

## **Property Tax Bills – Sent to Governor’s Office**

### **HB 115 - Author: Rodriguez**

Amends the requirements to obtain a charitable tax exemption for an organization that provides housing and related services to certain homeless individuals.

This Bill takes effect January 1, 2022.

### **HB 533 - Author: Shine**

Permits any county in Texas, regardless of population size, to conduct tax sales or auctions of seized personal property.

This Bill takes effect September 1, 2021, and only applies to an ad valorem tax sale of personal property seized under a tax warrant issued on or after that date.

### **HB 1082 - Author: King, Phil**

Amends Tax Code Section 25.025(a) to provide elected public officials, both statewide and locally, the discretion to withhold certain personal information from public disclosure in appraisal records. This protects information such as home address, telephone numbers, emergency contact, or social security numbers from being publicly available.

This Bill took effect on May 19, 2021.

### **HB 1090 - Author: Bailes**

Shortens the amount of time a chief appraiser can go back and add real property erroneously omitted from the appraisal roll from five years to three years.

This Bill takes effect September 1, 2021.

### **HB 1133 - Author: Clardy**

Allows counties with a population of 40,000, but less than 55,000, that previously adopted a county equalization tax the ability to revoke the equalization tax. The county commissioners court may order an election to let the county voters decide whether to maintain or revoke the county equalization tax.

This Bill takes effect immediately upon approval by the Governor.

### **HB 1197 - Author: Metcalf**

Extends the amount of time a religious organization can claim a property tax exemption on contiguous land purchased for the organization’s expansion from six years to ten years.

This Bill takes effect January 1, 2022.

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### **HB 1544 - Author: Guillen**

This Bill preserves the agricultural valuation for land temporarily used for sand mining. Establishes that the eligibility of land for appraisal as qualified open-space land does not terminate because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if (1) the land is used for sand mining operations, (2) the owner intends to resume agricultural use to the degree of intensity, and (3) the land is reclaimed no later than the first year after sand operations began on the land.

This Bill takes effect immediately upon approval by the Governor.

### **HB 1869 - Author: Burrows**

Redefines “debt” for purposes of property assessment. The Bill additionally creates definitions for “refunding bond” and “self-supporting debt.”

This Bill takes effect September 1, 2021.

### **HB 2429 - Author: Meyer**

For a taxing unit that is not required to hold an automatic tax rate election and the voters of which are not eligible to petition for an election, this Bill requires the de minimis rate be included in the tax rate notice. The Bill describes the procedure for sending property tax notices when the de minimis rate is greater than the voter-approval rate. The notice shall (1) provide the de minimis rate, (2) substitute the definition of “voter-approval tax rate,” (3) add a definition of “de minimis rate,” and (4) substitute the provision that provides notice that an election is required.

This Bill took effect May 15, 2021.

### **HB 2535 - Author: Sanford**

Excludes certain property from being considered real property. Any improvement value for chicken coops and rabbit pens used for the noncommercial production of food for personal consumption are excluded from determining the market value of real property.

This Bill takes effect January 1, 2022.

### **HB 2723 - Author: Meyer**

Creates more awareness and accessibility to property tax information on the internet. The Department of Information Resources is required to develop and maintain [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) no later than January 1, 2022, which will list each property tax database and includes a method to assist taxpayers in identifying the appropriate property tax database.

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Certain notices are now required to have links to taxpayer’s local property tax databases through the new website [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes).

This Bill takes effect immediately upon approval by the Governor.

### **HB 2941 - Author: Burns**

Changes the way ARB members are appointed. This Bill makes local administrative district judges responsible for appointing or removing ARB members in every Texas county, regardless of county population size. Currently, the process is limited to counties with a population of 120,000 or more.

This Bill takes effect immediately upon approval by the Governor.

### **HB 3610 - Author: Gervin-Hawkins**

Provides that open-enrollment charter schools are considered political subdivisions and that property purchased with funds received by a charter holder are exempt from property taxes. Any real property leased to independent school districts, community college districts, or open-enrollment charter schools and used exclusively for the operation or administration of the school is also exempt from property taxes.

This Bill takes effect September 1, 2021.

### **HB 3629 - Author: Bonnen**

Changes the expiration date of a deferral or abatement of the collection of property taxes on the residence homestead of an elderly person, disabled person, or disabled veteran after the date the individual no longer owns and occupies the property as their residence homestead.

This Bill takes effect September 1, 2021.

### **HB 3786 - Author: Holland**

Allows the Comptroller, after providing notice, to require communication with the Comptroller’s office to be exchanged electronically. Such communication includes payments, notices, reports, or other items required to be submitted to the Comptroller under the Tax Code. Allows the Comptroller to adopt rules specifying the format of an item electronically submitted.

This Bill takes effect September 1, 2021.

### **HB 3788 - Author: Holland**

Allows the Comptroller to provide required training and education courses for ARB members as distance courses. The Comptroller may adopt rules to implement training and education courses,

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including rules establishing criteria for course availability and for demonstrating course completion.

This Bill takes effect January 1, 2022.

### **HB 3833 - Author: King, Phil**

Eliminates interest on ag-use rollback taxes. Limits the number of years subject to the tax penalty for change of use from five years to three years.

Amends the appraisal procedures of certain nonexempt property used for low-income or moderate-income housing.

This Bill takes effect immediately upon approval by the Governor, and would apply only to a change of use of land that occurred on or after that date.

### **HB 3971 - Author: Meyer**

Requires a chief appraiser—in determining the market value of residential real property located in an area zoned or otherwise designated as a historic district under municipal, state, or federal law—to consider the effect on the property's value of any restriction placed by the historic district on the property owner's ability to alter, improve, or repair the property.

This Bill takes effect January 1, 2022.

### **HJR 125 - Author: Ellzey**

Proposes a constitutional amendment to affirm that a homeowner who is 55 or older at the time of their disabled spouse's death may continue to receive the school district property tax “freeze” on their homestead. Provides for a refund of any extra tax paid during the 2020 and 2021 tax years.

This proposed constitutional amendment will be presented to voters at an election on November 2, 2021. If approved by the voters, the amendment expires on January 1, 2023.

### **SB 63 - Author: Nelson**

Allows Comptroller to receive or send communication, including notices and payments, electronically. Allows ARB members the option of completing the initial ARB training through distance learning. Identifies qualification requirements for appraisal district board of directors and employees. Sets a 90-day timeframe for the body that appoints ARB members to take action once it learns of a potential ground for removal of an ARB member. Exempts solar and wind-powered energy devices from taxation if the device primarily distributes energy for on-site use. Sets a deadline for a chief appraiser to take action on an application for certain exemptions, including agricultural and open-space. Establishes a 90-day deadline for an ARB to schedule a hearing on certain motions to correct appraisal roll.

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Requires protest forms to specify that a property owner may file a protest based on excessive market value, unequal appraisal, or both. Clarifies that an ARB must schedule a protest hearing as soon as practicable, but not later than the 90th day after the date the board approves the appraisal records. Requires an ARB established in a county with a population of 120,000 or more to deliver, if requested by the property owner, an electronic reminder of their protest hearing. Prohibits a chief appraiser from offering evidence, at a hearing on the denial of an agricultural appraisal, outside of the reasons provided in the notice denying the agricultural appraisal.

This Bill takes effect September 1, 2021.

### **SB 334 - Author: Johnson**

Allows an arbitrator in a property tax arbitration to request comparable sales data from the chief appraiser. Extends existing confidentiality requirements of this data to the arbitration process.

This Bill takes effect September 1, 2021.

### **SB 611 - Author: Campbell**

Expands the eligibility for the residence homestead tax exemption provided to the surviving spouse of a member of the U.S. armed services. The Bill specifies that a surviving spouse is entitled to the exemption if the member of the U.S. armed services was killed or fatally injured in the line of duty.

The Bill would take effect January 1, 2022, but only if the constitutional amendment (SJR 35) revising the residence homestead exemption is approved by voters. If not approved, the Bill would have no effect.

### **SB 725 - Author: Schwertner**

Provides that a portion of a parcel of land is not diverted to nonagricultural use when the portion is subject to a right-of-way that is less than 200 feet wide and that was taken by condemnation if the remainder of the parcel of land qualifies for ag appraisal.

If additional taxes on land are due because the land has been diverted to a nonagricultural use as a result of a condemnation, the tax penalty is the personal obligation of the condemning entity and not the property owner from whom the property was taken.

This Bill takes effect September 1, 2021 and applies only to a change of use of land that occurs on or after that date.

### **SB 742 - Author: Birdwell**

Allows for installment payments of property taxes in disaster areas for property not damaged by the disaster. Taxing units may authorize property owners to pay the tax in installments.

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This Bill takes effect immediately upon approval by the Governor.

### **SB 794 - Author: Campbell**

Clarifies that a totally disabled veteran “who has been awarded” the applicable disability compensation and rating by the U.S. Department of Veterans Affairs (or its successor) is entitled to a total residential homestead.

This Bill takes effect January 1, 2022.

### **SB 916 - Author: Seliger**

Requires the Texas Department of Licensing and Regulation (TDLR) to include a link in a chief appraiser’s public records to (1) the Comptroller’s biennial review, and (2) the Comptroller’s school district valuation study.

Allows a local governmental entity to request from TDLR information on an appraiser the entity is considering for appointment as chief appraiser. Requires TDLR to inform the entity of a notation of noncompliance if the appraiser during two or more previous reviews under Tax Code Section 5.102 served as chief appraiser that the department determined had failed to comply with the Comptroller’s recommendations

This Bill takes effect on September 1, 2021.

### **SB 1088 - Author: Creighton**

Limits the requirements of a property owner to send certain information to its lessee, such as a notice of appraised value, to real property.

Allows a chief appraiser to request that the chief appraiser of another appraisal district provide a list of the names of all individuals who currently receive an exemption for a residence homestead in the appraisal district for which the request is made.

This Bill takes effect September 1, 2021.

### **SB 1245 - Author: Perry**

Requires the Comptroller to conduct an annual farm and ranch survey for purposes of estimating the productivity value of qualified open-space land in connection with its school district property value study.

This Bill takes effect September 1, 2021.

### **SB 1257 - Author: Birdwell**

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Expands the information that the chief appraiser who executed a property tax abatement agreement under Tax Code Ch. 312 is required to report to the Comptroller for purposes of maintaining a central registry. The chief appraiser must include in the report the kind, number, and location of all proposed property improvements for each agreement.

This Bill takes effect September 1, 2021.

### **SB 1315 - Author: Lucio**

Defines property that is “used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce.”

This Bill takes effect September 1, 2021.

### **SB 1421 - Author: Bettencourt**

Authorizes an ARB, on motion of the chief appraiser or of a property owner, to order changes in the appraisal roll for the current tax year and for either of the two preceding tax years to correct an inaccuracy in the appraised value of tangible personal property that is the result of an error or omission in a rendition statement.

This Bill takes effect September 1, 2021.

### **SB 1427 - Author: Bettencourt**

Clarifies that, in order to receive a temporary disaster relief exemption under Tax Code Section 11.35, the property damage suffered must be physical in nature.

This Bill takes effect immediately upon approval by the Governor.

### **SB 1438 - Author: Bettencourt**

Sets standards for calculating tax rates in a disaster area.

This Bill takes effect immediately upon approval by the Governor.

### **SB 1449 - Author: Bettencourt**

Increases the taxable value threshold below which income-producing tangible property is eligible for a property tax exemption from \$500 to \$2,500.

This Bill takes effect January 1, 2022.

### **SB 1764 - Author: Bettencourt**

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Authorizes a tax collector to accept certain payments electronically, with U.S. currency, with a cashier’s check, or with a certified check.

This Bill takes effect immediately upon approval by the Governor.

### **SB 1854 - Author: Powell**

Excepts a property owner who appeals an ARB hearing through binding arbitration from paying the amount of taxes due on the portion of the property not in dispute if: (1) the property owner has elected to defer the collection of taxes on the property; (2) the deferral is still in effect; and (3) the property is the homestead of a person over 65 years old, a disabled person, or a qualifying disabled veteran or their surviving spouse or child. Taxes subject to such an appeal are not considered delinquent if the three conditions are met.

This Bill takes effect September 1, 2021.

### **SB 1919 - Author: Lucio**

Allows taxpayers to elect that their ARB hearings be conducted by videoconference or teleconference call. This Bill does not require ARB hearings to be conducted by videoconference if the ARB is in a county with a population of less than 100,000 and the ARB lacks the technological capability to conduct a video conference.

This Bill takes effect September 1, 2021.

### **SJR 35 - Author: Campbell**

Proposes a constitutional amendment to provide that the surviving spouse of a U.S. armed service member who is killed or fatally injured in the line of duty may receive a property tax exemption for all or part of the market value of their residence homestead. Enables SB 611.

This proposed constitutional amendment will be presented to voters at an election on November 2, 2021. If approved by the voters, the amendment takes effect January 1, 2022, applies only to a tax year beginning on or after that date, and expires on January 1, 2023.