a CAD employee in a litigation proceeding is repealed</p> <p>19. Toplining is permitted</p> <p>20. Suits like the one the City of Austin filed against all owners of commercial property in Travis County is no longer permitted</p> <p><b>The following provisions are repealed:</b>  <a href="#">403.302(m-1),(n)</a> Government Code/ Comptroller’s Property Value Study Advisory Committee  <a href="#">140.010</a> Local Government Code/ proposed property tax rate notice for counties and municipalities  <a href="#">1063.255</a> Special Districts Code/ petition and order for election to reduce tax rate  <a href="#">5.103(e),(f)</a> Tax Code/ Comptroller prescribing contents of a survey form for public to have a reasonable opportunity to offer comments and suggestions concerning the ARB &amp; the issuance of an annual report summarizing the survey forms  <a href="#">6.412(e)</a>/ restrictions on serving three consecutive terms of appraisal review board members  <a href="#">22.23(c)</a>/ filing dates if one or more taxing units exempt property  <a href="#">25.19(b-2)</a>/ requirement for notice of appraised value the preceding year</p>	<p><b>41.44(d):</b> a notice of protest is sufficient if it identifies the protesting property owner.</p> <p><b>41.45(d):</b> an appraisal review board consisting of more than 3 members may sit in panels of not fewer than 3 members to conduct protest hearings.</p> <p><b>41.45(d-1):</b> an appraisal review board shall sit in special panels to conduct protest hearings.</p> <p><b>41.45(d-2):</b> the determination of a protest heard by a panel must be made by the board.</p> <p><b>41.45(d-3):</b> the board must deliver notice of a hearing or meeting to determine a protest heard by a panel.</p> <p>41.66(k): protests shall be randomly assigned to the panels of appraisal review boards.</p> <p><b>41.66(k-1):</b> if a protest is scheduled to be heard by a particular special panel, the protest may not be reassigned to another</p>	
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			<p><a href="#">41A.06(c)</a>/ certain training program requirements for an arbitrator  <a href="#">42.23(i)</a>/ if a value is under appeal allowing court to give preference to an employee who is authorized to perform an appraisal  <a href="#">49.236</a> Water Code/ notice of a tax hearing  <a href="#">49.236(d)</a> relating to petition for election is governing body of district adopts rate that would impose 1.08 times more  <a href="#">49.2361</a>/ additional notices for certain tax increases</p>	<p><i>special panel without the consent of the property owner.</i></p> <p><u>January 1, 2021</u>  <b>25.19(b-3):</b> <i>the taxable value of the property in the preceding year for each taxing unit taxing the property.</i>  <b>25.19(b-4):</b> <i>the appraised value of the property for the current year.</i>  <b>26.04(d-1):</b> <i>the designated person shall use the tax rate calculation forms to calculate the no-new-revenue tax rate and the voter-approval tax rate.</i>  <b>26.04(d-2):</b> <i>the designated person must certify on the tax rate calculation forms that the tax rates have been accurately calculated.</i>  <b>26.04(d-3):</b> <i>the designated person shall submit the tax rate calculation forms to the county accessor-collector.</i>  <b>26.04(e-1):</b> <i>the no-new revenue tax rate, the voter-</i></p>	
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				<p><i>approval tax rate, and an explanation of how they were calculated.</i></p> <p><b>26.04(e-5):</b> <i>the governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms.</i></p> <p><b>26.04(g):</b> <i>a person who owns taxable property is entitled to an injunction prohibiting the taxing unit in which the property is taxable from adopting a tax rate.</i></p> <p><b>26.05(e):</b> <i>a person who owns taxable property is entitled to an injunction restraining the collection of taxes by a taxing unit in which the property is taxable if the taxing unit has not complied with the requirements.</i></p> <p><u>January 1, 2022</u></p> <p><b>25.19(b):</b> <i>the chief appraiser shall separate real from personal property.</i></p>	
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				<i>25.19(i): delivery with a notice is sufficient to comply with the requirement that the notice include the information specified.</i>	
<a href="#">HB 380</a>	Geren/Swanson	Ad valorem tax appeals	Entitles a property owner to appeal certain ARB orders, as well as establishes the appropriate jurisdiction of the state's district courts with respect to certain appraisal cases.	9/1/19	<a href="#">Engrossed version</a>
<a href="#">HB 492</a>	Shine/Taylor	Temporary option from ad valorem taxation	Allows for income producing personal property and improvements to real property to qualify for a property tax exemption if they are located in an area declared a disaster by the Governor and was at least 15% damaged by the disaster.	1/1/20 if HJR 34 is approved by the voters.	<a href="#">Enrolled version</a>
<a href="#">HB 639</a>	Springer/Nichols	Eligibility land ecological laboratory	Redefines the qualification of land to be appraised as open-spaces land to be used as an ecological laboratory by a public or private university in order to ensure that this exemption is only used for its bona fide purpose and not exploited as a loophole for avoiding a market value appraisal of land. Language states land had to have been principally used in that manner for five of the preceding seven years.	1/1/21	<a href="#">Engrossed version</a>
<a href="#">HB 861</a>	Anchia/Campbell	Calculation interest ad valorem tax appeal	Relating to the calculation of penalties and interest resulting from the final determination of an ad valorem tax appeal that changes a property owner's tax liability.	9/1/19	<a href="#">Engrossed version</a>



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<a href="#">HB 1060</a>	Bell, Cecil/Kolkhorst	Authority property owner to request notice	Requires that an appraisal review board deliver notice of a scheduled taxpayer protest hearing by certified mail or e-mail if either delivery option is requested by the property owner.	9/1/19	<a href="#">Engrossed version</a>
<a href="#">HB 1254</a>	Murphy/ Hancock	Eligibility land secured by home equity loan	Relating to the eligibility of land secured by a home equity loan to be designated for agricultural use for ad valorem tax purposes.	1/1/20	<a href="#">Engrossed version</a>
<a href="#">HB 1313</a>	King, Phil/Birdwell	Authority the chief appraiser of appraisal	Provides that in case of properties that the previous year had their appraised value lowered under Subtitle F of the Tax Code that the chief appraiser may not raise the appraised value in the following year without “clear and convincing” evidence that supports the increase in appraised value.	1/1/20	<a href="#">Enrolled version</a>
<a href="#">HB 1526</a>	Bell, Cecil/Paxton	Treatment nursery stock weather protection	Relating to the treatment of a nursery stock weather protection unit as an implement of husbandry for ad valorem tax purposes.	1/1/20	<a href="#">Engrossed version</a>
<a href="#">HB 1743</a>	King, Tracy/Creighton	Additional ad valorem tax interest imposed	Decreases the number of claw back years from 5 to 3 and the interest rate from 7% to 5% that are used to calculate the additional taxes imposed when an open space land or timber land exemption to a property is changes.	9/1/19	<a href="#">Engrossed version</a>
<a href="#">HB 1802</a>	Bohac/Hancock	Deadline filing request for binding	Increases the deadline from 45 to 60 days that a property owner has to file for binding arbitration under chapter 41 of the Tax Code. The bill also requires the Comptroller to notify property owners in writing of any deficiencies in a rejected application for binding arbitration and to give the property owner 15 days to correct the application’s errors.	Effective immediately	<a href="#">Engrossed version</a>



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<a href="#">HB 1815</a>	Sanford/Fallon	Deadline filing application for an allocation	TAPTP proposed legislation the moves from April 1 back to May 1 the deadline for a property owner to submit their application for an allocation claim.	1/1/20	<a href="#">Engrossed version</a>
<a href="#">HB 1883</a>	Bonnen, Greg/Creighton	Deferred payment ad valorem taxes persons	Relating to deferred payment of ad valorem taxes for certain persons serving in the United States armed forces.	9/1/19	<a href="#">Engrossed version</a>
<a href="#">HB 1885</a>	Bonnen, Greg/Zaffirini	Waiver interest if error by mortgagee results	Relating to the waiver of penalties and interest if an error by a mortgagee results in failure to pay an ad valorem tax.	1/1/20	<a href="#">Engrossed version</a>
<a href="#">HB 2159</a>	Meyer/Paxton	Correction ad valorem tax appraisal roll	TAPTP proposed legislation that allows for a residential property owner to be awarded a late filing reduction in appraised value under 25.25D of the Tax Code if they demonstrate that their property was over-valued by 25%, as opposed to 33%.	Effective immediately	<a href="#">Enrolled version</a>
<a href="#">HB 2179</a>	Wray/Hughes	Grounds sanctions on certain persons for	Lowers the threshold of evidence of bias or misconduct necessary for an ARB board members to be removed from their position by a majority of the board or by the local administrative judge who appointed the board member.	Effective immediately	<a href="#">Engrossed version</a>
<a href="#">HB 3143</a>	Murphy/West	Property Redevelopment Tax Abatement Act	Imposes additional public notice, hearing, and reporting requirements for certain tax abatement agreements under the Property Redevelopment and Tax Abatement Act.	9/1/19	<a href="#">Enrolled Version</a>
<a href="#">HB 2441</a>	Wray/Paxton	Entitlement person who is disabled elderly	Clarifies that an elderly property owner may receive both the 65 and older exemption and	1/1/20	<a href="#">Engrossed version</a>





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			the disabled individual exemption in the same taxing year with respect to taxes.		
<a href="#">HB 2859</a>	Capriglione/ Fallon	Precious metals held depository in this	Create a property tax exemption for persons owning precious metals held in precious metal depositories in this state, regardless of whether the precious metals were held or used for the production of income. The exemption would be available immediately upon qualification, and persons could claim the exemption without applying for it. Taxing units would be prohibited from taxing precious metals regardless of whether the metals were held or used in the production of income.	1/1/10	<a href="#">Introduced version</a>
<a href="#">HB 3348</a>	Guillen/Hinojosa	Eligibility land on which the Animal Health	Provides for land eligible for agriculture use for appraisal purposes will not lose this eligibility due to the land being subject to a temporary quarantine established at any time during the tax year by TAHC for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks. The landowner must notify, within 30 days, the chief appraiser in writing that his land is in a tick eradication area. The landowner must also notify the chief appraiser within 30 days when the land is removed from the program.	Effective immediately	<a href="#">Engrossed version</a>
<a href="#">HB 3384</a>	Shine/ Bettencourt	Authority the comptroller to conduct	<ul style="list-style-type: none"> <li>• HB 3384 modifies section related to mandatory reviews of appraisal districts by the Comptroller every 2 years</li> <li>• Allows for limited scope review when districts meet following criteria:</li> </ul>	Effective Immediately	<a href="#">Engrossed Version</a>



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			<ul style="list-style-type: none"><li>○ District is located wholly or partly in a county with a disaster declaration</li><li>○ <b>And</b> chief appraiser of the district requests limited-scope review</li><li>○ <b>And</b> Comptroller finds <b>one or more</b> of the following:<ul style="list-style-type: none"><li>▪ Building used for district business is destroyed/unusable for at least 30 days</li><li>▪ District records are destroyed/unusable for at least 30 days</li><li>▪ District computer system is destroyed/unusable for at least 30 days</li><li>▪ District lacks resources to conduct full review due to extraordinary circumstances</li></ul></li><li>● Specifies language pertaining to review of taxpayer assistance provided by each district</li><li>● Specifies language pertaining to developing rules for implementation to include possible limited-scope reviews</li></ul>		
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<a href="#">HJR 34</a>	Shine/ Bettencourt	Ad valorem taxation of damaged property	The proposed constitutional amendment will be <u>presented to Texas voters on November 5, 2019</u> . The voters will decide yes or no on authorizing the legislature to provide for a temporary local option exemption from ad valorem taxation of a portion of the appraisal value of certain property damaged by a disaster. Ballot language: "The constitutional amendment authorizing the legislature to provide for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster."	1/1/20 if approved by the voters	<a href="#">Enrolled Version</a>
<a href="#">HJR 95</a>	Capriglione/ Fallon	Ad valorem taxation precious metals	The proposed constitutional amendment will be <u>presented to Texas voters on November 5, 2019</u> . Allows the Legislature by general law to exempt from property taxation precious metal held in a precious metal depository in the state. The Legislature by general law could define "precious metal" and "precious metal depository" for purposes of this exemption. Ballot language: "The constitutional amendment authorizing the legislature to exempt from ad valorem taxation precious metal held in a precious metal depository located in this state."		<a href="#">Engrossed Version</a>
<a href="#">SB 443</a>	Hancock/ Murphy	Ad valorem taxation uninhabitable property	Extends the two-year limit for claiming the homestead exemption without living on the premises to five years in areas declared area by the Governor.	Effective immediately	<a href="#">Engrossed Version</a>



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<a href="#">SB 662</a>	Campbell/Paddie	Availability personal information	Would except from the public availability requirement of state public information law information related to the home address, phone number, emergency contact, or Social Security number of a statewide elected officer or member of the Legislature. Information that revealed whether elected officials or legislators had family members also would be made confidential. The bill also would make statutory provisions relating to the confidentiality of certain home address information in appraisal records applicable to such officials and legislators.	Effective Immediately	<a href="#">Introduced Version</a>
<a href="#">SB 812</a>	Lucio/ Thompson, S.	Application the limit on appraised value	Extends the 2013 protection of prior disaster victims to Hurricane Harvey victims who are homeowner participants (as well as those of future disasters) of the Disaster Reconstruction Program administered by the State of Texas. Specifically, SB 812 updates the Tax Code by providing general language not tied to a specific Congressional Budget Resolution ensuring protection from exorbitant property taxes to any homeowner disaster victim participating through the federally funded GLO-administered Disaster Reconstruction Program. (Original Author's/Sponsor's Statement of Intent) SB 812 amends current law relating to the application of the limit on appraised value of a residence homestead for ad valorem tax purposes to an improvement that is a replacement structure for a structure that was	Effective Immediately	<a href="#">Engrossed Version</a>



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			rendered uninhabitable or unusable by a casualty or by wind or water damage.		
<a href="#">SB 1642</a>	Miles/Wu	Authority owner of real property sold at tax	Relating to the authority of an owner of real property sold at a tax sale to transfer the owner's right of redemption to another person.	Effective Immediately	<a href="#">Engrossed Version</a>
<a href="#">SB 1856</a>	Paxton/Murphy	Payment ad valorem tax refunds	This bill seeks to clarify the Property Tax Code to ensure transparency and consistent handling of refunds to the owner of the property at the time the tax was paid resulting from the correction of a tax roll or the granting of a late property tax exemption support.	9/1/2019	<a href="#">Introduced Version</a>
<a href="#">SB 1876</a>	Fallon/Krause	Request binding arbitration to appeal	The bill amends the Tax Code to prohibit tracts of land from being considered as non-contiguous for the purposes of the requisite deposit for binding arbitration to appeal an appraisal review board order, on the basis of the classification of the tracts of land, provided that the tracts of land constitute the same economic unit.	Effective Immediately	<a href="#">Enrolled Version</a>
<a href="#">SB 1943</a>	Watson/Rodriguez	Ad valorem taxation heir property	Establishes that the grant or denial of an application by an heir property owner for a residence homestead exemption does not affect the legal title of the property subject to the application and does not operate to transfer title to that property. The bill prohibits an appraisal district, chief appraiser, appraisal review board, or county assessor-collector from being made a party to a proceeding to adjudicate ownership of such property except as prescribed by the Property Tax Code.	9/1/2019	<a href="#">Engrossed Version</a>



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<a href="#">SB 2060</a>	Menendez/ Guillen	Contents notice of appraised value sent to	Amends the Tax Code to require the chief appraiser of an appraisal district to include with the written notice of the appraised value of a residence homestead that is sent to the property owner a brief explanation of each total or partial property tax exemption that is available to: <ul style="list-style-type: none"><li>• A disabled veteran or the veteran's surviving spouse or child;</li><li>• An individual who is 65 years of age or older or the individual's surviving spouse</li><li>• An individual who is disabled or the individual's surviving spouse;</li><li>• The surviving spouse of a member of the U.S. armed services who is killed in action; or</li><li>• The surviving spouse of a first responder who is killed or fatally wounded in the line of duty.</li></ul>	1/1/2	<a href="#">Engrossed version</a>
<a href="#">SB 2083</a>	Hinojosa/Darby	Calculation the ad valorem taxes imposed	Amends the Tax Code to provide for the prorated calculation of the amount of the property tax due on property which the federal government, state government, or a political subdivision of the state takes possession under a possession and use agreement or in an eminent domain condemnation proceeding pending the results of further litigation.	Effective immediately	<a href="#">Introduced version</a>
<a href="#">SB 2531</a>	Creighton/ Murphy	Disposition ad valorem tax protest	Amends the Tax Code to authorize the chief appraiser and the property owner or the designated agent of the property owner to file	1/1/20	<a href="#">Engrossed version</a>



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			<p>a joint motion with the appraisal review board (ARB) notifying the ARB that the applicable parties have agreed to a disposition of a taxpayer protest and requesting the ARB to issue an agreed order. The joint motion must contain the terms of the disposition of the protest. The bill, with regard to the agreed order:</p> <ul style="list-style-type: none"><li>• Requires the chairman of the ARB to issue the order not later than the 5<sup>th</sup> day after the date on which the joint motion is filed with the ARB;</li><li>• If the chairman is unable to issue the agreed order within that period, requires the ARB to issue the agreed order not later than the 30<sup>th</sup> day after the date on which the joint motion is filed with the ARB; and</li><li>• Authorizes the chief appraiser and the property owner or the designated agent to provide in the joint motion that the agreed order is appealable in the same manner as any order issued by the ARB.</li></ul>		
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