

2021 Kaufman CAD Annual Report

Introduction

The Kaufman Central Appraisal District (KCAD) is a political subdivision of the state formed by the Texas Legislature in 1979. The operation of the Appraisal District is governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division.

Mission

The mission of Kaufman Central Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date for appraisal of real property is January 1st. A Personal property owner can elect to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

Administration Report

The financial records of Kaufman CAD reflect a focus on producing highest quality services and records while also maintaining a conservative budget. The District is always mindful of the dollars spent on creating and maintaining the appraisal roll. The District's annual finances can be reviewed and monitored in two different publications – the adopted budget and the audited financial statements. The first publication shows what is planned and the second shows what actually happened. The financial statement audit report and a budget history are made available on the District's website at www.kaufman-cad.org.

In addition, each agenda packet for the board of director's meetings includes monthly financial reports and quarterly investment reports.

The board of directors considers and adopts an annual budget by September 15th of each year. The budget may not be adopted until written notice is given to the taxing entities and the board has conducted a public hearing on the proposed budget.

The chief appraiser prepares the budget and presents it to the board, taxing entities and other interested parties as a preliminary budget at a budget workshop.

Additional budget workshops can be held until the proposed budget is ready for delivery to the taxing entities and the board of directors, not later than June 15. The proposed budget requires the District administration to review the goals, objectives, and programs to be accomplished. This review aids in determining forecasted operating and maintenance expenditures by category. It includes personnel breakdown with staffing levels and salary ranges.

Financial Statements

Each quarter the board of directors reviews and approves monthly financial reports and investment reports as required by the Public Funds Investment Act (PFIA). As required, the financial statements are audited annually by a firm of independent certified public accountants (CPA) in accordance with generally accepted auditing standards. The Board receives the financial audit from the firm in an open meeting. The auditor presents the findings and provides recommendations in relation to the financial operations.

Budget Analysis

	Fiscal Year		
	2019	2020	2021
Adopted Budget	\$ 2,459,950	\$ 2,770,300	\$ 2,976,941
Increase (Decrease)	\$ 359,100	\$ 310,350	\$ 206,641
% Increase (Decrease)	17%	13%	7.5%
Merit/COLA Increases	3%	3%	3%
Budgeted Personnel	21	24	25
Entity refunds	0%	0%	

Expenditures:

Personnel	\$ 1,724,300	\$ 1,977,800	\$ 2,026,141
Operations-			

Contractual services	\$ 187,300	\$ 263,300	\$ 286,600
Materials and supplies	\$ 123,500	\$ 48,500	\$ 60,500
Operating expenses	\$ 401,700	\$ 400,700	\$ 523,700
Capital	\$ 0.00	\$ 0.00	\$ 0.00
Budget reserves	\$ 80,000	\$ 80,000	\$ 80,000
Reserves	\$ 1,096,120	\$ 1,096,120	\$ 1,151,697

Entity Funding of District:

County	\$ 545,648	\$ 610,386	\$ 651,388
Cities	\$ 278,111	\$ 323,353	\$ 351,517
Schools	\$ 1,345,184	\$ 1,533,998	\$ 1,618,784
Special Districts	\$ 240,124	\$ 302,563	\$ 355,252

Board of Directors

Chief Appraiser

Sarah Curtis

Deputy Chief Appraiser

Coy Johnson

Admin Asst

Royce Thomas

Senior Appraiser

Ray Helm

Office Manager

Vicki White

Residential

Supervisor

Jennifer Jackson

Commercial/BPP Supervisor

Robert Castaneda

GIS/Deed

Supervisor

Albert Gomez

ARB Coordinator

Receptionists

Homestead

Clerks

Residential Appraisers

Res Tech Support

Commercial Appraisers

BPP Appraisers

Comm/BPP Techs

GIS Clerks

Deed Clerks

Appraisal Review Board

Members of the Board of Directors

Robert Dobbs, Chairman
Bruce Bynum, Vice Chairman
Ann McDonald, Secretary
Russell Freeman, Member
Karen Jones, Member
Brenda Samples, Ex Officio Member
Michael Wood, Member
John Zaby, Member

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Members of the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two-year staggered terms, for maximum of 3 consecutive two-year terms. Their responsibility is to settle value disputes. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid them in determining typical practices, standards, lease rates and expenses for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Kaufman Central Appraisal District is responsible for appraising 87,747 properties located within the 808 square miles of Kaufman County. The following are the taxing jurisdictions with in the district:

KAUFMAN COUNTY	TRINITY VALLEY CC
ROAD AND BRIDGE	KAUFMAN CO FRESH WATER DIST 1B
CRANDALL ISD	KAUFMAN CO FRESH WATER DIST 1C
FORNEY ISD	KAUFMAN CO FRESH WATER DIST 1D
KAUFMAN ISD	KAUFMAN CO FRESH WATER DIST 4A
MABANK ISD	KC ESD #1 KAUFMAN
KEMP ISD	KC ESD #2 MABANK
QUINLAN ISD	KC ESD #3 TERRELL
ROCKWALL ISD	KC ESD #4 KEMP
SCURRY ROSSER ISD	KC ESD #5 SCURRY
TERRELL ISD	KC ESD #6 FORNEY
WILLS POINT ISD	KC ESD #7 CRANDALL
CITY OF MESQUITE	CROSSROADS PUBLIC IMP DIST
CITY OF TALTY	KAUFMAN CO FWSD #6
CITY OF CRANDALL	FOX HOLLOW PUBLIC IMP DIST 1
CITY OF FORNEY	MOORE FARM WCID
CITY OF SEAGOVILLE	MARKET CENTER PUBLIC IMP DIST
CITY OF HEATH	KAUFMAN COUNTY MUD #4
CITY OF KAUFMAN	KAUFMAN COUNTY MUD#14
CITY OF MABANK	KAUFMAN COUNTY MUD #2
CITY OF OAK RIDGE	KAUFMAN COUNTY MUD #9
CITY OF OAK GROVE	KAUFMAN COUNTY MUD #10
CITY OF COMBINE	KAUFMAN COUNTY MUD #11
CITY OF KEMP	KAUFMAN COUNTY MUD #12
CITY OF POST OAK BEND	KAUFMAN COUNTY MUD #5
CITY OF TERRELL	KAUFMAN COUNTY MUD #6
	KAUFMAN COUNTY MUD #7
	LAKE VISTA RANCH MUD #9

Property Types Appraised

KCAD staff is responsible for appraising 87,747 residential, commercial, land and business personal property accounts. KCAD contracts with Capitol Appraisal Group, Inc. to appraise 900 accounts which includes oil and gas properties, utilities, pipelines, and industrial personal property in the district.

The following is the summary of property types and their certified values:

Code	Property Type	Parcel Count	New Market Value	Market Value
A	Single Family Residences	45475	588,883,080	10,249,787,358
B	Multi Family Residences	263	45,453,187	306,982,549
C	Vacant Lot	7579		406,908,081
D1	Qualified Open Space Land	8544		2,299,381,162
D2	Imps on Qualified Open Space Land	1895	1,244,466	39,635,603
E	Non-Qualified Land	7703	24,597,910	1,215,000,997
F1	Commercial Real Property	2069	49,586,366	1,126,836,643
F2	Industrial Real Property	98	82,567,933	996,612,306
G1	Oil & Gas	209		1,647,338
J1	Water Systems			
J2	Gas Distribution System	1		21,004,957
J3	Electric Company	48		115,579,772
J4	Telephone Company	37		10,756,643
J5	Railroad	7		22,606,197
J6	Pipeline Company	207		208,337,711
J7	Cable Television Company	0		
J8	Other Type of Utility	0		
J9	Railroad Rolling Stock	0		

L1	Commercial Personal Property	3700		421,088,220
L2	Industrial Personal Property	393		558,526,441
M1	Tangible Personal Mobile Home	2921	10,198,061	122,958,275
O	Residential Inventory	4392	66,295,458	224,759,215
S	Special Inventory	70		28,421,570
X	Total Exempt Property	2136	17,938,707	1,302,782,991
Totals		87,747	886,765,168	19,679,614,029

2021

Land Type Description	Total Acres	Market Value	Ag Value
Cropland	23,307	164,698,849	4,941,004
Improved Pasture	102,022	816,241,077	14,322,421
Native Pasture	221,546	1,234,495,610	17,125,294
Other	1390	10,130,097	611,853
Orchards	282	2,929,309	112,866
Wildlife	16,169	70,886,220	1,345,418
Totals	364,717	2,299,381,162	38,458,856

Property Discovery

The district seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field inspections
- Filed Material/Mechanic's Liens
- Deed records
- Sewer permits
- Mobile home reports
- Electric permits
- Newspapers
- Legal notices
- Sales information
- Prior year records
- Aerial photography
- Railroad Commission Reports (oil/gas)
- Renditions
- Assumed Names
- Vehicle registrations
- Realtors and Appraisers

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on a home site with a maximum of 20 acres:

EXEMPTIONS	DP	DPS	DV1	DV1S	DV2	DV2S	DV3	DV3S	DV4	DV4S	DVHS	GIT	HS	OV65	OV65S
KAUFMAN COUNTY	15000	15000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		15000	15000
ROAD AND BRIDGE	15000	15000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		15000	15000
CRANDALL ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
FORNEY ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
KAUFMAN ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
MABANK ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
KEMP ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
QUINLAN ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
ROCKWALL ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
SCURRY ROSSER ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
TERRELL ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
WILLS POINT ISD	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	25000	10000	10000
CITY OF MESQUITE	15000	15000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		65000	
CITY OF TALTY			5000	5000	7500	7500	10000	10000	12000	12000	100%	%		10%	10%
CITY OF CRANDALL	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		15000	15000
CITY OF FORNEY			5000	5000	7500	7500	10000	10000	12000	12000	100%	%			
CITY OF SEAGOVILLE	30000	30000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%	10%	30000	
CITY OF HEATH	3000	3000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		3000	3000
CITY OF KAUFMAN			5000	5000	7500	7500	10000	10000	12000	12000	100%	%		15000	15000
CITY OF MABANK			5000	5000	7500	7500	10000	10000	12000	12000	100%	%		3000	3000
CITY OF OAK RIDGE			5000	5000	7500	7500	10000	10000	12000	12000	100%				
CITY OF OAK GROVE			5000	5000	7500	7500	10000	10000	12000	12000	100%				
CITY OF COMBINE	35000	35000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		35000	35000
CITY OF KEMP			5000	5000	7500	7500	10000	10000	12000	12000	100%	%		5000	5000
CITY OF POST OAK BEND			5000	5000	7500	7500	10000	10000	12000	12000	100%				
CITY OF TERRELL			5000	5000	7500	7500	10000	10000	12000	12000	100%	%	10%	5000	5000
TRINITY VALLEY CC			5000	5000	7500	7500	10000	10000	12000	12000	100%	%		15000	15000
FRESH WATER DIST 1B	10000	10000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		10000	10000
FRESH WATER DIST 1C	15000	15000	5000	5000	7500	7500	10000	10000	12000	12000	100%	%		15000	15000
FRESH WATER DIST 1D			5000	5000	7500	7500	10000	10000	12000	12000	100%				

For school tax purposes, the over 65, disability, and surviving spouse homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead. (Any changes to or new areas added to the home site will cause the ceiling to be readjusted in the subsequent tax year.)

All homeowners who qualify for the residential homestead exemption are subject to the placement of homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value will be reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability, disabled veterans are

allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amount, based upon these ratings, are:

Disability Percentage	Exemption Amount
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

Legislative Changes

During the 2021 Texas Legislative Session, several bills were passed that affect property owners and the general public. The Texas Property Tax Law Changes 2021, published by the Texas Comptroller of Public Accounts is attached.

Property Appeals

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested. The District schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

The ARB members do not work for appraisal districts but rather, arbitrate exemptions and appraisal disputes between property owners and Kaufman CAD. The ARB is a quasi-judicial body appointed by the board of directors.

After the hearing process, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies appraisal roll values to the taxing entities.

Appeals Data 2021

Number of Protests filed 13987

Types of Property Protested:

Single family residence	5851
Multi family residence	114
Vacant lot	1485
Qualified productivity and improvements	1860
Non-Qualified land	184
Commercial/Industrial	919

Utilities	153
Mineral	22
Personal property	352
Mobile Homes	149
Residential Inventory	2899
Hearings	2443
Value change	1831
No value change	612
Did not show up for hearing	2003
Settled with appraiser informally/Toplined	7484
Withdrawn	2024
Dismissed	33

Notices of Appraised Value are mailed if:

- Property was reappraised that year
- Value increased more than \$1,000 from prior year
- Property was new
- Ownership of property changed

I, certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.



Sarah Curtis RTA RPA CTA CCA AAS
 Chief Appraiser
 Kaufman Central Appraisal District

2021 APPRAISAL REPORT INFORMATION

DATE		ITEM
DATE STARTED	COMPLETED	
9/28/2020		RE-APPRAISAL PLAN FIELD WORK BEGINS
	4/12/2021	RE-APPRAISAL FIELD WORK FINISHED
	1/1/2021	MAINTENANCE FIELDWORK BEGINS
TO 12/31/20	1/6/2021	REMOVED EXPIRED AGENTS
NEWSPAPER NOTICES		
	1/14/2021	COMBINED FORM
	Feb-21	RENDITIONS DUE MULTI PAPERS
	4/14/2021	NOTICES MAILED NOTICE
	5/3/2021	HOW TO PROTEST
	Jun-21	BUDGET HEARING
FORMS MAILED		
1/11/2021		PP RENDITION FORMS SENT TO PRINTER
12/28/2020		CAPITOL APPRAISAL RENDITION FORMS
1/7/2021		MISC ANNUAL EXEMPTION AND ABATEMENT APPLICATIONS (CERTIFIED)
1/8/2021		WILDLIFE ANNUAL REPORT FORMS
1/6/2021		SPECIAL INVENTORY DECLARATION FORMS
1/28/2021		REAL PROPERTY CATEGORY O RENDITION FORMS
1/29/2021		INCOME SURVEYS FOR MINIWAREHOUSES, APARTMENTS, RETAIL AND OFFICE
9/21/2020	2/22/2021	END OF YEAR PROCESS AFTER PREVIOUS YEAR DEEDS HS AND AG FOR NEW OWNERS
	INDIVIDUALLY	RE-APPLY FOR HS EXEMPTIONS SAME OWNER (CERTIFIED)
	INDIVIDUALLY	RE-APPLY FOR PRODUCTIVITY VALUE SAME OWNER (CERTIFIED)
3/8/2021	3/18/2021	PREVIOUS YEAR FINANCIAL AUDIT ON-SITE VISIT AND PRESENTED
1/28/2021		EPTS FILE TO PTAD BEFORE FEB 1
3/4/2021		APPRAISAL ROLL DISTRIBUTION LETTERS TO ENTITIES
NOTICES TO PRINTER		
4/7/2021	4/15/2021	HOMESTEAD QUALIFICATION NOTICES
4/7/2021	4/15/2021	E-FILE NOTICES
4/7/2021	4/15/2021	OTHER REAL TO PRINTER
5/7/2021	5/12/2021	CAPITOL APPRAISAL NOTICES TO PRINTER
5/14/2021	5/18/2021	PERSONAL PROPERTY TO PRINTER

MISC ITEMS		
	4/23/2021	PRELIMINARY VALUES SENT TO CITIES, SCHOOLS, COUNTY ASSESSORS
	12/15/2020	AG VALUES UPDATED
	12/21/2020	QUARTERLY SUPPLEMENTS TO BOD AND ARB Q4
	3/23/2021	QUARTERLY SUPPLEMENTS TO BOD AND ARB Q1
	7/12/2021	QUARTERLY SUPPLEMENTS TO BOD AND ARB Q2 10TH WAS SATURDAY
	10/5/2021	QUARTERLY SUPPLEMENTS TO BOD AND ARB Q3
	1/28/2021	UPDATE OVER 65 PROPERTIES TO APPLY EXEMPTION
	X	EXTENDED RENDITION FILING PERIOD
5/28/2021	6/8/2021	RENDITION PENALTY LETTERS SENT
ARB		
	5/10/2021	SUBMIT RECORDS TO ARB
5/4 5/5	5/11/2021	ARB TRAINING
	5/18/2021	HEARINGS BEGIN
	7/15/2021	ARB APPROVES RECORDS
	8/26/2021	HEARINGS END
CERTIFICATION		
	7/20/2021	ROLL CERTIFIED TO ENTITIES
	7/21/2021	EARS FILE TO PTAD
	7/23/2021	EPTS FILE TO PTAD BEFORE AUG 1
	7/22/2021	EXPORT FILES SENT TO COLLECTORS
	7/23/2021	CREATE NEW YEAR LAYER
	9/30/2021	SHORT FORMS TO PTAD
2022	10/5/2021	CA QUALIFICATION FORM EMAILED
	5/13/2021	SUMMARY REPORT
	10/22/2021	ANNUAL REPORT

ARB STATUS UPDATE 10/22/2021

		PROPERTIES NOT SETTLED OR WITHDRAWN		4446
OPEN TOTAL	9	CLOSED TOTAL	13987	HEARINGS 2443
				NO SHOWS 45%

FILED	OPEN STATUS		CLOSED TOTAL	PERCENT OPEN	TO CERTIFY	CLOSED STATUS					
	SCHEDULED	NOT SCHEDULED				CHANGE	NO CHANGE	NO SHOW	SETTLED	WITHDRAWN	DISMISSED
13996	0	9	13987	99.9%		1831	612	2003	6928	2024	33
	open					TOPCC 392	TOPC 164	OS PFVA S	559	35	OW PFWD W
VALUE	OPEN	TOTAL				heard	17.7% or dismissed		6369	1989	1280
	\$ 922,288	\$ 19,647,212,012		0.00%		no shows	28.8% or withdrawn				
	\$ 982,360,601	\$ 18,664,851,411				settled	53.5%				

2020 CERTIFIED VALUE \$ 16,879,399,623 new value for 2021 \$886,337,354

ARB SUBMISSION VALUES 5/10/21 \$ 20,121,107,900 INCREASE FROM 2020 114.40% not including new

PRELIMINARY 4/23/21 \$ 20,195,658,218 INCREASE FROM 2020 111.15% not including new

CURRENT VALUE \$ 19,647,212,012 INCREASE FROM 2020 97.64%

DIFFERENCE \$ (473,895,888) value loss from ARB submission -2.355%

DIFFERENCE \$ (548,446,206) value loss from preliminary -2.716%

56 DAYS OF HEARINGS

VALUES SUBMITTED TO ARB 5/10/2021 VALUE SCHEDULED BY JULY 20th \$ -

HEARINGS BEGAN MAY 18 not scheduled yet \$ (981,438,313)

ARB APPROVED RECORDS 7/15/2021 must schedule to certify \$ (981,438,313)

CERTIFIED ROLL 07/20/2021 TO APPROVE RECORDS ON JULY 15TH \$ (981,438,313)

HEARINGS ENDED 8/25/2021

Notice of Chief Appraiser Eligibility

Form 50-820

GENERAL INFORMATION: Chief appraisers use this form to provide annual notification (required by Tax Code Section 6.05(c)) to the Comptroller's office of their eligibility to serve as chief appraiser for the coming tax year by meeting the requirements set out in Occupations Code Section 1151.164 and Tax Code Sections 5.042 and 6.05(c).

Tax Code Section 5.042 requires chief appraisers to complete the chief appraiser training. A person may serve for up to one year as chief appraiser in a temporary, provisional or interim capacity without completing the required training curriculum prescribed by Occupations Code Section 1151.164.

Tax Code Section 6.05(c) requires a chief appraiser to be a certified Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulation or to hold one of the following designations: the Appraisal Institute's MAI or International Association of Assessing Officers' (IAAO) Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE) or Residential Evaluation Specialist (RES). A chief appraiser who is not an RPA but who has an MAI, AAS, CAE or RES designation must obtain an RPA certification within five years of appointment or the start of service as chief appraiser.

FILING INSTRUCTIONS: Submit this notification to the Comptroller's Property Tax Assistance Division at ptad.communications@cpa.texas.gov or 1711 San Jacinto, 3rd Floor, Austin, Texas 78701.

SECTION 1: Chief Appraiser Information

Sarah Curtis Chief Appraiser's Name	2022 Tax Year
Kaufman Central Appraisal District Appraisal District's Name	972-932-6081 Phone (area code and number)
PO Box 819 3950 S Houston, Kaufman TX 75142 Street Address, City, State ZIP Code	

SECTION 2: Chief Appraiser Serving in a Temporary, Provisional or Interim Capacity

Are you serving as chief appraiser for this appraisal district in a temporary, provisional or interim capacity?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Did the appraisal district board of directors appoint you to serve as chief appraiser in this capacity?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the board of directors have a plan in place to develop or hire a chief appraiser to fill this position permanently?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

SECTION 3: Eligibility Requirements

Select the following designation(s) you hold: RPA MAI AAS CAE RES


Have you completed the required training for chief appraisers pursuant to Occupations Code Section 1151.164?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If no, were you appointed prior to July 1, 2006?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

SECTION 4: Eligibility Under Tax Code Section 6.05(c)

I am eligible for appointment or service as Chief Appraiser pursuant to Tax Code Section 6.05(c).
 I am ineligible for appointment or service as Chief Appraiser pursuant to Tax Code Section 6.05(c).

SECTION 5: Affirmation and Signature

By signing this notification, you certify that the information provided is true and correct to the best of your knowledge and belief.

print here ▶ Sarah Curtis Print Name of Chief Appraiser	
sign here ▶  Signature of Chief Appraiser	10/05/2021 Date

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

2021 CERTIFIED TOTALS

Property Count: 80,008

KC - KAUFMAN COUNTY
ARB Approved Totals

8/18/2021 11:09:13AM

Land		Value			
Homesite:		1,931,422,943			
Non Homesite:		2,170,638,749			
Ag Market:		2,225,430,493			
Timber Market:		0	Total Land	(+) 6,327,492,185	
Improvement		Value			
Homesite:		6,699,771,196			
Non Homesite:		4,643,149,404	Total Improvements	(+) 11,342,920,600	
Non Real		Count	Value		
Personal Property:	4,432		1,356,542,127		
Mineral Property:	382		1,670,853		
Autos:	0		0	Total Non Real	(+) 1,358,212,980
			Market Value	=	19,028,625,765
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,223,497,011	1,933,482			
Ag Use:	37,097,622	14,770	Productivity Loss	(-)	2,186,399,389
Timber Use:	0	0	Appraised Value	=	16,842,226,376
Productivity Loss:	2,186,399,389	1,918,712	Homestead Cap	(-)	761,716,379
			Assessed Value	=	16,080,509,997
			Total Exemptions Amount	(-)	1,908,689,969
			(Breakdown on Next Page)		

This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.

M&O Net Taxable	=	14,171,820,028
I&S Net Taxable	=	14,194,279,666

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	153,675,188	131,545,346	432,529.57	449,442.66	1,032			
DPS	670,698	607,142	1,522.65	1,522.65	5			
OV65	1,463,700,608	1,297,286,589	4,270,099.28	4,386,496.73	8,090			
Total	1,618,046,494	1,429,439,077	4,704,151.50	4,837,462.04	9,127	Freeze Taxable	(-) 1,429,439,077	
Tax Rate	0.416322							

Freeze Adjusted M&O Net Taxable	=	12,742,380,951
Freeze Adjusted I&S Net Taxable	=	12,764,840,589

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
 57,769,141.99 = (12,742,380,951 * (0.346618 / 100)) + (12,764,840,589 * (0.069704 / 100)) + 4,704,151.50

Certified Estimate of Market Value:	19,028,625,765
Certified Estimate of Taxable Value:	14,171,820,028

Tif Zone Code	Tax Increment Loss
TIF1	244,715,289
TIF1CR	86,091
TIF2TRZ2	382,335,559
TIF2TRZ2A	9,023,338
TIF2TRZ2B	661
TRZ3	38,383,774
TRZ3A	13,230,682

2021 CERTIFIED TOTALS

Property Count: 80,008

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ARB Approved Totals

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Tax Increment Finance Value:
Tax Increment Finance Levy:

687,775,394
2,863,360.28

2021 CERTIFIED TOTALS

Property Count: 80,008

KC - KAUFMAN COUNTY
ARB Approved Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	6,303,093	0	6,303,093
ABMNO	5	22,459,638	0	22,459,638
CH	1	34,500	0	34,500
CHODO	3	11,027,381	0	11,027,381
DP	1,142	15,250,107	0	15,250,107
DPS	5	63,556	0	63,556
DSTR	9	697,971	0	697,971
DSTRS	1	0	44,680	44,680
DV1	152	0	785,500	785,500
DV1S	1	0	5,000	5,000
DV2	121	0	917,250	917,250
DV2S	2	0	15,000	15,000
DV3	157	0	1,546,000	1,546,000
DV3S	3	0	30,000	30,000
DV4	1,193	0	7,355,832	7,355,832
DV4S	86	0	561,768	561,768
DVHS	706	0	183,037,566	183,037,566
DVHSS	44	0	7,111,638	7,111,638
EX	7	0	3,229,755	3,229,755
EX-XG	15	0	6,020,774	6,020,774
EX-XH	2	0	6,025,002	6,025,002
EX-XJ	1	0	88,323	88,323
EX-XJ (Prorated)	1	0	66,036	66,036
EX-XL	47	0	19,949,760	19,949,760
EX-XU	4	0	619,374	619,374
EX-XU (Prorated)	1	0	40,138	40,138
EX-XV	1,795	0	1,252,931,628	1,252,931,628
EX-XV (Prorated)	20	0	1,116,088	1,116,088
EX366	232	0	36,841	36,841
FR	26	99,566,528	0	99,566,528
FRSS	1	0	562,884	562,884
GIT	1	1,059,012	0	1,059,012
LIH	1	0	1,225,000	1,225,000
OV65	9,335	129,072,307	0	129,072,307
OV65S	36	456,559	0	456,559
PC	33	129,160,230	0	129,160,230
SO	6	217,250	0	217,250
Totals		415,368,132	1,493,321,837	1,908,689,969

2021 CERTIFIED TOTALS

Property Count: 3,040

KC - KAUFMAN COUNTY
Under ARB Review Totals

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Land	Value			
Homesite:	68,328,665			
Non Homesite:	107,682,992			
Ag Market:	72,174,343			
Timber Market:	0	Total Land	(+)	248,186,000

Improvement	Value			
Homesite:	253,676,036			
Non Homesite:	122,395,682	Total Improvements	(+)	376,071,718

Non Real	Count	Value		
Personal Property:	111	39,842,559		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				39,842,559
				664,100,277

Ag	Non Exempt	Exempt		
Total Productivity Market:	72,174,343	0		
Ag Use:	1,308,850	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	70,865,493	0		593,234,784
			Homestead Cap	(-)
			Assessed Value	=
				26,931,370
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	4,599,960
			Net Taxable	=
				561,703,454

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,530,027	3,272,130	10,905.00	11,179.92	17		
OV65	33,967,610	31,320,340	110,457.14	115,338.12	143		
Total	37,497,637	34,592,470	121,362.14	126,518.04	160	Freeze Taxable	(-)
Tax Rate	0.416322						
						Freeze Adjusted Taxable	=
							527,110,984

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 2,315,841.13 = 527,110,984 * (0.416322 / 100) + 121,362.14

Certified Estimate of Market Value: 542,582,151
 Certified Estimate of Taxable Value: 466,626,302

Tif Zone Code	Tax Increment Loss
TIF1	11,301,184
TIF2TRZ2	2,112,557
TIF2TRZ2A	14,427
TRZ3	547,043
TRZ3A	105,862
Tax Increment Finance Value:	14,081,073
Tax Increment Finance Levy:	58,622.60

2021 CERTIFIED TOTALS

Property Count: 3,040

KC - KAUFMAN COUNTY
Under ARB Review Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	17	245,897	0	245,897
DV1	3	0	15,000	15,000
DV2	4	0	30,000	30,000
DV3	1	0	10,000	10,000
DV4	18	0	186,000	186,000
DV4S	3	0	18,000	18,000
DVHS	3	0	670,437	670,437
DVHSS	1	0	332,500	332,500
EX-XV	1	0	351,594	351,594
EX366	1	0	458	458
OV65	190	2,725,074	0	2,725,074
OV65S	1	15,000	0	15,000
Totals		2,985,971	1,613,989	4,599,960

2021 CERTIFIED TOTALS

KC - KAUFMAN COUNTY

Property Count: 83,048

Grand Totals

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Land	Value			
Homesite:	1,999,751,608			
Non Homesite:	2,278,321,741			
Ag Market:	2,297,604,836			
Timber Market:	0	Total Land	(+)	6,575,678,185

Improvement	Value			
Homesite:	6,953,447,232			
Non Homesite:	4,765,545,086	Total Improvements	(+)	11,718,992,318

Non Real	Count	Value		
Personal Property:	4,543	1,396,384,686		
Mineral Property:	382	1,670,853		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				19,692,726,042

Ag	Non Exempt	Exempt		
Total Productivity Market:	2,295,671,354	1,933,482		
Ag Use:	38,406,472	14,770	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	2,257,264,882	1,918,712		17,435,461,160
			Homestead Cap	(-)
				788,647,749
			Assessed Value	=
				16,646,813,411
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	1,913,289,929

This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.

M&O Net Taxable	=	14,733,523,482
I&S Net Taxable	=	14,755,983,120

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	157,205,215	134,817,476	443,434.57	460,622.58	1,049		
DPS	670,698	607,142	1,522.65	1,522.65	5		
OV65	1,497,668,218	1,328,606,929	4,380,556.42	4,501,834.85	8,233		
Total	1,655,544,131	1,464,031,547	4,825,513.64	4,963,980.08	9,287	Freeze Taxable	(-)
Tax Rate	0.416322						1,464,031,547

Freeze Adjusted M&O Net Taxable	=	13,269,491,935
Freeze Adjusted I&S Net Taxable	=	13,291,951,573

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX

$$60,084,983.12 = (13,269,491,935 * (0.346618 / 100)) + (13,291,951,573 * (0.069704 / 100)) + 4,825,513.64$$

Certified Estimate of Market Value:	19,571,207,916
Certified Estimate of Taxable Value:	14,638,446,330

Tif Zone Code	Tax Increment Loss
TIF1	256,016,473
TIF1CR	86,091
TIF2TRZ2	384,448,116
TIF2TRZ2A	9,037,765
TIF2TRZ2B	661
TRZ3	38,930,817
TRZ3A	13,336,544

2021 CERTIFIED TOTALS

Property Count: 83,048

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Grand Totals

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Tax Increment Finance Value:	701,856,467
Tax Increment Finance Levy:	2,921,982.88

2021 CERTIFIED TOTALS

Property Count: 83,048

KC - KAUFMAN COUNTY

Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	6,303,093	0	6,303,093
ABMNO	5	22,459,638	0	22,459,638
CH	1	34,500	0	34,500
CHODO	3	11,027,381	0	11,027,381
DP	1,159	15,496,004	0	15,496,004
DPS	5	63,556	0	63,556
DSTR	9	697,971	0	697,971
DSTRS	1	0	44,680	44,680
DV1	155	0	800,500	800,500
DV1S	1	0	5,000	5,000
DV2	125	0	947,250	947,250
DV2S	2	0	15,000	15,000
DV3	158	0	1,556,000	1,556,000
DV3S	3	0	30,000	30,000
DV4	1,211	0	7,541,832	7,541,832
DV4S	89	0	579,768	579,768
DVHS	709	0	183,708,003	183,708,003
DVHSS	45	0	7,444,138	7,444,138
EX	7	0	3,229,755	3,229,755
EX-XG	15	0	6,020,774	6,020,774
EX-XH	2	0	6,025,002	6,025,002
EX-XJ	1	0	88,323	88,323
EX-XJ (Prorated)	1	0	66,036	66,036
EX-XL	47	0	19,949,760	19,949,760
EX-XU	4	0	619,374	619,374
EX-XU (Prorated)	1	0	40,138	40,138
EX-XV	1,796	0	1,253,283,222	1,253,283,222
EX-XV (Prorated)	20	0	1,116,088	1,116,088
EX366	233	0	37,299	37,299
FR	26	99,566,528	0	99,566,528
FRSS	1	0	562,884	562,884
GIT	1	1,059,012	0	1,059,012
LIH	1	0	1,225,000	1,225,000
OV65	9,525	131,797,381	0	131,797,381
OV65S	37	471,559	0	471,559
PC	33	129,160,230	0	129,160,230
SO	6	217,250	0	217,250
Totals		418,354,103	1,494,935,826	1,913,289,929

2021 CERTIFIED TOTALS

Property Count: 80,008

KC - KAUFMAN COUNTY
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	43,631	43,034.5176	\$575,575,831	\$9,853,947,474	\$8,901,111,210
B	MULTIFAMILY RESIDENCE	254	242.2984	\$45,453,187	\$305,910,138	\$305,821,671
C1	VACANT LOTS AND LAND TRACTS	7,205	7,226.7415	\$0	\$382,661,586	\$382,616,468
D1	QUALIFIED OPEN-SPACE LAND	8,220	352,360.1833	\$0	\$2,223,497,011	\$36,519,611
D2	IMPROVEMENTS ON QUALIFIED OP	1,826		\$1,232,280	\$37,435,268	\$37,388,640
E	RURAL LAND, NON QUALIFIED OPE	7,287	39,787.3633	\$22,547,161	\$1,134,150,053	\$997,544,880
F1	COMMERCIAL REAL PROPERTY	1,996	4,556.0615	\$49,374,902	\$1,102,989,877	\$1,102,706,418
F2	INDUSTRIAL AND MANUFACTURIN	96	1,072.2734	\$82,567,933	\$990,951,477	\$861,071,289
G1	OIL AND GAS	209		\$0	\$1,647,338	\$1,647,338
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$21,004,957	\$21,004,957
J3	ELECTRIC COMPANY (INCLUDING C	48	32.7230	\$0	\$115,579,772	\$115,579,772
J4	TELEPHONE COMPANY (INCLUDI	37	5.6121	\$0	\$10,756,643	\$10,756,643
J5	RAILROAD	7	0.0700	\$0	\$22,606,197	\$22,606,197
J6	PIPELAND COMPANY	207	0.0650	\$0	\$208,337,711	\$208,337,711
L1	COMMERCIAL PERSONAL PROPE	3,589		\$0	\$382,445,429	\$375,488,402
L2	INDUSTRIAL AND MANUFACTURIN	393		\$0	\$558,526,441	\$436,632,098
M1	TANGIBLE OTHER PERSONAL, MOB	2,881		\$10,157,642	\$120,762,011	\$102,734,909
O	RESIDENTIAL INVENTORY	4,392	727.1336	\$66,743,010	\$225,103,677	\$224,383,901
S	SPECIAL INVENTORY TAX	68		\$0	\$27,867,912	\$27,867,912
X	TOTALLY EXEMPT PROPERTY	2,130	26,680.7300	\$17,938,707	\$1,302,444,793	\$0
	Totals		475,725.7727	\$871,590,653	\$19,028,625,765	\$14,171,820,027

2021 CERTIFIED TOTALS

Property Count: 3,040

KC - KAUFMAN COUNTY
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,840	2,263.3602	\$13,334,542	\$402,389,815	\$379,480,841
B	MULTIFAMILY RESIDENCE	9	1.8397	\$0	\$1,253,205	\$1,253,205
C1	VACANT LOTS AND LAND TRACTS	376	486.9035	\$0	\$26,484,821	\$26,484,821
D1	QUALIFIED OPEN-SPACE LAND	308	11,802.5735	\$0	\$72,174,343	\$1,305,928
D2	IMPROVEMENTS ON QUALIFIED OP	70		\$69,543	\$2,330,144	\$2,330,144
E	RURAL LAND, NON QUALIFIED OPE	427	3,187.4680	\$2,436,077	\$86,941,886	\$78,801,701
F1	COMMERCIAL REAL PROPERTY	74	60.4342	\$211,464	\$24,154,873	\$24,153,440
F2	INDUSTRIAL AND MANUFACTURIN	2	30.0000	\$0	\$5,660,829	\$5,660,829
L1	COMMERCIAL PERSONAL PROPE	109		\$0	\$39,288,443	\$39,288,443
M1	TANGIBLE OTHER PERSONAL, MOB	39		\$84,417	\$2,431,708	\$2,305,944
O	RESIDENTIAL INVENTORY	2	2.0000	\$0	\$84,500	\$84,500
S	SPECIAL INVENTORY TAX	1		\$0	\$553,658	\$553,658
X	TOTALLY EXEMPT PROPERTY	2	0.0947	\$0	\$352,052	\$0
	Totals		17,834.6738	\$16,136,043	\$664,100,277	\$561,703,454

2021 CERTIFIED TOTALS

Property Count: 83,048

KC - KAUFMAN COUNTY
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	45,471	45,297.8778	\$588,910,373	\$10,256,337,289	\$9,280,592,051
B	MULTIFAMILY RESIDENCE	263	244.1381	\$45,453,187	\$307,163,343	\$307,074,876
C1	VACANT LOTS AND LAND TRACTS	7,581	7,713.6450	\$0	\$409,146,407	\$409,101,289
D1	QUALIFIED OPEN-SPACE LAND	8,528	364,162.7568	\$0	\$2,295,671,354	\$37,825,539
D2	IMPROVEMENTS ON QUALIFIED OP	1,896		\$1,301,823	\$39,765,412	\$39,718,784
E	RURAL LAND, NON QUALIFIED OPE	7,714	42,974.8313	\$24,983,238	\$1,221,091,939	\$1,076,346,581
F1	COMMERCIAL REAL PROPERTY	2,070	4,616.4957	\$49,586,366	\$1,127,144,750	\$1,126,859,858
F2	INDUSTRIAL AND MANUFACTURIN	98	1,102.2734	\$82,567,933	\$996,612,306	\$866,732,118
G1	OIL AND GAS	209		\$0	\$1,647,338	\$1,647,338
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$21,004,957	\$21,004,957
J3	ELECTRIC COMPANY (INCLUDING C	48	32.7230	\$0	\$115,579,772	\$115,579,772
J4	TELEPHONE COMPANY (INCLUDI	37	5.6121	\$0	\$10,756,643	\$10,756,643
J5	RAILROAD	7	0.0700	\$0	\$22,606,197	\$22,606,197
J6	PIPELAND COMPANY	207	0.0650	\$0	\$208,337,711	\$208,337,711
L1	COMMERCIAL PERSONAL PROPE	3,698		\$0	\$421,733,872	\$414,776,845
L2	INDUSTRIAL AND MANUFACTURIN	393		\$0	\$558,526,441	\$436,632,098
M1	TANGIBLE OTHER PERSONAL, MOB	2,920		\$10,242,059	\$123,193,719	\$105,040,853
O	RESIDENTIAL INVENTORY	4,394	729.1336	\$66,743,010	\$225,188,177	\$224,468,401
S	SPECIAL INVENTORY TAX	69		\$0	\$28,421,570	\$28,421,570
X	TOTALLY EXEMPT PROPERTY	2,132	26,680.8247	\$17,938,707	\$1,302,796,845	\$0
	Totals		493,560.4465	\$887,726,696	\$19,692,726,042	\$14,733,523,481

2021 CERTIFIED TOTALS

Property Count: 83,048

KC - KAUFMAN COUNTY
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET: **\$887,726,696**
 TOTAL NEW VALUE TAXABLE: **\$849,135,826**

New Exemptions

Exemption	Description	Count	2020 Market Value	Exemption Amount
EX	TOTAL EXEMPTION	2	\$317,940	
EX-XG	11.184 Primarily performing charitable functio	2	\$821,510	
EX-XH	11.185 Developing model colonia subdivisions	2	\$6,025,000	
EX-XJ	11.21 Private schools	1	\$169,490	
EX-XL	11.231 Organizations Providing Economic Devt	21	\$16,545,280	
EX-XU	11.23 Miscellaneous Exemptions	1	\$192,780	
EX-XV	Other Exemptions (including public property, r	101	\$19,010,180	
EX366	HOUSE BILL 366	60	\$80,622	
ABSOLUTE EXEMPTIONS VALUE LOSS				\$43,162,802

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	70	\$897,399
DPS	DISABLED Surviving Spouse	2	\$18,556
DV1	Disabled Veterans 10% - 29%	16	\$80,783
DV2	Disabled Veterans 30% - 49%	23	\$172,500
DV3	Disabled Veterans 50% - 69%	30	\$297,688
DV4	Disabled Veterans 70% - 100%	216	\$1,197,233
DV4S	Disabled Veterans Surviving Spouse 70% - 100	8	\$36,000
DVHS	Disabled Veteran Homestead	45	\$9,748,543
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	\$740,582
OV65	OVER 65	726	\$9,499,699
OV65S	OVER 65 Surviving Spouse	2	\$30,000
PARTIAL EXEMPTIONS VALUE LOSS			1,141
NEW EXEMPTIONS VALUE LOSS			\$65,881,785

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$65,881,785

New Ag / Timber Exemptions

2020 Market Value **\$8,052,133** Count: 89
 2021 Ag/Timber Use **\$145,574**
NEW AG / TIMBER VALUE LOSS **\$7,906,559**

New Annexations

New Deannexations

Count	Market Value	Taxable Value
159	\$8,754,930	\$5,004,299

2021 CERTIFIED TOTALS

KC - KAUFMAN COUNTY
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
31,525	\$246,252	\$24,618	\$221,634
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
28,839	\$248,143	\$22,989	\$225,154

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3,040	\$664,100,277.00	\$466,585,819

2021 CERTIFIED TOTALS

Property Count: 83,054

KC - KAUFMAN COUNTY

Grand Totals

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Land		Value			
Homesite:		2,003,865,666			
Non Homesite:		2,268,099,880			
Ag Market:		2,301,314,644			
Timber Market:		0		Total Land	(+) 6,573,280,190
Improvement		Value			
Homesite:		6,956,321,370			
Non Homesite:		4,752,602,582		Total Improvements	(+) 11,708,923,952
Non Real		Count	Value		
Personal Property:		4,546	1,395,739,034		
Mineral Property:		382	1,670,853		
Autos:		0	0	Total Non Real	(+) 1,397,409,887
				Market Value	= 19,679,614,029
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,299,381,162	1,933,482			
Ag Use:	38,458,859	14,770	Productivity Loss	(-)	2,260,922,303
Timber Use:	0	0	Appraised Value	=	17,418,691,726
Productivity Loss:	2,260,922,303	1,918,712	Homestead Cap	(-)	783,875,171
				Assessed Value	= 16,634,816,555
				Total Exemptions Amount	(-) 1,914,244,131
				(Breakdown on Next Page)	

This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.

M&O Net Taxable	=	14,720,572,424
I&S Net Taxable	=	14,743,032,062

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	157,529,847	135,115,436	444,568.05	461,750.85	1,051			
DPS	670,698	607,142	1,522.65	1,522.65	5			
OV65	1,495,479,368	1,326,696,954	4,373,953.66	4,494,734.61	8,210			
Total	1,653,679,913	1,462,419,532	4,820,044.36	4,958,008.11	9,266	Freeze Taxable	(-) 1,462,419,532	
Tax Rate	0.416322							

Freeze Adjusted M&O Net Taxable	=	13,258,152,892
Freeze Adjusted I&S Net Taxable	=	13,280,612,530

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX

60,032,306.91 = (13,258,152,892 * (0.346618 / 100)) + (13,280,612,530 * (0.069704 / 100)) + 4,820,044.36

Certified Estimate of Market Value:	19,606,264,061
Certified Estimate of Taxable Value:	14,661,368,708

Tif Zone Code	Tax Increment Loss
TIF1	253,628,099
TIF1CR	86,091
TIF2TRZ2	384,448,116
TIF2TRZ2A	9,037,633
TIF2TRZ2B	661
TRZ3	39,825,539
TRZ3A	13,336,544

2021 CERTIFIED TOTALS

Property Count: 83,054

KC - KAUFMAN COUNTY
Grand Totals

8/20/2021

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Tax Increment Finance Value:	700,362,683
Tax Increment Finance Levy:	2,915,763.93

2021 CERTIFIED TOTALS

Property Count: 83,054

KC - KAUFMAN COUNTY

Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	6,303,093	0	6,303,093
ABMNO	5	22,459,638	0	22,459,638
CH	1	34,500	0	34,500
CHODO	3	11,027,381	0	11,027,381
DP	1,162	15,537,676	0	15,537,676
DPS	5	63,556	0	63,556
DSTR	9	697,971	0	697,971
DSTRS	1	0	44,680	44,680
DV1	155	0	800,500	800,500
DV1S	1	0	5,000	5,000
DV2	124	0	939,750	939,750
DV2S	2	0	15,000	15,000
DV3	158	0	1,554,000	1,554,000
DV3S	3	0	30,000	30,000
DV4	1,215	0	7,551,886	7,551,886
DV4S	89	0	579,768	579,768
DVHS	716	0	184,751,385	184,751,385
DVHSS	45	0	7,444,138	7,444,138
EX	7	0	3,229,755	3,229,755
EX-XG	15	0	6,020,774	6,020,774
EX-XH	2	0	6,025,002	6,025,002
EX-XJ	1	0	88,323	88,323
EX-XJ (Prorated)	1	0	66,036	66,036
EX-XL	46	0	19,917,090	19,917,090
EX-XL (Prorated)	1	0	3,531	3,531
EX-XU	4	0	619,374	619,374
EX-XU (Prorated)	1	0	40,138	40,138
EX-XV	1,797	0	1,253,274,960	1,253,274,960
EX-XV (Prorated)	23	0	1,139,635	1,139,635
EX366	233	0	37,299	37,299
FR	26	99,566,528	0	99,566,528
FRSS	1	0	562,884	562,884
GIT	1	1,059,012	0	1,059,012
LIH	1	0	1,225,000	1,225,000
OV65	9,517	131,679,829	0	131,679,829
OV65S	37	471,559	0	471,559
PC	33	129,160,230	0	129,160,230
SO	6	217,250	0	217,250
Totals		418,278,223	1,495,965,908	1,914,244,131

Property Count: 83,054

KC - KAUFMAN COUNTY

Grand Totals

8/20/2021

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	45,475	45,311.9771	\$588,883,080	\$10,249,787,358	\$9,276,013,320
B	MULTIFAMILY RESIDENCE	263	244.1381	\$45,453,187	\$306,982,549	\$306,894,082
C1	VACANT LOTS AND LAND TRACTS	7,579	7,695.9763	\$0	\$406,908,081	\$406,862,963
D1	QUALIFIED OPEN-SPACE LAND	8,544	364,717.0955	\$0	\$2,299,381,162	\$37,877,926
D2	IMPROVEMENTS ON QUALIFIED OP	1,895		\$1,244,466	\$39,635,603	\$39,588,975
E	RURAL LAND, NON QUALIFIED OPE	7,703	42,423.3962	\$24,597,910	\$1,215,000,997	\$1,071,788,862
F1	COMMERCIAL REAL PROPERTY	2,069	4,617.8442	\$49,586,366	\$1,126,836,643	\$1,126,551,751
F2	INDUSTRIAL AND MANUFACTURIN	98	1,102.2734	\$82,567,933	\$996,612,306	\$866,732,118
G1	OIL AND GAS	209		\$0	\$1,647,338	\$1,647,338
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$21,004,957	\$21,004,957
J3	ELECTRIC COMPANY (INCLUDING C	48	32.7230	\$0	\$115,579,772	\$115,579,772
J4	TELEPHONE COMPANY (INCLUDI	37	5.6121	\$0	\$10,756,643	\$10,756,643
J5	RAILROAD	7	0.0700	\$0	\$22,606,197	\$22,606,197
J6	PIPELAND COMPANY	207	0.0650	\$0	\$208,337,711	\$208,337,711
L1	COMMERCIAL PERSONAL PROPE	3,700		\$0	\$421,088,220	\$414,131,193
L2	INDUSTRIAL AND MANUFACTURIN	393		\$0	\$558,526,441	\$436,632,098
M1	TANGIBLE OTHER PERSONAL, MOB	2,921		\$10,198,061	\$122,958,275	\$105,105,508
O	RESIDENTIAL INVENTORY	4,392	728.8571	\$66,295,458	\$224,759,215	\$224,039,439
S	SPECIAL INVENTORY TAX	70		\$0	\$28,421,570	\$28,421,570
X	TOTALLY EXEMPT PROPERTY	2,136	26,679.7984	\$17,938,707	\$1,302,782,991	\$0
	Totals	493,559.8264	493,559.8264	\$886,765,168	\$19,679,614,029	\$14,720,572,423

2021 Ag/Timber Use Report

For Entity KC (KAUFMAN COUNTY)

Date: 8/20/2021

Page: 2

<u>State Code</u>	<u>State Land Type Code</u>	<u>Ag / Timber Schedule</u>	<u>Number of Land Detail</u>	<u>Acres</u>	<u>Market Value</u>	<u>Productivity Use Value</u>	<u>Avg. Prod. Value/Acre</u>	<u>Mkt Val Loss Due to Ag/Tim</u>
D1	BRNW	ZD	4	387.7700	1,454,138	25,205	65	1,428,933
BRNW Total:			4	387.7700	1,454,138	25,205	65	1,428,933
D1	DLCP	ZA	206	23,306.6070	164,698,849	4,941,004	212	159,757,845
DLCP Total:			206	23,306.6070	164,698,849	4,941,004	212	159,757,845
D1	IMPR	WB	1	31.0000	248,000	4,228	136	243,772
D1	IMPR	WHP	1	8.1838	152,318	1,116	136	151,202
D1	IMPR	ZA	1	14.0000	134,163	2,968	212	131,195
D1	IMPR	ZB	3,257	97,578.9269	778,965,061	13,812,232	195	765,152,829
D1	IMPR	ZBK	1	15.6810	122,812	9,409	600	113,403
D1	IMPR	ZC	44	1,948.6524	11,153,094	150,046	77	11,003,048
D1	IMPR	ZG	1	7.7100	246,218	4,626	600	241,592
D1	IMPR	ZHP	117	2,418.2887	25,219,411	337,796	245	24,881,615
IMPR Total:			3,423	102,022.4428	816,241,077	14,322,421	275	801,918,656
D1	NATP	WC	5	164.5060	497,126	12,667	77	484,459
D1	NATP	WGT	7	350.6815	1,540,526	27,003	77	1,513,523
D1	NATP	ZA	3	296.4430	1,635,634	62,846	212	1,572,788
D1	NATP	ZB	25	336.8610	2,433,142	45,948	136	2,387,194
D1	NATP	ZC	4,676	215,188.4921	1,201,301,780	16,574,770	84	1,184,727,010
D1	NATP	ZD	5	115.7923	468,558	7,526	65	461,032
D1	NATP	ZG	1	4.4470	52,172	2,668	600	49,504
D1	NATP	ZGT	210	5,089.0994	26,566,672	391,866	77	26,174,806
NATP Total:			4,932	221,546.3223	1,234,495,610	17,125,294	166	,217,370,316
D1	ORCH	ZE	22	282.1659	2,929,309	112,866	400	2,816,443
ORCH Total:			22	282.1659	2,929,309	112,866	400	2,816,443
D1	OTHR	ZA	1	22.2720	122,289	4,722	212	117,567
D1	OTHR	ZBK	35	234.5330	3,404,907	140,720	600	3,264,187
D1	OTHR	ZE	1	9.0000	90,000	3,600	400	86,400
D1	OTHR	ZF	2	44.2500	236,125	22,125	500	214,000
D1	OTHR	ZG	26	692.4747	4,822,638	415,484	600	4,407,154
OTHR Total:			65	1,002.5297	8,675,959	586,651	462	8,089,308
Grand Total:			8,652	348,547.8377	2,228,494,942	37,113,441	272	,191,381,501

2021 Ag/Timber Use Report

For Entity KC (KAUFMAN COUNTY)

Date: 8/20/2021

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<u>State Code</u>	<u>State Land Type Code</u>	<u>Local Land Type Code</u>	<u>Number of Land Detail</u>	<u>Acres</u>	<u>Market Value</u>	<u>Productivity Use Value</u>	<u>Avg. Prod. Value/Acre</u>	<u>Mkt Val Loss Due to Ag/Tim</u>
D1	NATP	ZC	4,687	215,283.7714	1,202,274,143	16,640,135	84	1,185,634,008
D1	NATP	ZGT	258	6,262.5509	32,221,467	485,159	86	31,736,308
		✓ Total:	4,945	221,546.3223	1,234,495,610	17,125,294	85.00	1,217,370,316
D1	IMPR	ZB	3,293	99,378.2763	788,232,454	13,953,817	193	774,278,637
D1	IMPR	ZHP	127	2,644.1665	28,008,623	368,604	236	27,640,019
		✓ Total:	3,420	102,022.4428	816,241,077	14,322,421	214.50	801,918,656
D1	DLCP	ZA	206	23,306.6070	164,698,849	4,941,004	212	159,757,845
		✓ Total:	206	23,306.6070	164,698,849	4,941,004	212.00	159,757,845
D1	OTHR	ZBK	34	224.7390	3,313,655	134,844	600	3,178,811
D1	OTHR	ZF	2	44.2500	236,125	22,125	500	214,000
D1	OTHR	ZG	14	633.7827	3,395,183	371,628	577	3,023,555
D1	OTHR	ZH	14	99.7580	1,730,996	58,054	586	1,672,942
		✓ Total:	64	1,002.5297	8,675,959	586,651	565.75	8,089,308
D1	BRNW	ZD	4	387.7700	1,454,138	25,205	65	1,428,933
		Total:	4	387.7700	1,454,138	25,205	65.00	1,428,933
D1	ORCH	ZE	22	282.1659	2,929,309	112,866	400	2,816,443
		Total:	22	282.1659	2,929,309	112,866	400.00	2,816,443
Grand Total:			8,661	348,547.8377	2,228,494,942	37,113,441	322	2,191,381,501

2021 Wildlife Report

For Entity KC (KAUFMAN COUNTY)

Date: 8/20/2021

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<u>State Code</u>	<u>State Land Type Code</u>	<u>Ag / Timber Schedule</u>	<u>Number of Land Detail</u>	<u>Acres</u>	<u>Market Value</u>	<u>Productivity Use Value</u>	<u>Avg. Prod. Value/Acre</u>	<u>Mkt Val Loss Due to Ag/Tim</u>
D1	WDLF	WB	40	1,359.5572	8,306,139	202,169	362	8,103,970
D1	WDLF	WC	171	10,961.3203	43,572,291	846,921	129	42,725,370
D1	WDLF	WGT	103	3,722.8833	18,108,589	286,665	77	17,821,924
D1	WDLF	ZC	1	18.0000	148,608	1,386	77	147,222
D1	WDLF	ZGT	4	107.4970	750,593	8,277	77	742,316
WDLF Total:			319	16,169.2578	70,886,220	1,345,418	144	69,540,802
Grand Total:			319	16,169.2578	70,886,220	1,345,418	144	69,540,802

2021 Wildlife Report
For Entity KC (KAUFMAN COUNTY)

Date: 8/20/2021

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<u>State Code</u>	<u>State Land Type Code</u>	<u>Local Land Type Code</u>	<u>Number of Land Detail</u>	<u>Acres</u>	<u>Market Value</u>	<u>Productivity Use Value</u>	<u>Avg. Prod. Value/Acre</u>	<u>Mkt Val Loss Due to Ag/Tim</u>
D1	WDLF	WB	40	1,398.8802	8,494,720	203,632	359	8,291,088
D1	WDLF	WC	170	10,645.9953	42,599,649	823,012	130	41,776,637
D1	WDLF	WGT	113	4,124.3823	19,791,851	318,774	78	19,473,077
		Total:	323	16,169.2578	70,886,220	1,345,418	189.00	69,540,802
Grand Total:			323	16,169.2578	70,886,220	1,345,418	189	69,540,802

Sales Ratio Report Parameters

Search by Sale Date

From: 01/01/2020
To: 12/31/2020

Search by Sale Type Code

Q - Q (QUALIFIED SALES)

Search by School Code

- 20 - SC (GRANDALL ISD)
- 21 - SF (FORNEY ISD)
- 22 - SK (KAUFMAN ISD)
- 23 - SM (MABANK ISD)
- 24 - SP (KEMP ISD)
- 25 - SQ (QUINLAN ISD)
- 26 - SR (ROCKWALL ISD)
- 27 - SS (SCURRY-ROSSER ISD)
- 28 - ST (TERRELL ISD)
- 29 - SW (WILLS POINT ISD)

Sort By

School Code (Summarize)

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2021

Totals Only

Report Type: Improved Property

Includes Confidential Sales.

Sales Ratio Report

8/20/2021 9:09:17AM

Sale #	Deed	Buyer/Seller	Sale Date	Land Confirm Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Sale		Market	Sale Price	Land/Market	Land/Market	Sale Price	Ratio
											Avg Pricel/ Sqft	Avg Pricel/ Sqft						

[Begin Group>>](#)

School Code - SC

Sales Ratio Report

8/20/2021 9:09:17AM

Buyer/Seller	Sale Date	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Avg Price/ Sqft	Market Sale Price	Land/ Market	Land/ Sale Price	Ratio
Group By: School Code - SC							0.2639	Avg Absolute Deviation: 0.0575	0.0575	Pop Variance: 0.0100	0.0100	Wt Mean 1.0162		
Group Sample Count: 692						0.2340	0.2340	Median 1.0196	1.0196	Standard Deviation: 0.1000	0.1000	Avg Mean 1.0218		
						0.2573	0.2573	Coefficient of Dispersion: 5.6405	5.6405	PRD: 1.0055	1.0055	Max Ratio 2.1980		
						0.2286	0.2286					Min Ratio 0.0111		

Sales Ratio Report

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Page:

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Buyer/Seller	Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Pricel	Avg Pricel	Market	Sale Price	Land/	Land/	Ratio
Sale # Deed	Confirm	Type	Dimensions	Y-Bit	Value	Value	Area	Sqft	Sqft			Market	Sale Price	

Begin Group>> School Code - SF

Group By:	School Code - SF	Land Sale Ratio Mean:	0.2418	Avg Absolute Deviation:	0.0654	Pop Variance:	0.2316	Wt Mean	1.0171
Group Sample Count:	1,907	Land Sale Ratio Median:	0.2273	Median	1.0235	Standard Deviation:	0.4813	Avg Mean	1.0345
		Land Market Ratio Mean:	0.2341	Coefficient of Dispersion:	6.3872	PRD:	1.0171	Max Ratio	21.6736
		Land Market Ratio Median:	0.2215					Min Ratio	0.2297

Sales Ratio Report

8/20/2021 9:09:17AM

Buyer/Seller Sale Date Land Type Dimensions Imp E-Bit Imp Value Imp Value Land Value Area Imp Living Area Avg Price/ Sqft Avg Price/ Sqft Market Sale Price Land/ Market Land/ Sale Price Ratio

Begin Group>> School Code - SK

Group By:	School Code - SK	Land Sale Ratio Mean:	0.4267	Avg Absolute Deviation:	0.0827	Pop Variance:	0.0205	Wt Mean	1.0086
Group Sample Count:	234	Land Sale Ratio Median:	0.2411	Median	1.0175	Standard Deviation:	0.1431	Avg Mean	1.0355
		Land Market Ratio Mean:	0.4032	Coefficient of Dispersion:	8.1310	PRD:	1.0266	Max Ratio	1.5912
		Land Market Ratio Median:	0.2364					Min Ratio	0.5000

Sales Ratio Report

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Sale

Buyer/Seller	Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Market	Sale Price	Land/	Land/	Ratio
Sale # Deed	Confirm	Type	Dimensions	Y-Bit	Value	Value	Area	Sqft	Sqft			Market	Sale Price	

Begin Group>>

School Code - SM

Group By: School Code - SM
Group Sample Count: 114

Land Sale Ratio Mean:	0.5745	Avg Absolute Deviation:	0.0981	Pop Variance:	0.0375	Wt Mean	1.1359
Land Sale Ratio Median:	0.3597	Median	1.0130	Standard Deviation:	0.1935	Avg Mean	1.0500
Land Market Ratio Mean:	0.4792	Coefficient of Dispersion:	9.6846	PRD:	0.9244	Max Ratio	2.5000
Land Market Ratio Median:	0.2788					Min Ratio	0.3517

Sales Ratio Report

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Buyer/Seller	Sale Date	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Avg Price/ Sqft	Market Sale Price	Land/ Market Sale Price	Land/ Market Sale Price	Ratio	
Group By:	School Code - SP						0.7645		0.1644		Pop Variance:	0.1011		Wt Mean	1.0756
Group Sample Count:	146					0.8535		Median	1.0060		Standard Deviation:	0.3180		Avg Mean	1.0980
						0.6699		Coefficient of Dispersion:	16.3438		PRD:	1.0208		Max Ratio	2.7810
						0.9994								Min Ratio	0.5941

Begin Group>> **School Code - SP**

Sales Ratio Report

8/20/2021 9:09:17AM

Sale

Buyer/Seller	Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Pricel	Avg Pricel	Market	Sale Price	Land/	Land/	Ratio
Sale # Deed	Confirm	Type	Dimensions	Y-Bit	Value	Value	Area	Sqft	Sqft			Market	Sale Price	

Begin Group>> School Code - SQ

Group By:	School Code - SQ	Land Sale Ratio Mean:	0.3886	Avg Absolute Deviation:	0.0472	Pop Variance:	0.0042	Wt Mean	0.9817
Group Sample Count:	5	Land Sale Ratio Median:	0.3241	Median	1.0304	Standard Deviation:	0.0647	Avg Mean	0.9845
		Land Market Ratio Mean:	0.3925	Coefficient of Dispersion:	4.5837	PRD:	1.0029	Max Ratio	1.0334
		Land Market Ratio Median:	0.3582					Min Ratio	0.9048

Sales Ratio Report

8/20/2021 9:09:17AM

Buyer/Seller Sale Date Land Type Dimensions Imp E-Bit Imp Value Imp Value Land Living Area Avg Price/ Sqft Avg Price/ Sqft Market Sale Price Land/ Market Land/ Sale Price Ratio

Begin Group>> School Code - SR

Group By: School Code - SR
 Group Sample Count: 121

Land Sale Ratio Mean:	0.2385	Avg Absolute Deviation:	0.0448	Pop Variance:	0.0039	Wt Mean	1.0248
Land Sale Ratio Median:	0.2281	Median	1.0194	Standard Deviation:	0.0625	Avg Mean	1.0276
Land Market Ratio Mean:	0.2345	Coefficient of Dispersion:	4.3987	PRD:	1.0027	Max Ratio	1.2862
Land Market Ratio Median:	0.2237					Min Ratio	0.7815

Sales Ratio Report

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Sale

Buyer/Seller	Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Market	Sale Price	Land/	Land/	Ratio
Sale # Deed	Confirm	Type	Dimensions	Y-Bit	Value	Value	Area	Sqft	Sqft			Market	Sale Price	

School Code - SS

Group By:	School Code - SS	Land Sale Ratio Mean:	0.4974	Avg Absolute Deviation:	0.1082	Pop Variance:	0.0498	Wt Mean	1.0168
Group Sample Count:	58	Land Sale Ratio Median:	0.2896	Median	1.0113	Standard Deviation:	0.2231	Avg Mean	1.0447
		Land Market Ratio Mean:	0.4768	Coefficient of Dispersion:	10.7004	PRD:	1.0275	Max Ratio	2.2449
		Land Market Ratio Median:	0.2800					Min Ratio	0.7333

Sales Ratio Report

Sale

Buyer/Seller	Sale Date	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Avg Price/ Sqft	Market Sale Price	Land/ Market	Land/ Sale Price	Ratio
<p>Begin Group>></p> <p>School Code - ST</p>														
Group By:	School Code - ST													
Group Sample Count:	381													
		Land Sale Ratio Mean:		0.4099	Avg Absolute Deviation:		0.1609	Pop Variance:		0.5128	Wt Mean		1.0122	
		Land Sale Ratio Median:		0.2318	Median		1.0110	Standard Deviation:		0.7161	Avg Mean		1.1113	
		Land Market Ratio Mean:		0.3685	Coefficient of Dispersion:		15.9155	PRD:		1.0979	Max Ratio		9.2862	
		Land Market Ratio Median:		0.2240							Min Ratio		0.1307	

Sales Ratio Report

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Sale

Buyer/Seller	Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Market	Sale Price	Land/	Land/	Ratio
Sale # Deed	Confirm	Type	Dimensions	Y-Bit	Value	Value	Area	Sqft	Sqft			Market	Sale Price	

Begin Group>>

School Code - SW

Group By: School Code - SW
 Group Sample Count: 73

Land Sale Ratio Mean:	0.6303	Avg Absolute Deviation:	0.1153	Pop Variance:	0.0416	Wt Mean	1.0308
Land Sale Ratio Median:	0.6478	Median	1.0024	Standard Deviation:	0.2040	Avg Mean	1.0229
Land Market Ratio Mean:	0.6062	Coefficient of Dispersion:	11.4976	PRD:	0.9923	Max Ratio	1.9745
Land Market Ratio Median:	0.7725					Min Ratio	0.5300

Sales Ratio Report

8/20/2021 9:09:17AM

Sale

Buyer/Seller	Sale Date	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Avg Price/ Sqft	Market Sale Price	Land/ Market	Land/ Sale Price	Ratio
Grand Total:	3,731													
Grand Total Count:														

Land Sale Ratio Mean: 0.3169
 Land Sale Ratio Median: 0.2311
 Land Market Ratio Mean: 0.2985
 Land Market Ratio Median: 0.2258
 Avg Absolute Deviation: 0.0807
 Median: 1.0194
 Coefficient of Dispersion: 7.9201
 Pop Variance: 0.1812
 Standard Deviation: 0.4257
 PRD: 1.0206
 Wt Mean: 1.0216
 Avg Mean: 1.0426
 Max Ratio: 21.6736
 Min Ratio: 0.0111

Glenn Hegar

Texas Comptroller of Public Accounts

Texas Property

Tax Law

Changes

as of

September 2021

Property Tax Bills: 87th Texas Legislature

This publication includes highlights of legislation relating to property tax passed during the 87th Regular Session. It does not include information on legislation passed during the subsequent 87th Special Sessions. The highlights are general summaries and do not reflect the exact or complete text of the legislation highlighted. Not all legislation impacting property tax is addressed. Please be advised that this information is being provided solely as an informational resource. The information provided is not intended for use in lieu of, or as a substitute for, the legislation referenced herein and should not be relied upon as such. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of any information included or referenced in this publication should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

*The Legislature enacted **HB 3530** which made nonsubstantive revisions of certain local laws concerning water and wastewater special districts. The Legislature also enacted laws impacting specific special districts that impose a property tax; these bills and **HB 3530** are not included in this publication.*

*Governor Greg Abbott vetoed **HB 1544** which would have provided that the eligibility of land for special open space appraisal does not end because the land ceases to be devoted principally to agricultural use if the landowner intends to resume the agricultural use of the land, the land is used for a sand mining operation, and the land is reclaimed according to the standard best practices.*

The following acronyms are used in this document:

HB	House Bill
HJR	House Joint Resolution
SB	Senate Bill
SJR	Senate Joint Resolution
TDLR	Texas Department of Licensing and Regulation
TEA	Texas Education Agency

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, assessor-collectors, appraisal districts, and appraisal review boards.

For more information, visit our website comptroller.texas.gov/taxinfo/proptax or call us toll-free at 1-800-252-9121 (press 2 to access the menu, then press 1 to contact the Information Services Team). In Austin, call (512) 305-9999.


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Tax Code

Chapter 5. State Administration

Section 5.03

SB 63 and HB 3786 add subsection (d) allowing the Comptroller, after giving notice, to send and require submission of documents, payments, notices, reports or other items electronically. The Comptroller may adopt rules to administer electronic submission and delivery, including rules specifying format.

Effective Sept. 1, 2021.

Section 5.041

SB 63 and HB 3788 amend subsections (b) and (e-1) to allow distance training and education for an appraisal review board training course. The bills add subsection (i) to authorize the Comptroller to adopt rules implementing distance training and education, including establishing criteria for course availability and for demonstrating course completion.

Effective Sept. 1, 2021 (SB 63). Effective Jan. 1, 2022 (HB 3788).

Section 5.103

HB 988 amends subsection (d) to require an appraisal review board to incorporate model hearing procedures prepared by the Comptroller when adopting hearing procedures. An appraisal review board may adopt procedures that supplement the model hearing procedures, provided they do not contradict or circumvent the model hearing procedures.

The bill adds subsection (e) to require the Comptroller to review the hearing procedures adopted by each appraisal review board.

Effective June 15, 2021.

Section 5.104

HB 988 amends subsection (l) to require the Comptroller to include a summary of comments, complaints, and suggestions forwarded by taxpayer liaison officers, results of the Comptroller's review of appraisal review board hearing procedures, and results of requests for limited binding arbitration in the appraisal review board survey report.

Effective June 15, 2021.

Chapter 6. Local Administration

Section 6.03

HB 988 adds subsection (k-1) to require the governing body of a taxing unit entitled to cast at least five percent of the total votes to determine its vote for its appraisal district's board of directors by resolution adopted at the first or second open meeting held after the date the chief appraiser delivers the ballot in counties with a population of 120,000 or more. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

Effective Jan. 1, 2022, and applies only to the selection of board of directors members to terms beginning on or after Jan. 1, 2022.

Section 6.035

SB 63 amends subsection (a-1) to provide that an individual is ineligible to serve on an appraisal district's board of directors if the individual served as a member of the board of directors for all or part of five terms, unless the individual was the county assessor-collector at the time the individual served as a board member or the appraisal district is established in a county with a population of less than 120,000.

The bill further modifies eligibility criteria for individuals who serve on the board of directors. Individuals who, in the preceding three years, appraised property or represented property owners for compensation during property tax proceedings in the appraisal district, or who were employed by the appraisal district, are ineligible to serve.

Effective Sept. 1, 2021. Service as an appointed member of the board of directors before Jan. 1, 2022 does not count toward the five-term limit. Eligibility restrictions only apply to the appointment of board of director members to a term after the effective date of the act.

Section 6.052

HB 988 amends subsection (a) to require the taxpayer liaison officer receive and include complaints filed by the chief appraiser, a property owner, or a property owner's agent concerning certain matters in the list of comments and suggestions forwarded to the Comptroller. The bill codifies the current practice of the taxpayer liaison officer forwarding this list to the Comptroller not later than December 31 of each year. The bill makes conforming changes to subsection (b)

and (c) to include complaints. The bill adds subsection (g) to provide a taxpayer liaison officer does not commit an offense under this chapter if the officer communicates with the chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board, a member of the board of directors, a property tax consultant, a property owner, an agent of a property owner, or another person if the communication is made in good faith exercise of the officer's statutory duties.

Effective June 15, 2021.

HB 2941 makes conforming changes to subsection (f) by removing the reference to Tax Code Section 6.41(d-1) (county with a population of 120,000 or more) but continuing to require the taxpayer liaison officer to provide clerical assistance to the local administrative district judge in the selection of appraisal review board members. Tax Code Section 6.41(d-5) continues to require the appraisal district to provide whatever reasonable assistance is requested by the local administrative district judge.

Effective June 7, 2021.

Section 6.054

SB 63 adds subdivision (3) to prohibit an individual from being employed by an appraisal district if the individual has served as a member of the appraisal review board for the appraisal district at any time during the preceding two years.

Effective Sept. 1, 2021, and applies only to a former member of an appraisal review board first employed by an appraisal district on or after the effective date.

Section 6.155

HB 988 adds this section to provide that a member of the governing body, officer, or employee of a taxing unit commits an offense if the person directly or indirectly communicates with the chief appraiser or another employee of the appraisal district in which the taxing unit participates for the purpose of influencing the value at which property in the district is appraised unless the person owns or leases the property that is the subject of the communication. An offense under this section is a Class A misdemeanor.

Effective Jan. 1, 2022.

Section 6.41

HB 2941 amends subsections (d), (d-1), (d-2), (d-3), and (e) to provide that appraisal review board members in all counties are appointed by the local administrative law judge. The bill amends subsection (f) to authorize the local administrative district judge or the judge's designee remove a member of the board, rather than removal by a majority vote of the appraisal district board of directors. The bill amends subsection (g) specifying that appraisal review board members of a consolidated board are appointed jointly by the local administrative district judges in the counties of the appraisal districts party to the contract. The bill strikes subsections (i) and (j) making certain ex parte communication restrictions applicable to all appraisal districts, instead of only those with a population of 120,000 or more.

Effective June 7, 2021. The changes in law to Tax Code Section 6.41, as amended by this bill apply only to the appointment of appraisal review board members to terms beginning on or after Jan. 1, 2022, and does not affect the term of an appraisal review board member serving on Dec. 31, 2021, if the member was appointed before that date to a term that began before Dec. 31, 2021, and expires Dec. 31, 2022.

SB 63 amends subsection (f) to require the appraisal district board of directors, local administrative district judge, or judge's designee that appointed a member of the appraisal review board, as applicable, to remove the member or find by official action that the member's removal is not warranted not later than the 90th day after the date such an official learns of a potential ground for removal of the member.

Effective Sept. 1, 2021, and applies only to a potential ground for removal of an appraisal review board member that an appraisal district board of directors, local administrative district judge, or local administrative district judge's designee, as applicable, first learns of on or after the effective date.

Section 6.412

HB 2941 makes conforming changes to subsection (d) by removing the reference to Tax Code Section 6.41(d-1) and instead specifically stating the eligibility restrictions for serving on the appraisal review board in that section apply for the appraisal review board of an appraisal district established for a county with a population of 120,000 or more if the person meets certain criteria.

Effective June 7, 2021.

Chapter 11. Taxable Property and Exemptions

Section 11.131

SB 794 amends subsection (b) to modify the eligibility for a total property tax exemption for the homestead of a 100 percent or totally disabled veteran to a disabled veteran who has been awarded by (rather than receives from) the United States Department of Veterans Affairs 100 percent disability compensation.

Effective Jan. 1, 2022, and the changes in law made by this bill apply only to a tax year that begins on or after the effective date.

Section 11.133

SB 611 amends the title of the section to “Residence Homestead of Surviving Spouse of Member of Armed Services Killed in Line of Duty.” The bill amends subsection (b) to provide that the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty (rather than killed in action) is entitled to an exemption from taxation of the total appraised value of the surviving spouse’s residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

Effective Jan. 1, 2022, contingent on voter approval of SJR 35, and applies only to a tax year beginning on or after the effective date.

Section 11.145

SB 1449 amends the title of the section to “Income-Producing Tangible Personal Property Having Value of Less than \$2,500.” The bill amends subsection (a) to increase the taxable value below which tangible personal property held or used for the production of income is exempt from property taxation from \$500 to \$2,500.

Effective Jan. 1, 2022, and applies only to taxes imposed for a tax year beginning on or after the effective date.

Section 11.18

HB 115 amends subsection (p) to expand the existing property tax exemption for a charitable organization providing housing and related services to homeless individuals. The bill increases the required number of years to 20 that a charitable organization located in a county with a population of

more than 1 million and less than 1.5 million (Travis) must be in existence to qualify for the exemption. It removes the requirement that the housing be located on a single campus, instead requiring the housing to be permanent and located on a tract of land at least 15 acres in size that was either owned by the organization on July 1, 2021 or acquired or donated and owned by the organization on Jan. 1, 2023. The bill adds a charitable organization that has been in existence for 2 years and is located in a city with a population of more than 100,000 and less than 150,000 part of which is located in a county with less than 5,000 (Midland) to qualify for the property tax exemption..

Effective Jan. 1, 2022, and applies only to a tax year that begins on or after the effective date.

Section 11.20

HB 1197 amends subsection (j) to extend the current property tax exemption for a tract of land owned for religious worship expansion purposes that is contiguous to the tract of land on which the religious organization’s place of regular worship is located from six years to ten years.

Effective Jan. 1, 2022, and applies only to taxes imposed for a tax year beginning on or after the effective date.

Section 11.211

HB 3610 adds this section to grant a property tax exemption on the portion of real property that is leased to an independent school district, community college district, or open-enrollment charter school. It includes a requirement that the property be used exclusively for the operation or administration of the school and be determined reasonably necessary for that purpose by the school’s governing body.

Effective Sept. 1, 2021, and applies only to taxes imposed for a tax year beginning on or after the effective date. An amendment to the Texas Constitution, Article VIII, was not proposed or passed by the 87th Texas Legislature.

Section 11.252

HB 988 amends subsection (d) to modify the application form that the Comptroller is required to provide to claim a property tax exemption for motor vehicles leased for use other than production of income to allow a claimant certify either under oath or by written, unsworn declaration that the lessee does not hold the vehicle for the production of income.

Effective Jan. 1, 2022.

Section 11.253

HB 988 adds subsections (l) and (m) to authorize a taxing unit in a declared disaster area to extend by official action the number of days to 270, that goods-in-transit may remain at a defined location before losing eligibility for the tax exemption. Subsections (l) and (m) are set to expire Dec. 31, 2025.

Effective Jan. 1, 2022, and applies only to a tax year beginning on or after Jan. 1, 2022.

Section 11.27

SB 63 amends subsection (a) and adds subsection (a-1) to clarify a person is entitled to an exemption from taxation of the appraised value of a solar or wind-powered energy device owned by the person regardless of whether the person owns the real property on which the device is installed or constructed.

Effective Sept. 1, 2021, and is a clarification of existing law and does not imply that existing law may be construed as inconsistent with the law as amended by this bill.

Section 11.35

SB 1427 amends subsections (a) and (g) to define damage as physical damage for purposes of qualifying for the temporary property tax exemption for property damaged by a disaster.

Effective June 6, 2021, and is a clarification of existing law and does not imply that existing law may be construed as inconsistent with the law as amended by this bill.

SB 1438 repeals subsections (c), (d), and (e) requiring the governing body to adopt the temporary exemption for property damaged by a disaster; thus, making it a mandatory exemption.

Effective June 16, 2021 and applies only to ad valorem taxes imposed for a tax year that begins on or after Jan. 1, 2022.

Section 11.43

SB 1438 amends subsection (s) to strike the provision requiring a person who qualifies for an exemption under Tax Code Section 11.35(c) to apply for the exemption not later than the 45th day after the date the governing body of the taxing unit adopts the exemption.

Effective June 16, 2021, and applies only to ad valorem taxes imposed for a tax year that begins on or after Jan. 1, 2022.

Section 11.431

SB 611 amends subsection (a) to provide an exception to the two year filing deadline for different veteran related homestead exemptions. The bill strikes language that the chief appraiser accept, approve or deny an application for residence homestead exemption under Tax Code Sections 11.131, 11.132 or 11.133, of a disabled veteran or surviving spouse, if the application is filed not later than two years after the delinquency date for the taxes on the property.

Effective Jan. 1, 2022, and apply only to an application for an exemption filed for a tax year that begins on or after the effective date.

Section 11.439

SB 611 amends the title of the section to “Late Applications for Disabled Veterans Exemptions.” The bill amends subsection (a) to require a chief appraiser accept and approve or deny a late application for a homestead exemption for a disabled veteran under Tax Code Section 11.131 or 11.132, but not the surviving spouse of the disabled veteran, if the application is filed not later than five years (rather than two years) after the delinquency date for the taxes on the property.

Effective Jan. 1, 2022, and apply only to an application for an exemption filed for a tax year that begins on or after the effective date.

Section 11.45

SB 63 amends subsections (a) and (b) to require the chief appraiser to act on an exemption application within 90 days after the later of the date the applicant first qualified or the date the applicant provides information necessary for the chief appraiser to determine the applicant’s right to the exemption. The bill would require the chief appraiser deliver a written notice to the applicant specifying additional information, if needed, within 30 days after the application is filed.

The bill amends subsection (d) to specify if the chief appraiser modifies or denies an application, the chief appraiser shall deliver a written notice of the modification or denial to the applicant not later than the fifth day after the date the chief appraiser makes the determination. The notice must state and fully explain each reason the chief appraiser modified or denied the application. The bill amends subsection (e) to require the chief appraiser state and fully explain each reason the chief appraiser modified or denied an application for

an exemption under Tax Code Section 11.35, Temporary Exemption for Qualified Property Damaged by Disaster.

Effective Sept. 1, 2021. Tax Code Sections 11.45(a) and (b), as amended, apply only to an application filed with a chief appraiser on or after the effective date. Tax Code Sections 11.45(d) and (e), as amended, apply only to a notice required to be delivered by a chief appraiser on or after the effective date.

Section 11.50

SB 1088 adds this section to authorize the chief appraiser of an appraisal district to request that a chief appraiser of another appraisal district provide a list of names of all individuals who receive a residence homestead exemption in the appraisal district for which the request is made. The bill requires the chief appraiser who receives the request to provide the list as soon as practicable and specifies that confidentiality does not apply the discloser of this information.

Effective Sept. 1, 2021.

Chapter 21. Taxable Situs

Section 21.021

HB 988 amends subsections (a) and (b) to provide that, except as otherwise provided by Tax Code Section 21.031(b-2), a vessel or other watercraft used as an instrumentality of commerce, as defined by Tax Code Section 21.031, Allocation of Taxable Value of Vessels and Other Watercraft Used Outside This State, rather than in Tax Code Section 21.031(b), is taxable pursuant to Tax Code Section 21.02, Tangible Personal Property Generally.

Effective Jan. 1, 2022, and applies only to the allocation of the value and the determination of the situs of vessels and other watercraft for ad valorem tax purposes beginning on or after Jan. 1, 2022.

Section 21.031

HB 988 amends subsection (b) to require the appraisal office make the allocation of taxable value of vessels and other watercraft used outside this state as provided by added subsections (b-1), (b-2), and (b-3). The bill adds subsection (b-1) to create an exception under subsection (b-2) to the determination of the allocation fair market values of a vessel or other watercraft used as an instrumentality of commerce that is taxable in this state. New subsection (b-2) allows a property owner operating vessels or other watercraft as

instrumentalities of commerce to request in writing for the appraisal district allocate the fair market value on a fleet wide basis and designate the location of the property owner's principal place of business as the taxable situs of the fleet. Subsection (b-3) strikes existing text defining "special-purpose vessel or other watercraft not used as an instrumentality of commerce." The bill adds subsection (i) to define "special-purpose vessel or other watercraft not used as an instrumentality of commerce" and "vessel or other watercraft used as an instrumentality of commerce."

Effective Jan. 1, 2022, and applies only to the allocation of the value and the determination of the situs of vessels and other watercraft for ad valorem tax purposes beginning on or after Jan. 1, 2022.

Chapter 23. Appraisal Methods and Procedures

Section 23.013

HB 3971 amends subsection (e) to define "designated historic district" as an area that is zoned or otherwise designated as a historic district under municipal, state, or federal law. The bill requires a chief appraiser to consider the effect of any restriction placed by a historic district on a property owner's ability to alter, improve, or repair the property in determining market value of residential real property located in a designated historic district.

Effective Jan. 1, 2022, and applies to the appraisal for property tax purposes of residential real property only for a tax year beginning on or after the effective date.

Section 23.014

HB 2535 amends this section require a chief appraiser analyze the effect on value of any chicken coops or rabbit pens used for the noncommercial production of food for personal consumption and exclude that value in determining the market value of real property.

Effective Jan. 1, 2022.

Section 23.121

HB 3514 amends subsection (h) to authorize, instead of requiring, a chief appraiser to report a dealer to the Texas Department of Motor Vehicles if a dealer fails to file the required motor vehicle inventory declaration. The chief appraiser is required to include written verification that the chief appraiser informed the dealer of the requirement to file

a declaration. The bill creates new subsection (h-1) for the existing requirement of a chief appraiser to report a dealer to the Texas Department of Motor Vehicles to initiate cancellation of the dealer's general distinguishing number when a dealer reports the sale of fewer than five motor vehicles in the prior year on the required declaration. The chief appraiser is still required to include a copy of the declaration in the report to the Texas Department of Motor Vehicles and that report is still prima facie grounds for the cancellation of the dealer's general distinguishing number under Transportation Code Section 503.038(a)(9).

Effective Sept. 1, 2021.

Section 23.21

SB 113 amends subsection (c) to require a chief appraiser to use the income method of appraisal in appraising land that is leased by a community land trust as specified regardless of whether the chief appraiser considers that method to be the most appropriate method for appraising the property. In appraising the property, the chief appraiser would be required to:

- consider the uses and limitations applicable to the property for purposes of computing the actual rental income from the property and projecting future rental income; and
- use the same capitalization rate that the chief appraiser uses to appraise other rent-restricted properties.

The bill strikes the provision requiring the chief appraiser to consider the extent to which the use and limitation reduce the property's market value.

The bill adds subsection (c-1) to require the chief appraiser, in appraising a housing unit that is leased by a community land trust, as specified, to use the income method of appraisal as described by Tax Code Section 23.012 to determine the appraised value of the property regardless of whether the chief appraiser considers that method to be the most appropriate method of appraising the property. The bill requires the chief appraiser, in appraising the property, to:

- consider the uses and limitations applicable to the property, including the terms of the lease applicable to the property, for purposes of computing the actual rental income from the property and projecting future rental income; and

- use the same capitalization rate that the chief appraiser uses to appraise other rent-restricted properties.

The bill amends subsection (d) to prohibit a chief appraiser from appraising a housing unit owned by a community land trust at a value greater than the price for which it could be sold under an eligible land use restriction in that tax year. The use restriction would have to be recorded in real property deeds, have a term of at least 40 years, restrict the sales price to at or below market value, and restrict the sale to low income families.

Effective Sept. 1, 2021, and applies only to property taxes imposed for a tax year that begins on or after the effective date.

Section 23.215

HB 3833 amends subsection (a) concerning conditions under which the provisions regarding appraisal of certain non-exempt real property used for low-income or moderate-income housing would apply. The bill would:

- strike the requirement that the low-income housing be rented to a low-income or moderate income individual or family satisfying certain low-income housing organizations' income eligibility requirements on the effective date of Tax Code Section 23.215 and instead require that the property be held for the purpose of renting the property to such an individual or family; and
- add a requirement that the low-income housing be subject to a land use restriction agreement under a specified low-income housing tax credit program that has not expired or been terminated.

The bill amends subsection (b) to require a chief appraiser to appraise specified low-income housing property that is under construction or that has not reached stabilized occupancy on January 1 of the tax year in which the property is appraised by using a specified income method including:

- (1) using the property's projected income and expenses for the first full year of operation established and utilized in a specified underwriting report;
- (2) adjusting, as specified, the gross income potential and operating costs for the percentage completed on January 1; and
- (3) adjusting the income and expenses in the underwriting report for actual occupancy for completed properties that have not reached stabilized occupancy on January 1.

The bill amends subsection (c) to require the chief appraiser to determine the appraised value of the property in the manner provided by Tax Code Section 11.1825(q) for the first tax year following the completion of construction and stabilized occupancy.

Effective June 15, 2021, and applies only to a property tax year that begins on or after the effective date.

Section 23.44

SB 63 amends subsection (a) to provide the deadline the chief appraiser is required to determine each claimant's right to the agricultural designation is as soon as practicable but not later than the 90th day after the later of the date the claimant is first eligible for the agricultural designation or the date the claimant provides to the chief appraiser the information necessary for the chief appraiser to determine the claimant's right to the agricultural designation. The bill amends subsection (b) to require the chief appraiser deliver a written notice to the claimant as soon as practicable but within 30 days after the application is filed if additional information is needed. The bill requires that the chief appraiser send written notice if the application is denied and the chief appraiser must state and fully explain each reason the application was denied.

Effective Sept. 1, 2021, and applies only to an application filed with a chief appraiser on or after the effective date.

Section 23.46

SB 725 adds subsection (e-1) to provide that a portion of a parcel of land is not diverted to nonagricultural use because it 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 land qualifies. The bill adds subsection (g) to specify that if the additional taxes are due because the land has been diverted to a nonagricultural use as a result of a condemnation, the additional taxes and interest are the personal obligation of the condemning entity and not the property owner from whom the property was taken.

Effective Sept. 1, 2021. Tax Code Section 23.46(e-1), as added by this bill applies only to the appraisal of land for property tax purposes for a tax year that begins on or after the effective date. Tax Code Section 23.46(g), as added by this bill applies only to a change of use of land that occurs on or after the effective date.

Section 23.55

HB 3833 amends subsections (a), (b), (e), (f), (m), and (n) to remove the requirement for interest imposed on a taxpayer when there is a change of use under Tax Code Chapter 23, Subchapter D, Appraisal of Agricultural Land.

Effective June 15, 2021, and applies only to a change of use of land appraised under Tax Code Chapter 23, Subchapter D that occurs on or after the effective date.

Section 23.57

SB 63 amends subsection (a) to provide the deadline the chief appraiser is required to determine each applicant's right to have land appraised under Subchapter D is as soon as practicable but not later than the 90th day after the later of the date the applicant's land is first eligible for the designation or the date the applicant provides to the chief appraiser the information necessary to determine the applicant's right to special appraisal. The bill amends subsection (b) to require the chief appraiser deliver a written notice to the applicant as soon as practicable but within 30 days after the application is filed if additional information is needed. The bill requires that the chief appraiser send written notice if the application is denied and the chief appraiser must state and fully explain each reason the application was denied.

Effective Sept. 1, 2021, and applies only to an application filed with a chief appraiser on or after the effective date.

Section 23.58

HB 3833 amends subsections (c) and (d) to strike interest from provision regarding loans secured by lien on open-spaced land.

Effective June 15, 2021, and applies only to a loan secured by a lien on open-space land that is contracted for on or after the effective date.

Section 23.76

HB 3833 amends subsections (a), (b), and (e) to remove the requirement for interest imposed on a taxpayer when there is a change of use under Tax Code Chapter 23, Subchapter E, Appraisal of Timberland.

Effective June 15, 2021, an applies only to a change of use of land appraised under Tax Code Chapter 23, Subchapter E that occurs on or after the effective date.

Section 23.79

SB 63 amends subsection (a) to provide the deadline the chief appraiser is required to determine each applicant's right to have land appraised under Subchapter E is as soon as practicable but not later than the 90th day after the later of the date the applicant's land is first eligible for the designation or the date the applicant provides to the chief appraiser the information necessary to determine the applicant's right to special appraisal.. The bill amends subsection (b) to require the chief appraiser deliver a written notice to the applicant as soon as practicable but within 30 days after the application is filed if additional information is needed. The bill requires that the chief appraiser send written notice if the application is denied and the chief appraiser must state and fully explain each reason the application was denied.

Effective Sept. 1, 2021, and applies only to an application filed with a chief appraiser on or after the effective date.

Section 23.85

SB 63 amends subsection (a) to provide the deadline the chief appraiser is required to determine each applicant's right to have land appraised under Subchapter F is as soon as practicable but not later than the 90th day after the later of the date the applicant's land is first eligible for the designation or the date the applicant provides to the chief appraiser the information necessary to determine the applicant's right to special appraisal. The bill amends subsection (b) to require the chief appraiser deliver a written notice to the applicant as soon as practicable but within 30 days after the application is filed if additional information is needed. The bill requires that the chief appraiser send written notice if the application is denied and the chief appraiser must state and fully explain each reason the application was denied.

Effective Sept. 1, 2021, and applies only to an application filed with a chief appraiser on or after the effective date.

Section 23.86

HB 3833 amends subsection (a) to decrease the rollback period from five years to three years and to remove the requirement for interest imposed on a taxpayer when there is a change of use under Tax Code Chapter 23, Subchapter F, Appraisal of Recreational, Park, and Scenic Land. The bill amends subsection (b) to provide that a tax lien attaches to the land on the date the change of use occurs or the deed restriction expires to secure payment of the additional tax

and any penalties and interest incurred if the tax becomes delinquent.

Effective June 15, 2021, and applies only to a change of use of land appraised under Tax Code Chapter 23, Subchapter F that occurs on or after the effective date.

Section 23.95

SB 63 amends subsection (a) to provide the deadline the chief appraiser is required to determine each applicant's right to have land appraised under Subchapter G is as soon as practicable, but not later than the 90th day after the later of the date the applicant's land is first eligible for the designation or the date the applicant provides to the chief appraiser the information necessary to determine the applicant's right to special appraisal.. The bill amends subsection (b) to require the chief appraiser deliver a written notice to the applicant as soon as practicable but within 30 days after the application is filed if additional information is needed. The bill requires that the chief appraiser send written notice if the application is denied and the chief appraiser must state and fully explain each reason the application was denied.

Effective Sept. 1, 2021, and applies only to an application filed with a chief appraiser on or after the effective date.

Section 23.96

HB 3833 amends subsection (a) to decrease the rollback period from five years to three years and to remove the requirement for interest imposed on a taxpayer when there is a change of use under Tax Code Chapter 23, Subchapter G, Appraisal of Public Access Airport Property. The bill amends subsection (b) to provide that a tax lien attaches to the property on the date the deed restriction expires to secure payment of the additional tax imposed and any penalties and interest incurred if the tax becomes delinquent.

Effective June 15, 2021, and applies only to a change of use of land appraised under Tax Code Chapter 23, Subchapter G that occurs on or after the effective date.

Section 23.9805

SB 63 amends subsection (a) to provide the deadline the chief appraiser is required to determine each applicant's right to have land appraised under Subchapter H is as soon as practicable but not later than the 90th day after the later of the date the applicant's land is first eligible for the designation or the date the applicant provides to the chief appraiser the

information necessary to determine the applicant's right to special appraisal. The bill amends subsection (b) to require the chief appraiser deliver a written notice to the applicant as soon as practicable but within 30 days after the application is filed if additional information is needed. The bill requires that the chief appraiser send written notice if the application is denied and the chief appraiser must state and fully explain each reason the application was denied.

Effective Sept. 1, 2021, and applies only to an application filed with a chief appraiser on or after the effective date.

Section 23.9807

HB 3833 amends subsections (a) and (b) to decrease the roll-back period from five years to three years and to remove the requirement for interest imposed on a taxpayer when there is a change of use under Tax Code Chapter 23, Subchapter H, Appraisal of Restricted-Use Timber Land. The bill amends subsection (c) to provide that a tax lien attaches to the land on the date the change of use occurs to secure payment of the additional tax and any penalties and interest incurred if the tax becomes delinquent.

Effective June 15, 2021, and applies only to a change of use of land appraised under Tax Code Chapter 23, Subchapter H that occurs on or after the effective date.

Chapter 25. Local Appraisal

Section 25.02

HB 988 adds subsections (c) to require that each appraisal record have a unique account number and if an appraisal district changes the account number of an appraisal record, the appraisal district must provide written notice of the change to the property owner as soon as practicable after the change and provide notice of the change in the next notice of appraised value of the property.

The bill adds subsection (d), which does not apply to an appraisal record for a residential property, for an improvement only or for a property on which a delinquent tax is due to require the chief appraiser, at the written request of a property owner, to combine contiguous parcels or tracts of real property into a single appraisal record and separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records.

The bill adds subsection (e) to require a property owner to make this request before January 1 of the tax year for which

the requested change to the appraisal records is to be made and the request must contain a legal description as contained in a deed sufficient to describe the property subject to the request.

The bill adds subsection (f) to authorize an appraisal review board to order the requested change on a motion filed by the property owner under Tax Code Section 25.25, Correction of Appraisal Roll, or a protest filed under Tax Code Chapter 41, Local Review, if a chief appraiser refuses to combine parcels or tracts or separate a parcel or tract.

The bill adds subsection (g) to provide that combining contiguous parcels or tracts of real property into a single appraisal record or the separation of identifiable segments of a parcel or tract of real property into individual appraisal records does not affect the application of generally accepted appraisal methods and techniques to the appraisal of real property associated with those appraisal records.

Effective Jan. 1, 2022.

Section 25.025

HB 1082, HB 3607, SB 56, SB 841, SB 1134 reenact and amend subsection (a) as amended by Chapters 467 (H.B. 4170), 469 (H.B. 4173), 633 (S.B. 1494), 1213 (S.B. 662), and 1245 (H.B. 2446), Acts of the 86th Legislature, Regular Session, 2019 to renumber and add the following individuals to whom provisions relating to confidentiality of certain home address information apply:

- an elected public officer (**HB 1082**);
- a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender (**SB 56**);
- a current or honorably retired county jailer as defined by Occupations Code Section 1701.001; (**SB 841**)
- a current or honorably retired police officer or inspector of the United States Federal Protective Service; (**SB 841**)
- a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge; (**SB 1134**)

SB 841 subsection (a-1) by adding Subdivision (1-a) to provide “Honorably retired” means, with respect to a position, an individual who:

- (A) previously served but is not currently serving in the position;
- (B) did not retire in lieu of any disciplinary action;
- (C) was eligible to retire from the position or was ineligible to retire only as a result of an injury received in the course of the individual’s employment in the position; and
- (D) is eligible to receive a pension or annuity for service in the position or is ineligible to receive a pension or annuity only because the entity that employed the individual does not offer a pension or annuity to its employees.

SB 1134 amends subsection (a-1) to provide “family member” has the meaning assigned by Finance Code Section 31.006.

*Effective May 19, 2021, the changes in law made by **HB 1082** apply only to a request for information that is received by a governmental body or an officer on or after the effective date, and to the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes.*

*Effective June 14, 2021, the changes in law made by **SB 56** and **SB 841** apply only to a request for information that is received by a governmental body or an officer on or after the effective date, and to the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes.*

*Effective Sept. 1, 2021, (**SB 1134**; **HB 3607**).*

Section 25.07

SB 1315 adds subsection (d) to define property 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 for the purposes of a leasehold or other possessory interest in as exempt property that could not be listed in the appraisal records as taxable property if the property:

- (1) is leased to a person:
 - (A) engaged in the business of navigation-related commerce; or
 - (B) for a purpose described by Water Code Section 60.101, 61.162, or 63.153, or for the placement on the property of an improvement described by those sections;
- (2) is located:
 - (A) adjacent to a federal navigation project; or
 - (B) in a foreign trade zone established and operated under federal law; or
- (3) includes part of a rail facility that serves the tenants and users of the port or waterway.

The bill adds subsection (e) to provide “navigation-related commerce” includes the following if engaged in by a person:

- (1) an activity that requires the person to hold a maritime-related license or permit issued by a navigation district, including providing stevedoring, steamship agency, towing, tugboat or line handling services;
- (2) an activity that requires the person to hold a franchise issued by a navigation district;
- (3) possessing a leasehold interest in property owned by a navigation district that connects infrastructure to a public dock;
- (4) hauling cargo into or across a public dock;
- (5) commercial fishing;
- (6) constructing, fabricating, cleaning, repairing, dismantling or recycling vessels;
- (7) pilotage; or
- (8) an activity described by Water Code Section 60.101, 61.162 or 63.153.

Effective Sept. 1, 2021, and applies only to the taxation of property for a tax year beginning on or after the effective date.

Section 25.19

HB 988 amends subsection (b) to require that the notice of appraised value include an explanation of the availability and purpose of an informal conference with the appraisal office before a protest hearing.

The bill adds subsection (m) to prohibit a chief appraiser from delivering a corrected or amended notice of appraised value later than June 1 for property which a person files a rendition statement or property report as required by Chapter 22 unless

the purpose of the notice is to include omitted property or to correct a clerical error.

The bill adds subsection (n) to require the chief appraiser, as soon as practicable after delivering a notice of appraised value, to post the notice on the appraisal district's website, if the appraisal district maintains one, as part of the appraisal record pertaining to the property.

Effective Jan. 1, 2022, and applies only to a notice of appraised value for a tax year beginning on or after Jan. 1, 2022.

HB 2723 adds subsection (m) to stipulate that a notice of appraised value include the following verbatim statement: "Beginning August 7th, visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes."

The bill adds subsection (n) to require the chief appraiser, as soon as practicable after delivering a notice of appraised value, to post the notice on the appraisal district's website, if the appraisal district maintains one, as part of the appraisal record pertaining to the property.

Effective June 3, 2021, and applies only to a notice required to be delivered for a property tax year that begins on or after Jan. 1, 2022.

Section 25.193

SB 63 amends subsection (b) to strike language specifying property.

Effective Sept. 1, 2021.

Section 25.21

HB 1090 amends subsection (a) to require the chief appraiser, if the chief appraiser discovers that real property was omitted from an appraisal roll in any one of the three preceding tax years (rather than five preceding years), or that personal property was omitted from an appraisal roll in one of the two preceding tax years (rather than two preceding years), to appraise the property as of January 1 of each tax year that it

was omitted and enter the property and its appraised value in the appraisal records.

Effective Sept. 1, 2021.

Section 25.25

SB 63 amends subsection (d) to require an appraisal review board schedule a protest hearing on an error motion to correct the appraisal roll as soon as practicable but not later than the 90th day after board approves the appraisal records as provided by Tax Code Section 41.12 (Approval of Appraisal Records by Board) for a hearing request made on or after January 1 but before September 1. If a request for hearing is made on or after September 1 but before January 1 of the following tax year, the appraisal review board is required to schedule the hearing as soon as practicable but not later than the 90th day after the date the request for the hearing is made.

Effective Sept. 1, 2021, and applies only to a motion to correct an appraisal roll filed on or after the effective date.

SB 1421 adds subsection (c-1) to permit an appraisal review board, on motion of a property owner or chief appraiser, to direct by written order changes in the appraisal roll or related records for the current tax year and for either of the two preceding tax years to correct an inaccuracy in the appraised value of the owner's tangible personal property that is the result of an error or omission in a rendition statement or property report filed under Tax Code Chapter 22 regarding renditions and other reports, for the applicable tax year. The roll may not be changed under this subsection for any tax year in which:

- the property owner failed to timely file the required rendition statement or property report and was assessed a penalty;
- the property was the subject of a protest brought by the property owner, a hearing on the protest was conducted in which the owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits;
- the property was the subject of a previous motion filed by the property owner under this section and the chief appraiser and the owner agreed to the correction, the appraisal review board determined the motion or the appraisal review board determined that the owner forfeited the right to a final determination of the motion for failing to comply with the prepayment requirements; or

- the appraised value of the property was established because of a written agreement between the property owner or the owner's agent and the appraisal district.

The bill amends subsection (e) to provide that a party bringing a motion under subsection (c-1), if the chief appraiser and the property owner do not agree to the correction before the 15th day after the date the motion is filed, is entitled on request to a hearing on and a determination of the motion by the appraisal review board. The bill amends subsection (m) to require that a hearing under subsection (c-1), be conducted in the manner provided by Tax Code Chapter 41, Subchapter C, Taxpayer Protest.

Effective Sept. 1, 2021, the changes in law made by this bill apply only to a motion to correct an appraisal roll filed on or after the effective date.

Chapter 26. Assessment

Section 26.012

HB 1869 amends subdivision (7) to add “debt” must meet one of the following requirements:

- has been approved at an election;
- includes self-supporting debt;
- evidences a loan under a state or federal financial assistance program;
- is issued for designated infrastructure;
- is a refunding bond;
- is issued in response to an emergency under Government Code Section 1431.015 (Certain Notes or Other Obligations for Emergency Financing);
- is issued for renovating, improving, or equipping existing buildings or facilities;
- is issued for vehicles or equipment; or
- is issued for a project under Tax Code Chapter 311 (Tax Increment Financing Act) or Transportation Code Chapter 222 (Funding and Federal Aid) that is located in a reinvestment zone created under one of those chapters.

The bill adds subdivision (9) to define “designated infrastructure” to mean infrastructure, including a facility, equipment, rights-of-way, or land, for specific purposes. The bill adds subsection (18-a) to define “refunding bond” as a bond or other obligation issued for refunding or refinancing purposes under Government Code Chapter 1207 or 1371. Added subsection (18-b) defines “self-supporting debt” as the portion of

a bond, warrant, certificate of obligation, or other evidence of indebtedness described by Subdivision (7)(A)(i) designated by the governing body of a political subdivision as being repaid from a source other than property taxes.

Effective Sept. 1, 2021, and applies only to a bond, warrant, certificate of obligation, or other evidence of indebtedness for which the ordinance, order, or resolution authorizing the issuance is adopted by the governing body of a taxing unit on or after the effective date, unless the taxing unit entered into a binding agreement that contemplated the issuance of such debt before the effective date.

Section 26.04

SB 1438 repeals subsection (c-1) relating to the calculation of a tax rate in a disaster area. See new Tax Code Section 26.042, Calculation and Adoption of Certain Tax Rates in Disaster Area.

Effective June 16, 2021.

HB 2723 amends subsection (e-2) to require that the post-card notice include the following statement: “VisitTexas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.” The bill strikes provision requiring that the notice include a statement directing the property owner to an Internet website.

Effective June 3, 2021, and applies only to a notice required to be delivered for a property tax year that begins on or after Jan. 1, 2022.

Section 26.041

SB 1438 repeals subsection (c-1) relating to the calculation of a tax rate in a disaster area. See new Tax Code Section 26.042, Calculation and Adoption of Certain Tax Rates in Disaster Area.

Effective June 16, 2021.

Section 26.042

SB 1438 adds this section to allow the calculation and adoption of certain tax rates in a disaster area. New subsection (a) allows a taxing unit other than a school district or a special taxing unit to calculate the voter-approval tax rate in the manner provided for a special taxing unit if it is located in an area declared a disaster by the Governor or President of the United States during the current tax year and at least one person is granted a temporary disaster exemption under Tax Code Section 11.35 for property located in the taxing unit. A taxing unit may continue this calculation until the earlier of the first tax year in which the total taxable value exceeds that of January 1 of the year in which the disaster occurred or the third year after the disaster occurred. New subsection (b) requires the taxing unit to reduce its voter-approval tax rate by the taxing unit's emergency revenue rate following the end of the disaster tax rate calculation period and details the calculation of the emergency revenue rate. Subsection (c) defines the adjusted voter-approval tax rate used within the calculation of the emergency revenue rate.

New subsection (d) provides that when increased expenditure of money by a taxing unit other than a school district is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, that has impacted the taxing unit and the Governor has requested federal disaster assistance, an election is not required under Section 26.07, Automatic Election to Approve Tax Rate of Taxing Unit Other Than School District, to approve the tax rate adopted by the governing body for the year following the year in which the disaster occurs.

New subsection (e) provides that when increased expenditure of money by a school district is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, that has impacted the school district and the Governor has requested federal disaster assistance, an election is not required under Tax Code Section 26.08, Automatic Election to Approve Tax Rate of School District, to approve the tax rate adopted by the governing body of the school district for the year following the year in which the disaster occurs.

New subsection (f) provides that a taxing unit that exceeds its voter-approval tax rate without an election under subsections (d) and (e) may not consider the amount by which the rate was

increased when calculating its voter-approval tax rate in the following year.

New subsection (g) requires a taxing unit to specify the disaster declaration that is the basis of the disaster tax rate calculation and prohibits a taxing unit from using the same disaster declaration as justification for a new disaster tax rate calculation in a subsequent tax year.

Effective June 16, 2021.

Section 26.0442

HB 295 amends subsection (a) to change the definition of "indigent defense compensation expenditures" to include the operation of a public defender's office under Article 26.044, Code of Criminal Procedure, in the tax rate adjustment for county indigent defense compensation.

Effective Sept. 1, 2021, and applies to the calculation of the no-new-revenue maintenance and operations rate for a county only for a tax year beginning on or after Jan. 1, 2022.

Section 26.0444

HB 1900 adds this section to define "defunding municipality" and "municipal public safety expenditure adjustment." Added subsection (b) provides that the no-new-revenue maintenance and operations rate for a defunding municipality is decreased by the rate computed as:

$$\begin{array}{c} \text{Municipal Public Safety Expenditure Adjustment} \\ \text{-----divided by-----} \\ \text{(Current Total Value - New Property Value)} \end{array}$$

Subsection (c) requires a defunding municipality to provide a notice of the decrease in the no-new-revenue maintenance and operations rate in the information published under Tax Code Section 26.04(e) and, as applicable, in the notice prescribed by Tax Code Section 26.06 or 26.061. The bill provides certain exceptions calculating the municipal public safety expenditure adjustment.

Effective Sept. 1, 2021, and applies beginning with the 2021 tax year, except that Tax Code Section 26.0444(c), as added by this bill, does not apply for the 2021 tax year.

Section 26.0501

HB 1900 adds this section to prohibit the governing body of a defunding municipality, notwithstanding any other provision of Tax Code Chapter 26 or other law, from adopting a

tax rate for the current tax year that exceeds the lesser of the defunding municipality's no-new-revenue tax rate or voter-approval tax rate for that tax year.

Added subsection (b-1) provides the governing body of the defunding municipality, notwithstanding subsection (b), if a municipality is determined to be a defunding municipality according to the budget adopted by the municipality for the first fiscal year beginning on or after Sept. 1, 2021, from adopting a tax rate for the current year that exceeds the least of the defunding municipality's no-new-revenue tax rate or voter-approval tax rate for that tax year, the preceding tax year, or the second preceding tax year. The bill provides that this subsection expires Sept. 1, 2023.

Subsection (c) provides that, for purposes of making the calculation required under Tax Code Section 26.013 (Unused Increment Rate), in a tax year in which a municipality is a defunding municipality, the difference between the municipality's actual tax rate and voter-approval tax rate is considered to be zero.

Effective Sept. 1, 2021, and applies beginning with the 2021 tax year.

Section 26.052

HB 2723 adds subsection (e-1) to require that the notice provided under subsection (c) include the following statement: "VisitTexas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property."

Effective June 3, 2021, and applies only to a notice required to be delivered for a property tax year that begins on or after Jan. 1, 2022.

Section 26.06

HB 2723 amends subsections (b-1), (b-2), and (b-3) to add to the prescribed language for hearing notices the statement: "VisitTexas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property."

Effective June 3, 2021, and applies only to a notice required to be delivered for a property tax year that begins on or after Jan. 1, 2022.

Section 26.061

HB 2723 amends subsection (b) to add to the prescribed language for the meeting notice the statement: "VisitTexas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property."

Effective June 3, 2021, and applies only to a notice required to be delivered for a property tax year that begins on or after Jan. 1, 2022.

Section 26.063

HB 2429 adds subsection (d) to provide that this subsection applies only to a taxing unit that is not required to hold an election under Tax Code Section 26.07 and for which the qualified voters of the taxing unit may not petition to hold an election under Tax Code Section 26.075. In the notice required to be provided by the taxing unit under Tax Code Section 26.06(b-1) or (b-3), as applicable, the taxing unit shall add prescribed language to the end of the list of rates included in the notice. The prescribed language lists the de minimis rate, provides a substitute definition of "voter-approval tax rate," adds a definition of "de minimis rate," and substitutes language regarding the notice that an election is required to include the proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. If the taxing unit adopts the proposed tax rate, the taxing unit is not required to hold an election and the qualified voters of the of taxing unit may not petition to require an election to be held to determine whether to reduce the proposed tax rate.

Effective May 15, 2021, and applies only to a tax rate notice that is provided by a taxing unit on or after the effective date.

Sections 26.07

SB 1438 amends subsection(b) to strike existing language regarding increased expenditure for a disaster which was added to new Tax Code Section 26.042(d).

Effective June 16, 2021.

Section 26.08

SB 1438 repeals subsection (a-1) relating to the calculation of a tax rate in a disaster area which was added to new Tax Code Section 26.042(e).

Effective June 16, 2021.

HB 3607 repeals subsection (n-1) as executed.

Effective June 16, 2021.

Section 26.10

SB 113 amends subsection (a) to provide that, if the appraisal roll shows that a property is eligible for taxation for only part of a year because an exemption, other than a residence homestead exemption or an exemption described by Subsection (d), applicable on January 1 of that year terminated during the year, the tax due against the property is calculated by using a certain formula. The bill adds subsection (d) to provide an exception for land received by an organization under Tax Code Sections 11.181, 11.182, or 11.1825 that terminated during the year because of the sale by the organization of a housing unit located on the land if:

- the housing unit is sold to a family meeting the income-eligibility standards established by Local Government Code Section 373B.006;
- the organization retains title to the land on which the housing unit is located; and
- before the date on which the housing unit is sold, the organization is designated a community land trust by the governing body of a municipality or county as provided by Local Government Code Section 373B.002.

Effective Sept. 1, 2021, and applies only to property taxes imposed for a tax year that begins on or after the effective date.

Section 26.175

HB 2723 adds this section to require the Department of Information Resources (DIR) develop and maintain an easily accessible Internet website that lists each property tax database and includes a method to assist a property owner to identify the appropriate property tax database for the owner's property. The bill requires that the Internet website provide a separate link to the Internet location of each property tax database and the address of the Internet website be "Texas.gov/PropertyTaxes."

Effective June 3, 2021, and DIR shall develop the required internet website not later than Jan. 1, 2022.

Chapter 31. Collections

Section 31.032

SB 742 amends the title of this section to "Installment Payments of Taxes on Property in Disaster Area or Emergency Area that has been Damaged as a Result of Disaster or Emergency." The bill amends subsection (a) to expand an installment payment option for taxes on property located in an emergency or damaged as a direct result of the emergency. The bill amends subsection (g) to define "Emergency" as a state of emergency proclaimed by the Governor under Government Code Section 433.001. The bill defines "Emergency area" to mean an area designated by the Governor to be affected by an emergency under Government Code Section 433.001.

Effective June 7, 2021.

Section 31.033

SB 742 adds this section titled "Installment Payments of Taxes on Property in Disaster Area or Emergency Area That Has Not Been Damaged as a Result of Disaster or Emergency." The bill defines "disaster," "disaster area," "emergency," and "emergency area" to have the meanings assigned by Tax Code Section 31.032(g). The bill provides that this section applies only to:

- real property that:
 - is owned or leased by a business entity that had not more than the amount calculated as provided by Tax Code Section 31.032(h) (relating to a certain limit on gross receipts) in gross receipts in the entity's most recent federal tax year or state franchise tax annual period, according to the applicable federal income tax return or state franchise tax report of the entity;
 - is located in a disaster area or emergency area; and
 - has not been damaged as a direct result of the disaster or emergency;
- tangible personal property that is owned or leased by a business entity described by Subdivision (1)(A); and
- taxes that are imposed on the property by a taxing unit before the first anniversary of the disaster or emergency.

The bill authorizes the governing body of a taxing unit to authorize a person to pay property taxes in four equal installments on real and tangible personal property not damaged by a disaster if it is located in a disaster area or emergency area and owned or leased by a business entity with annual gross receipts under a specified threshold. The Comptroller shall adopt rules to implement this section.

Effective June 7, 2021.

Section 31.06

SB 1764 amends subsection (a) to provide an exception to the requirement of a tax collector to accept United States currency or a check or money order in payment of taxes and to accept payment by credit card or electronic funds transfer. The bill adds subsection (e) to authorize a collector to adopt a written policy that requires payment of delinquent taxes, penalties, interest, and costs and expenses recoverable under Tax Code Section 33.48 only with United States currency, a cashier's check, a certified check, or an electronic funds transfer if the payment relates to personal property seized under Tax Code Chapter 33, Subchapter B, Seizure of Personal Property; property subject to an order of sale under Tax Code Chapter 33, Subchapter C, Delinquent Tax Suits; or real property seized under Tax Code Chapter 33, Subchapter E, Seizure of Real Property.

Effective June 16, 2021.

Section 31.11

HB 988 amends subsection (h) to provide that Tax Code Section 31.11, Refunds of Overpayments or Erroneous Payments, does not apply to an overpayment caused by a change of exemption status or correction of a tax roll, including an overpayment received after a correction of a tax roll as a result of an appeal under Tax Code Chapter 42.

Effective Jan. 1, 2022.

Chapter 33. Delinquency

Section 33.06

HB 3629 amends subsection (b) to prohibit a taxing unit from filing suit to collect delinquent taxes on a property and the property is prohibited from being sold at a sale to foreclose the tax lien until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the individual no longer owns and occupies the property as a residence homestead, rather than

the 181st day after the date the individual no longer owns and occupies the property as a residence homestead. The bill amends subsection (c) to require the court abate a suit until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the individual no longer owns and occupies the property as a residence homestead, rather than the 181st day after the date the individual no longer owns and occupies the property as a residence homestead. Subsection (c-1) is amended to prohibit property from being sold at a tax sale until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the individual no longer owns and occupies the property as a residence homestead, rather than the 181st day after the date the individual no longer owns and occupies the property as a residence homestead. The bill amends subsection (f) to provide that if an individual qualifies for a deferral or abatement of collection of taxes on property provided by this section dies, notwithstanding the other provisions, the deferral or abatement continues in effect until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the surviving spouse of the individual no longer owns and occupies the property as a residence homestead under certain circumstances, rather than the 181st day after the date the surviving spouse of the individual no longer owns and occupies the property as a residence homestead under certain circumstances.

Effective Sept. 1, 2021.

Section 33.08

SB 742 amends subsection (b) to provide that taxes that become delinquent on or after June 1 under Tax Code Section 31.033 incur an additional penalty to defray collection costs if provided by the governing body of a taxing unit or appraisal district.

Effective June 7, 2021.

Section 33.25

HB 533 amends subsections (a) and (b) to remove the county population limitation for counties that may have someone other than a peace officer advertise and conduct personal property auction tax sales, including online bidding and sale.

Effective Sept. 1, 2021 and applies only to an ad valorem tax sale of personal property seized under a tax warrant issued on or after the effective date.

Chapter 41. Local Review

Section 41.01

HB 988 adds subsections (c), (d) and (e) to require an appraisal review board adopt hearing procedures by rule. Before adopting the hearing procedures, the board must hold a public hearing not later than May 15 to consider the hearing procedures proposed for adoption. The bill requires the appraisal review board to comply with Tax Code Section 5.103(d) when adopting hearing procedures and provides that the chairman is responsible for the administration of hearing procedures. The appraisal review board must distribute copies of the hearing procedures to the appraisal district board of directors, the appraisal district's taxpayer liaison officer and the Comptroller not later than the 15th day after the date the hearing procedures are adopted. The adopted hearing procedures must be posted in a prominent place in each room in which hearings are conducted and on the appraisal district's website if the appraisal district maintains one.

Effective June 15, 2021.

Section 41.413

SB 1088 and SB 1421 amend subsections (d) and (e) to clarify that lessees of real property contractually obligated to reimburse the property owner for taxes are entitled to receive notice of appraised value.

Effective Sept. 1, 2021, and applies only to a notice of appraised value received by a property owner on or after the effective date.

Section 41.44

HB 988 amends subsection (d) to require a notice of protest form to permit a property owner to request that the protest be heard by a single-member panel authorized by Tax Code Section 41.45(b-4).

Effective Jan. 1, 2022.

SB 63 amends subsection (d) to require a notice of protest form permit a property owner who believes that the owner's property was appraised at a value that exceeds its appraised value, was appraised unequally, or both, to select a single box to indicate that the owner is filing a protest for either or both reasons if the form includes boxes a property owner is required to select to indicate the reason for filing a protest.

Effective Sept. 1, 2021.

Section 41.445

HB 988 adds this section to require the appraisal office hold an informal conference with each property owner who files a notice of protest with the appraisal review board and requests an informal conference. An informal conference must be held before the hearing on the protest.

Effective Jan. 1, 2022 and applies only to a protest under Tax Code Chapter 41 for which a notice of protest is filed by a property owner on or after Jan. 1, 2022.

Section 41.45

SB 63 amends subsection (a) to require an appraisal review board to schedule a protest hearing to be held as soon as practicable but not later than the 90th day after approval of the appraisal records.

Effective Sept. 1, 2021, and applies only to a protest for which the notice of protest was filed on or after the effective date.

HB 988 amends subsection (b-1) to strike the provision requiring an appraisal review board conduct a hearing on a protest by telephone conference call if the appraisal review board proposes that the hearing be conducted by telephone conference call. The bill adds subsections (b-4) and (b-5) to require a protest be heard by a single-member panel on request of the property owner and to provide that if the recommendation of a single-member panel is not accepted by the board, the board may refer the matter for rehearing to a different single-member panel or the board may determine the protest. The bill amends subsections (d), (d-2), and (d-3) to provide that subsection (d) does not apply to a single-member panel established under subsection (b-4) of this section. The bill requires the appraisal review board make a determination of a protest heard by a single-member panel and to deliver notice of a hearing or meeting to determine a protest heard by a single-member panel, or to rehear a protest.

Effective Jan. 1, 2022, and applies only to a protest under Tax Code Chapter 41 for which a notice of protest is filed by a property owner on or after Jan. 1, 2022.

SB 1919 amends subsections (b), (b-1), (b-2), (b-3), and (n) to allow a property owner to appear at appraisal review board hearings by videoconference. The bill adds subsection (b-4) to provide that an appraisal review board established for a county with a population of less than 100,000 and that lacks the technological capability to conduct a videoconference is not required to conduct a hearing by videoconference.

Effective Sept. 1, 2021, the changes in law made by this bill apply only to a protest under Tax Code Chapter 41 for which a notice of protest was filed by a property owner on or after the effective date of this bill.

Section 41.46

SB 63 adds subsection (f) to require that an appraisal review board in counties with a population of 120,000 or more, send an electronic reminder by email or text stating the date, time and place of a protest hearing upon written request of a property owner. The board must deliver the electronic reminder to the property owner not earlier than the 7th day after delivering the notice of protest hearing and not later than one day before the date of the protest hearing.

Effective Sept. 1, 2021, and applies only to a protest for which the notice of protest was filed on or after the effective date.

Section 41.461

HB 988 amends subsection (a) to require the chief appraiser deliver a copy of the hearing procedures adopted by the appraisal review board under Tax Code Section 41.01 to the property owner at least 14 days before a hearing on a protest.

Effective June 15, 2021.

Section 41.47

HB 988 amends subsection (c) to require an appraisal review board determination of value list separately the value of the land and improvements. The bill adds subsection (d-1) to specify the following additional requirements for appraisal districts established in counties with a population of 120,000 or more. The bill requires the chief appraiser, on written request, to deliver by email a copy of the notice of issuance of the order and a copy of the order of determination if the property subject to the order is not the subject of an agreement under Tax Code Section 1.085. The request can only be submitted by the property owner, an attorney representing the property owner, or an individual designated by the property owner. The request must be submitted before the protest hearing relating to each property included in the request and the chief appraiser must deliver a copy of the notice of issuance of the order and a copy of the order of determination not later than the 21st day after the date the appraisal review board issues the order.

Effective Jan. 1, 2022, and applies only to a protest under Tax Code Chapter 41 for which a notice of protest is filed by a property owner on or after Jan. 1, 2022.

Section 41.66

HB 988 amends subsection (a) to require the appraisal review board conduct hearings in accordance with the adopted hearing procedures. The bill adds subsection (q) to authorize a property owner or chief appraiser to file a complaint with the appraisal district's taxpayer liaison officer alleging that the appraisal review board adopted or is implementing hearing procedures that are not in compliance with the Comptroller's model hearing procedures or not complying with Tax Code Chapter 41 procedural requirements. The bill requires the taxpayer liaison officer to investigate the complaint and report the findings of the investigation to the appraisal district board of directors. If the board determines the allegations in the complaint are true after reviewing the taxpayer liaison's report, the board of directors is to direct the chairman of the appraisal review board take remedial action. The bill authorizes the board of directors to remove the appraisal review board member serving as chairman from the chairman position if the board determines that the chairman failed to take actions necessary to bring the appraisal review board into compliance with Tax Code Section 5.103(d) or Tax Code Chapter 41, as applicable.

Effective June 15, 2021.

Section 41.67

SB 63 adds subsection (e) to prohibit a chief appraiser from offering evidence or argument in support of a reason for modifying or denying an exemption or special appraisal application other than a reason stated in the notice delivered to the applicant unless certain criteria are met.

Effective Sept. 1, 2021, and applies only to a protest for which the notice of protest was filed on or after the effective date.

Chapter 41A. Appeal Through Binding Arbitration

Section 41A.015

HB 988 adds this section to authorize a property owner who has filed a notice of protest to file a request for limited binding arbitration to compel the appraisal review board or chief appraiser take certain action to compel the appraisal review board or chief appraiser, as appropriate, to:

- (1) rescind procedural rules adopted that are not in compliance with the Comptroller's model hearing procedures prepared under Tax Code Section 5.103;
- (2) schedule a hearing on a protest as required by Tax Code Section 41.45;
- (3) deliver information to the property owner in the manner required by Tax Code Section 41.461;
- (4) allow the property owner to offer evidence, examine or cross-examine witnesses or other parties and present arguments as required by Tax Code Section 41.66(b);
- (5) set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time as required by Section Tax Code 41.66(i);
- (6) schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent as required by Tax Code Section 41.66(j) or
- (7) refrain from using or offering as evidence information requested by the property owner under Tax Code Section 41.461 that was not delivered to the property owner at least 14 days before the hearing as required by Tax Code Section 41.67(d).

The bill prohibits a property owner from filing a request for limited binding arbitration unless:

- (1) the property owner has delivered written notice to the appraisal review board chairman, the chief appraiser and the appraisal district's taxpayer liaison officer by certified mail, return receipt requested, of the procedural requirement with which the property owner alleges the appraisal review board or chief appraiser failed to comply on or before the fifth business day after the date the appraisal review board or chief appraiser was required to comply with the requirement; and
- (2) the appraisal review board chairman or chief appraiser, as applicable, fails to deliver to the property owner on or before the 10th day after the date the notice is delivered a written statement confirming that the appraisal review board or chief appraiser will comply with the requirement or cure a failure to comply with the requirement.

Except as otherwise provided by Subtitle F, the failure to comply with a procedural requirement listed under Subsection (a)

is not a ground for postponement of a protest hearing. The appraisal review board is authorized to cure an alleged failure to comply with a procedural requirement that occurred during a hearing by rescinding the order determining the protest for which the hearing was held and scheduling a new hearing on the protest. A property owner is required to request limited binding arbitration by filing a request with the Comptroller. The property owner is prohibited from filing the request earlier than the 11th day or later than the 30th day after the date the property owner delivers the notice of the alleged violation to the appraisal review board chairman, the chief appraiser, and the taxpayer liaison officer for the applicable appraisal district.

The bill requires a request for limited binding arbitration be in a Comptroller-prescribed form and be accompanied by an arbitration deposit payable to the comptroller in the amount of:

- (1) \$450, if the property that is the subject of the protest to which the arbitration relates qualifies as the property owner's residence homestead under Tax Code Section 11.13 (Residence Homestead) and the appraised or market value, as applicable, of the property is \$500,000 or less, as determined by the appraisal district for the most recent tax year; or
- (2) \$550, for property other than property described by Subdivision (1).

The bill requires the Comptroller's office to prescribe the limited binding arbitration request form and that the form require the property owner to provide:

- (1) a statement that the property owner has provided the required written notice of violation;
- (2) a statement that the property owner has made the required arbitration deposit;
- (3) a brief statement identifying the procedural requirement with which the property owner alleges the appraisal review board or chief appraiser, as applicable, has failed to comply;
- (4) a description of the action taken or not taken by the appraisal review board or chief appraiser regarding the procedural requirement;
- (5) a description of the property to which the award will apply; and
- (6) any other information reasonably necessary for the Comptroller to appoint an arbitrator.

The bill requires the Comptroller, on receipt of the request and deposit, to appoint an arbitrator from the arbitrator registry who is an eligible licensed attorney. The bill provides that the appraisal review board, the chief appraiser and the property owner are parties to the limited binding arbitration and authorizes the appraisal review board to appear by counsel, chairman or a person designated by the chairman. The chief appraiser may appear by counsel, in person or by a designated employee, and the property owner may appear in the manner provided by certain subsections.

The bill requires the arbitrator to make an arbitration award and deliver an electronic copy of it to the property owner, the appraisal review board chairman, the chief appraiser and the Comptroller. The bill provides that an award under this section:

- (1) must include a determination of whether the ARB or chief appraiser failed to comply with a procedural requirement as alleged in the limited binding arbitration request;
- (2) if the arbitrator determines that the appraisal review board or chief appraiser failed to comply with a procedural requirement as the request alleged, to the arbitrator must direct the appraisal review board or chief appraiser, as applicable, to comply with the procedural requirement, or, if the hearing on the protest has been held and the appraisal review board has issued an order determining the protest, the arbitrator must direct the appraisal review board to rescind the order and hold a new hearing on the protest that complies with the procedural requirement;
- (3) is required to specify the arbitrator's fee;
- (4) is final and is prohibited from being appealed; and
- (5) is enforceable as provided by Tax Code Section 41A.09 (Award; Payment of Arbitrator's Fee).

The bill provides that, if the arbitrator determines that the appraisal review board or chief appraiser failed to comply with the procedural requirement that was the subject of the limited binding arbitration:

- (1) the comptroller, on receipt of a copy of the award, must refund the property owner's arbitration deposit, less the Comptroller's \$50 administration fee (relating to authorizing the comptroller to retain \$50 of the property owner's arbitration deposit to cover the comptroller's administrative costs); and
- (2) the appraisal district must pay the arbitrator's fee.

The bill requires the Comptroller pay the arbitrator's fee out of the owner's arbitration deposit and to refund to the owner the owner's arbitration deposit, less the arbitrator's fee and the Comptroller's \$50 administration fee, if the arbitrator determines that the appraisal review board or chief appraiser complied with the procedural requirement that was the subject of the limited binding arbitration.

The appraisal review board or the chief appraiser, as soon as practicable after receiving notice of an award, must take any action required to comply with the requirements of the award, and, if the award requires the appraisal review board to conduct a new hearing, to schedule and conduct the hearing.

An award under this section does not affect the property owner's right to appeal the final determination of a protest by the appraisal review board under Tax Code Chapter 42 or to pursue any other legal or statutory remedy available to the property owner.

A property owner may request a single limited binding arbitration that covers more than one property, more than one protest hearing or an allegation of the failure by the appraisal review board or chief appraiser to comply with more than one procedural requirement so long as the filing requirements are met for each alleged failure to comply. The arbitration deposit amount and the arbitrator's fee are computed as if a single property were the subject of the arbitration. If the arbitration involves an allegation of the failure by the appraisal review board or chief appraiser to comply with procedural requirements, the bill requires the appraisal review board to come into compliance or, if an order was already issued, rescind the order and hold a new hearing. The bill specifies that Tax Code Section 41A.06 applies to the registration and qualification of an arbitrator under this section except that an arbitrator under this section is required to be a licensed attorney and is required to agree to conduct an arbitration for a fee that is not more than \$400 if the property qualifies as the property owner's residence homestead and the appraised or market value of the property is \$500,000 or less or \$500 if the property subject to the arbitration is for any other type property. Except as otherwise provided, the provisions of this chapter apply to a limited binding arbitration under this section. In the event of a conflict between this section and another provision of this chapter, this section controls.

Effective June 15, 2021.

Section 41A.10

SB 1854 and **HB 988** amend subsection (a) to create an exception to the requirement that a property owner pay certain taxes on property subject to appeal for a property owner who has elected to defer the collection of taxes under Tax Code Section 33.06 or 33.065 and for which the deferral is still in effect. The bills add subsection (c) to provide that, for the purposes of a property owner from filing an appeal through binding arbitration, taxes are not considered delinquent on property subject to an appeal if the property owner has elected to defer the collection of taxes on the property under Tax Code Section 33.06 or 33.065 and the deferral is still in effect.

Effective Sept. 1, 2021. The changes in law made by this bill apply only to a request for binding arbitration under Tax Code Chapter 41A, that is filed on or after the effective date of this bill. (SB 1854) Effective Jan. 1, 2022, and applies only to a request for binding arbitration under Tax Code Chapter 41A that is filed on or after the effective date. (HB 988)

Chapter 42. Judicial Review

Section 42.015

HB 988 amends subsection (a) to provide that a person leasing property who is contractually obligated to reimburse the property owner for property taxes is entitled to appeal an appraisal review board order determining a protest relating to the property brought by the property owner if the property owner does not appeal the order.

Effective June 15, 2021, and applies to an appeal under Tax Code Chapter 42 that is pending on the date the amendments to those sections take effect under this bill or that is filed on or after that date.

Section 42.23

HB 988 amends subsection (e) to prohibit a court from entering an order that conflicts with Tax Code Section 42.23(d), relating to each party to an appeal of an appraisal review board order being considered a party seeking affirmative relief for the purpose of discovery regarding expert witnesses, including a protective order under Rule 192.6 of the Texas Rules of Civil Procedure.

Effective June 15, 2021, and applies to an appeal under Tax Code Chapter 42 that is pending on the date the amendments to those sections take effect under this bill or that is filed on or after that date.

Chapter 312. Property Redevelopment and Tax Abatement Act

Section 312.005

SB 1257 amends subsection (a) to require the report delivered by the chief appraiser of an appraisal district to the Comptroller list, for each tax abatement agreement to which a taxing unit participating in the appraisal district is a party, the kind, number, and location of all improvements subject to the agreement.

Effective Sept. 1, 2021.

Civil Practice and Remedies Code

Sections 150C.001 and 150C.002, Chapter 150C

HB 1493 adds this chapter to define “governmental unit” and authorize a governmental unit to enjoin another person’s use of an entity name that falsely implies governmental affiliation with the governmental unit.

Effective Sept. 1, 2021.

Education Code

Section 12.1058

HB 3610 amends subsection (a) to provide an open-enrollment charter school is considered to be a political subdivision for purposes of Civil Practice and Remedies Code Section 16.061, with respect to any property purchased, leased, constructed, renovated, or improved with state funds under Education Code Section 12.128; and a political subdivision for purposes of Tax Code Section 11.11.

Effective Sept. 1, 2021, and applies only to taxes imposed for a tax year beginning on or after the effective date. An amendment to the Texas Constitution, Article VIII, was not proposed or passed by the 87th Texas Legislature.

Section 12.128

HB 3610 amends subsection (a) to provide property purchased with funds received by a charter holder under Education Code Section 12.106 is exempt from ad valorem taxation

as provided by Tax Code Section 11.11. The bill amends subsection (a-1) to provide property leased with funds received by a charter holder under Education Code Section 12.106 is exempt from ad valorem taxation as provided by Tax Code Section 11.11. The bill adds subsection (a-2) to require the owner of property that receives a tax exemption under Subsection (a) transfer the amount of tax savings from the exemption to the tenant or reduce the common area maintenance fee in a proportionate amount based upon the square footage of the exempt portion of the property.

Effective Sept. 1, 2021, and applies only to taxes imposed for a tax year beginning on or after the effective date. An amendment to the Texas Constitution, Article VIII, was not proposed or passed by the 87th Texas Legislature.

Section 44.004

HB 2723 amends subsection (c) to require that the notice for a public meeting state “Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.”

Effective June 3, 2021, and applies only to a notice required to be delivered for a property tax year that begins on or after Jan. 1, 2022.

Section 45.0021

HB 1525 amends subsection (a) to restrict a school district from levying (rather than increase the rate of) the district’s maintenance and operations tax rate at a rate intended to create a surplus in maintenance and operations tax revenue for the purpose of paying the district’s debt service. The bill adds subsection (c) to require TEA develop a method to identify school districts that may have adopted a maintenance tax rate in violation of subsection (a), and include a review of data over multiple years; investigate to determine whether the district adopted a maintenance tax rate in violation, and specifies certain actions TEA must take when a school district is in violation. The bill adds subsection (d) to specify the implementation of a corrective action plan does not prohibit a school district from increasing the district’s total tax rate as necessary to achieve other legal purposes. If a school district fails to take action under a corrective action plan, added subsection (e) authorizes the commissioner to reduce the district’s entitlement under Education Code Chapter 48, Foundation School Program. The bill adds subsection (f) to

provide the bill does not prohibit a school district from using a surplus in maintenance tax revenue to pay the district’s debt service under certain conditions.

Effective Sept. 1, 2021, and applies only to a tax rate adopted on or after the effective date.

Section 45.0032

SB 1438 amends subsection (d) to update references that for a school district to which Tax Code Section 26.042(e) (rather than Section 26.08(a-1)) applies, the amount by which the district’s maintenance tax rate exceeds the district’s voter-approval tax rate, excluding the district’s current debt rate under Tax Code Section 26.08(n)(3) (rather than Section 26.08(n)(1) (C)) for the preceding year is not considered in determining a district’s tier one maintenance and operations tax rate or the district’s enrichment tax rate for the current tax year.

Effective June 16, 2021.

Section 45.351

HB 1133 adds this section to provide that this subchapter applies only to a county with a population of more than 40,000 but less than 55,000, and for which a county equalization tax was adopted under former Education Code Chapter 18 as that chapter existed on May 1, 1995, and continues in effect under Education Code Section 11.301. The bill authorizes the commissioners court of a county to which this subchapter applies to order an election on the question of revoking the county equalization tax, in accordance with former Education Code Section 18.11 and other applicable provisions of former Chapter 18, as that chapter existed on May 1, 1995, that continues in effect under Education Code Section 11.301.

Effective June 4, 2021.

Section 48.202

SB 1438 amends subsection (f) to update a reference to Tax Code Section 26.042(e), calculation and adoption of certain tax rates in disaster area.

Effective June 16, 2021.

Section 48.2551

HB 1525 amends subsection (a) to define “DPV” as the taxable value of property in the school district, as determined by the agency by rule, using locally determined property values adjusted in accordance with Government Code Section 403.302(d). The bill amends subsection (c) to provide that, for

a school district with a maximum compressed rate less than 90 percent of another school district's maximum compressed rate the district's maximum compressed rate is the value calculated in accordance with Education Code Section 48.2552(b), rather than the value calculated for "MCR" under Subsection (b)(1) (B). Added subsection (d-1) requires local appraisal districts, school districts, and the Comptroller to provide any information necessary to TEA for implementation. The bill adds subsection (d-2) to authorize a school district to appeal to the commissioner the district's taxable property value as determined by TEA under this section. Provides that a decision by the commissioner is final and is prohibited from being appealed.

Effective Sept. 1, 2021.

Section 48.2552

HB 1525 amends subsection (b) to specify if a school district's maximum compressed rate as calculated under Education Code Section 48.2551(b) would be less than 90 percent of another school district's maximum compressed rate, the district's maximum compressed rate is the value at which the district's maximum compressed rate would be equal to 90 percent of the other district's maximum compressed rate.

Effective Sept. 1, 2021.

Section 48.2721

HB 1525 adds this section to require the commissioner to reduce state aid or adjust the limit on local revenue under Education Code Section 48.257 in an amount equal to the amount of revenue generated by a school district's tax effort that is not in compliance with Education Code Section 45.003, Bond and Tax Elections or Education Code Chapter 48.

Effective Sept. 1, 2021.

Election Code

Section 13.004

SB 1134 reenacts and amends subsection (c) as amended by Chapters 469 (H.B. 4173), 489 (H.B. 3100), and 1146 (H.B. 2910), Acts of the 86th Legislature, Regular Session, 2019, and expands the information furnished on a voter registration application excepted from the open record requirements of Government Code Section 552 to include:

- the residence address of the applicant, if the applicant is a certain judge or federal official, including a federal

bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney, or a family member, rather than the spouse, of a certain judge or federal official, including a federal bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney, or an individual to whom Government Code Section 552.1175 (Exception: Confidentiality of Certain Personal Identifying Information of Peace Officers and Other Officials Performing Sensitive Governmental Functions), or Transportation Code Section 521.1211 (Driver's License for Peace Officer), applies and the applicant:

- included an affidavit with the registration application describing the applicant's status under this subdivision, if the applicant is a certain judge or federal official, including a federal bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney, or a family member, rather than the spouse, of a certain judge or federal official, including a federal bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney, or a state judge;
- provided the registrar with an affidavit describing the applicant's status under this subdivision, if the applicant is a certain judge or federal official, including a federal bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney, or a family member, rather than the spouse, of a certain judge or federal official, including a federal bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney;

The bill adds subsection (f) to provide "family member" has the meaning assigned by Finance Code Section 31.006.

Effective Sept. 1, 2021.

Government Code

Section 403.0241

HB 1154 amends subsection (c) to require the Special Purpose District Public Information Database maintained by the Comptroller, to include the address of any Internet website or websites the district uses to comply with Government Code Section 2051.202 or Tax Code Section 26.18 if a district does not maintain an Internet website.

Effective Sept. 1, 2021.

Section 403.3022

SB 1245 adds this section titled “Farm and Ranch Survey” to codify the annual farm and ranch survey for estimating the productivity value of qualified open-spaced land the Comptroller conducts as part of the property value study. The Comptroller is directed to prepare and publish an instructional guide to assist individuals in completing the farm and ranch survey including definitions, instructions, examples, and other information. The Comptroller must conduct an informational session open to the public on how to complete the survey and post a recording of the training on the website. The bill provides that the Comptroller shall solicit comments from the public and the Property Tax Administration Advisory Board at least once a year to determine the ease and understandability of the survey and to ensure questions are designed to generate reliable answers. The bill requires the chief appraiser of each appraisal district distribute the farm and ranch survey manual to the agricultural advisory board for the appraisal district. The Comptroller must distribute the guide to survey recipients and provide information on how to access the informational session.

Effective Sept. 1, 2021.

Section 411.1296

HB 2491 amends subsection (c) to specify an appraisal district may provide criminal history record information to the local administrative district judge or to the appraisal review board commissioners appointed by the local administrative district judge for all members of an appraisal review board.

Effective June 7, 2021.

Section 551.001

SB 244 amends subdivision (3) to include a board of directors of a reinvestment zone created under Tax Code Chapter 311 (Tax Increment Financing Act), in the definition of “governmental body” for the purposes of Government Code Chapter 551.

Effective Sept. 1, 2021.

Section 551.1283

HB 1154 adds subsection (d) to require a district that maintains an Internet website to post links on that website to any other Internet website or websites the district uses to comply with Government Code Section 2051.202 or Tax Code Section 26.18, Tax Code. The bill adds subsection (e) to provide

that nothing in Government Code Chapter 551, Open Meetings, prohibit a district from allowing a person to watch or listen to a board meeting by video or telephone conference call. This section only applies to a special purpose district subject to Water Code Chapter 51, 53, 54, or 55 that has a population of 500 or more.

Effective Sept. 1, 2021.

Section 552.003

SB 841 adds subdivision (1-b) to provide “Honorably retired” means, with respect to a position, an individual who:

- (A) previously served but is not currently serving in the position;
- (B) did not retire in lieu of any disciplinary action;
- (C) was eligible to retire from the position or was ineligible to retire only as a result of an injury received in the course of the individual’s employment in the position; and
- (D) is eligible to receive a pension or annuity for service in the position or is ineligible to receive a pension or annuity only because the entity that employed the individual does not offer a pension or annuity to its employees.

Effective June 14, 2021, the change in law made by this bill applies only to a request for information that is received by a governmental body or an officer on or after the effective date. To the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes.

Section 552.117

HB 1082, SB 56, SB 841, SB 1134 reenact this section as amended by Chapters 367 (H.B. 1351), 633 (S.B. 1494), 1146 (H.B. 2910), 1213 (S.B. 662), and 1245 (H.B. 2446), Acts of the 86th Legislature, Regular Session, 2019, and amend subsection (a) to modify the individuals for whom information related to the home address, home telephone number, emergency contact information, social security number; or information that reveals whether the person has family members, is excepted from the open record requirements of Government Code Section 552.021 (Availability of Public Information):

- an elected public officer, rather than a state officer elected statewide or a member of the legislature (**HB 1082**)

- a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse or child of the current or former attorney or public defender, regardless of whether the person complies with Section 552.024 or 552.1175; **(SB 56)**
- a current or honorably retired peace officer as defined by Article 2.12, Code of Criminal Procedure, or a current or honorably retired security officer commissioned under Section 51.212, Education Code regardless of whether the officer complies with Section 552.024 or 552.1175, as applicable **(SB 841)**
- a current or former federal judge or state judge, as those terms are defined by Election Code Section 1.005, a federal bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney, or a family member of a current or former federal judge, including a federal bankruptcy judge, a marshal of the United States Marshals Service, a United States attorney **(SB 1134)**

SB 1134 amends subsection (c) to provide “family member” has the meaning assigned by Finance Code Section 31.006.

Effective May 19, 2021, (HB 1082) the changes in law made by this bill apply only to a request for information that is received by a governmental body or an officer on or after the effective date, and to the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes. Effective June 14, 2021, (SB 56) (SB 841) the changes in law made by this bill apply only to a request for information that is received by a governmental body or an officer on or after the effective date, and to the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to non-substantive additions to and corrections in enacted codes. Effective Sept. 1, 2021, (SB 1134)

Section 552.1175

HB 1082, SB 56, SB 841 reenact Chapters 367 (H.B. 1351), 633 (S.B. 1494), 1146 (H.B. 2910), 1213 (S.B. 662), and 1245 (H.B. 2446), Acts of the 86th Legislature, Regular Session, 2019 and amends subsection (a) to add to the list of individuals for whom information related to the home address, home telephone number, emergency contact information, date of birth, social security number, or reveals family members is

confidential if the individual chooses to restrict public access and notifies the governmental body of the choice on a form provided by the governmental body accompanied by evidence of the individual’s status:

- an elected public officer **(HB 1082)**
- a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender **(SB 56)**
- current or honorably retired peace officers as defined by Article 2.12, Code of Criminal Procedure, or special investigators as described by Article 2.122, Code of Criminal Procedure; **(SB 841)**
- current or honorably retired county jailers as defined by Section 1701.001, Occupations Code; **(SB 841)**
- current or honorably retired police officers and inspectors of the United States Federal Protective Service **(SB 841)**

Effective May 19, 2021, (HB 1082) the changes in law made by this bill apply only to a request for information that is received by a governmental body or an officer on or after the effective date, and to the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes. Effective June 14, 2021, (SB 56) (SB 841) the changes in law made by this bill apply only to a request for information that is received by a governmental body or an officer on or after the effective date, and to the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to non-substantive additions to and corrections in enacted codes.

Section 552.149

SB 334 amends subsection (b) to authorize the release of comparable sales data from the chief appraiser that is relevant to any matter to be determined by the arbitrator at the hearing on the property owner’s appeal under Tax Code Chapter 41A. The bill provides that information remains confidential and is prohibited from being disclosed or used for any purpose except as evidence or argument at certain hearings, including at the hearing on the appeal under Tax Code Chapter 41A. The bill repeals subsection (c) regarding the population threshold for releasing certain information or data that relates to real property.

Effective Sept. 1, 2021, and the changes in law made by this bill apply only to a request described by Government Code Section 552.149(b), received by the chief appraiser of an appraisal district on or after the effective date.

Section 552.2211

SB 1225 adds this section to require that, except as provided by Section 552.233, if a governmental body closes its physical offices, but requires staff to work, including remotely, it make a good faith effort to continue responding to applications for public information, to the extent staff have access to public information responsive to an application, pursuant to this chapter while its administrative offices are closed.

Effective Sept. 1, 2021.

Section 552.233

SB 1225 amends Government Code Section 552.233, as added by Chapter 462 (**S.B. 494**), Acts of the 86th Legislature, Regular Session, 2019, to provide that “catastrophe” means a condition or occurrence that directly interferes with the ability of a governmental body to comply with certain requirements of Government Code Chapter 552, Public Information. The bill specifies “catastrophe” does not mean a period when staff is required to work remotely and can access information responsive to an application for information electronically, but the physical office of the governmental body is closed. The bill exempts a governmental body from certain provisions of Chapter 552 if currently significantly impacted by a catastrophe such that the catastrophe directly causes the inability of a governmental body to comply with the requirements of Chapter 552; and authorizes the governmental body to suspend the applicability of the requirements of Chapter 552 under this subsection only once for each catastrophe.

Effective Sept. 1, 2021.

Section 772.012

HB 1118 adds this section to require a local government submit a written certification of the compliance with the cybersecurity training required by Government Code Section 2054.5191 with the grant application to apply for a grant under Government Code Chapter 772, Governmental Planning

Effective May 18, 2021.

Section 1301.001

SB 186 amends subdivision (a) to authorize the commissioners court of a county to issue bonds authorized under Subtitle A and Chapter 1251, Bond Elections for restoring or maintaining a county courthouse.

Effective June 7, 2021.

Section 2051.201

HB 1154 redesignates Government Code Chapter 2051, Subchapter E, as added by Chapter 1029 (H.B. 305), Acts of the 86th Legislature, Regular Session, 2019, Government Code Chapter 2051, Subchapter F. Subsection (a) provides this section applies only to a political subdivision with the authority to impose a tax that at any time on or after Jan. 1, 2019, maintained a publicly accessible Internet website, and that is not subject to Section 2051.202.

Effective Sept. 1, 2021. To the extent of any conflict, this bill prevails over another Act of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes.

Section 2051.202

HB 1154 adds this section and provides this section only applies to a special purpose district that is authorized to impose a property tax; during the most recent fiscal year, imposed a property tax, had bonds outstanding, had gross receipts from operations, loans, taxes, or contributions in excess of \$250,000; or had cash and temporary investments in excess of \$250,000; and at the beginning of the most recent fiscal year, had a population of 500 or more, as determined by the governing body of the special purpose district. The bill defines “special purpose district” to mean a political subdivision of this state with geographic boundaries that define the subdivision’s territorial jurisdiction. The term does not include a municipality, county, junior college district, independent school district, groundwater conservation district, river authority, or political subdivision with statewide jurisdiction. Notwithstanding Subsections (a) and (b), this section applies to a district created and operating under Local Government Code Chapter 387, County Assistance District. Subsection (d) requires a special purpose district to post or cause to be posted the following information on an Internet website, if applicable:

- (1) the name of the special purpose district;
- (2) the name and term of office of each member of the governing body of the special purpose district;

- (3) the contact information for the main office of the special purpose district, including the physical address, the mailing address, and the telephone number;
- (4) the official contact information for each member of the governing body of the special purpose district;
- (5) if the special purpose district employs a person as a general manager or executive director, or in another position to perform duties or functions comparable to those of a general manager or executive director, the name of the general manager, executive director, or person that performs those duties;
- (6) if the special purpose district contracts with a utility operator, the contact information for a person representing the utility operator, including a mailing address and telephone number;
- (7) if the special purpose district contracts with a tax assessor-collector, the contact information for a person representing the tax assessor-collector, including a mailing address and telephone number;
- (8) if the special purpose district imposes an ad valorem tax, the rate of the ad valorem tax of the special purpose district;
- (9) if the special purpose district imposes a sales and use tax, the rate of the sales and use tax of the special purpose district;
- (10) any notice of tax hearing required to be given under Tax Code Chapter 26 (Assessment), or Water Code Section 49.236 (Notice of Tax Hearing);
- (11) the location and schedule of meetings of the governing body of the special purpose district;
- (12) a statement substantially similar to a certain form as set forth in this subdivision;
- (13) each notice of a meeting of the governing body of the special purpose district under Government Code Subchapter C (Notice of Meetings), Chapter 551 (Open Meetings), for meetings conducted in the current calendar year and the immediately preceding calendar year;
- (14) the minutes of a public meeting of the governing body of the special purpose district under Government Code Section 551.021 (Minutes or Recording of Open Meeting Required) for meetings conducted in the current calendar year and the immediately preceding calendar year; and
- (15) the most recent financial audit of the special purpose district.

Effective Sept. 1, 2021. Government Code Section 2051.202(d) (13) and (14), as added by this bill, apply only to a meeting held by a special purpose district on or after the effective date. To the extent of any conflict, this bill prevails over another Act of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes.

Section 2054.519

HB 1118 repeals Government Code Section 2054.519(f), as added by Chapter 1308 (H.B. 3834), Acts of the 86th Legislature, Regular Session, 2019, related to authorizing a local government that employs a dedicated information resources cybersecurity officer to offer to its employees a cybersecurity training program that satisfies applicable requirements.

Effective May 18, 2021.

Section 2054.5191

HB 1118 amends the heading of this section to Cybersecurity Training Required: Certain Employees and Officials. Amends subsection (a-1) to add training requirements for elected and appointed officials and specify that at least once a year a local government identify employees or officials who use a computer to perform at least 25 percent of their required duties complete a cybersecurity training program. The bill authorizes the governing body of a local government or designee to deny access to the local government's computer system or database to an individual who the governing body or designee determines is noncompliant with the requirements of training.

Effective May 18, 2021.

Section 2251.042

HB 1476 amends subsection (a) to require a governmental entity to notify a vendor of an error or disputed amount in an invoice submitted for payment by the vendor not later than the 21st day after the date the entity receives the invoice, and to include in such notice a detailed statement of the amount of the invoice which is disputed. The bill adds subsection (d) to authorize the governmental entity to withhold no more than 110 percent of the disputed amount from required payments.

Effective Sept. 1, 2021, and applies only to a contract entered into on or after the effective date.

Section 2254.102

HB 1428 amends subsection (e) to extend the exemption for certain collection services contracts from provisions governing contingent fee contracts for legal services to any contract for legal services entered into by a political subdivision for the collection of a delinquent obligation. The bill provides that for purposes of this exemption an obligation does not include a fine or penalty that results from an action by a political subdivision under specified Water Code enforcement provisions.

Effective Sept. 1, 2021, and applies only to a contract entered into on or after the effective date.

Local Government Code

Section 43.004

HB 1900 adds this section to prohibit a defunding municipality from annexing an area during the period beginning on the date that the criminal justice division of the Governor's Office issues the written determination that the municipality is a defunding municipality and ending on the 10th anniversary of the date on which the criminal justice division of the Governor's Office issues a written determination finding that the defunding municipality has reversed the reduction.

Effective Sept. 1, 2021.

Section 43.1465

HB 1900 adds this section to require a defunding municipality hold a separate election in each area annexed in the preceding 30 years on the question of disannexing the area on the next uniform election date that occurs after the date on which the division issues a written determination that the municipality is a defunding municipality. The bill requires the defunding municipality to immediately disannex an area for which a majority of the votes received in the election favor disannexation. A defunding municipality is prohibited from attempting to annex the area before the 10th anniversary of the date on which the division issues a written determination in accordance that the defunding municipality has reversed the reduction.

Effective Sept. 1, 2021.

Sections 109.001, 109.002, 109.003, 109.004, 109.005, and 109.006, Chapter 109

HB 1900 adds this chapter "Determination of Defunding Municipalities" including these sections to apply to a municipality with a population of more than 250,000. The bill specifies a defunding municipality is a municipality:

- that adopts a budget for a fiscal year that, in comparison to the municipality's preceding fiscal year, reduces the appropriation to the municipality's police department; and
- for which the division issues a written determination finding that the municipality has made the reduction.

The bill provides for the criminal justice division of the Governor's Office to identify municipalities that reduce appropriations to the police department year-over-year, as specified. If a municipality is determined to be a "defunding municipality" certain restrictions are placed on annexation, taxation, and charges from a municipal-owned utility until the reductions are reversed and adjusted for inflation.

Effective Sept. 1, 2021, and applies only to a budget adopted for a fiscal year that begins on or after the effective date.

Section 111.003

SB 1357 amends subsection (a) to require the county judge, assisted by the county auditor or county clerk in a county with a population of 225,000 or less, to prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year not later than August 15.

Effective June 14, 2021, and the changes in law made by this bill apply to a budget proposed by a county commissioners court for a fiscal year beginning on or after the effective date.

Section 111.006

SB 1357 amends subsection (a) to require the county judge file a copy of the proposed budget with the county clerk not later than August 15 in a county with a population of 225,000 or less.

Effective June 14, 2021, and the changes in law made by this bill apply to a budget proposed by a county commissioners court for a fiscal year beginning on or after the effective date.

Section 111.007

SB 1357 amends subsection (b) to require the commissioners court of a county with a population of 225,000 or less to hold

the public hearing on the proposed budget not later than the 25th day after the day the budget is filed but before the commissioners court adopts the county's property tax rate for the current tax year. The bill amends subsection (c) to require the commissioners court give public notice that it will consider the proposed budget under this subsection not earlier than the 30th day before the date of the hearing and not later than the 10th day before the date of the hearing.

Effective June 14, 2021, and the changes in law made by this bill apply to a budget proposed by a county commissioners court for a fiscal year beginning on or after the effective date.

Sections 120.001, 120.002, 120.003, 120.004, 120.005, 120.006, and 120.007, Chapter 120

SB 23 adds this chapter "Election for Reduction of Funding or Resources for Certain Primary Law Enforcement Agencies" including these sections to apply to a county with a population of more than one million. The bill requires a county, except as provided by Section 120.003, to hold an election in accordance with this chapter if the county adopts a budget for a fiscal year that, compared to the budget adopted by the county for the preceding fiscal year reduces certain funding for a law enforcement agency with primary responsibility for policing, criminal investigation, and answering calls for service or reallocates funding or resources to another law enforcement agency. The bill prohibits a county from implementing a proposed reduction or reallocation until the county receives voter approval for the proposed reduction or reallocation at an election held for that purpose and provides certain budget exceptions.

Section 120.006 authorizes a person who resides in the county, who believes that a county reduced funding without the required voter approval file a complaint with the criminal justice division of Governor's Office. The bill requires the criminal justice division to determine whether a complaint is potentially valid or frivolous or false. Subsection (c) requires the criminal justice division to provide written notice of a potentially valid complaint to the county that is the subject of the complaint. The division must provide the county an opportunity to correct the action that is the subject of the complaint before referring the complaint to the Comptroller.

Section 120.007 requires the Comptroller, on request of the criminal justice division of the Governor's Office determine whether a county has implemented a proposed reduction or reallocation described by Section 120.002(a) without the

required voter approval. The bill requires the Comptroller to issue a written determination to the governor, lieutenant governor, speaker of the Texas House of Representatives, and governing body of the county.

If the Comptroller determines that the county implemented a proposed reduction or reallocation described by Section 120.002(a) without the required voter approval, the county is prohibited from adopting a property tax rate that exceeds the county's no-new-revenue tax rate until the earlier of the date the Comptroller issues a written determination that the county has reversed each funding reduction or restored all reallocated funding and resources, or each reduction and reallocation that was a subject of the determination has been approved in an election. The unused increment rate for a county in a tax year the Comptroller determines that a county implemented a proposed reduction or reallocation without the required voter approval is considered zero.

Effective Jan. 1, 2022.

Section 211.009

HB 1475 adds subdivision (b-1) to authorize the municipal board of adjustment exercising authority under subsection (a) (3) (board authorizing variance from the terms of a zoning ordinance under certain conditions), to consider the following to determine whether compliance with the ordinance as applied to a structure that is the subject of the appeal would result in unnecessary hardship:

- (1) the financial cost of compliance is greater than 50 percent of the appraised value of the structure as shown on the most recent appraisal roll certified to the assessor for the municipality under Tax Code Section 26.01 (Submission of Rolls to Taxing Units);
- (2) compliance would result in a loss to the lot on which the structure is located of at least 25 percent of the area on which development is authorized to physically occur;
- (3) compliance would result in the structure not being in compliance with a requirement of a municipal ordinance, building Code or other requirement;
- (4) compliance would result in the unreasonable encroachment on an adjacent property or easement; or
- (5) the municipality considers the structure to be a non-conforming structure.

Effective Sept. 1, 2021, and applies only to an appeal filed with a municipal board of adjustment on or after the effective date.

**Sections 232.151, 232.152, 232.153,
Subchapter F**

HB 1564 adds this subchapter, Abandoned, Unoccupied, and Undeveloped Platted Lots in Certain Counties, to Local Government Code Chapter 232, County Regulation of Subdivisions, and provides that the subchapter applies only to a county that: has a population of more than 800,000; is adjacent to an international border; and contains more than 30,000 acres of lots that have remained substantially undeveloped for more than 25 years after the date the lots were platted. The bill adds subsection (a) to Local Government Code Section 232.152 to authorize a commissioner's court, to implement an expedited process to administratively determine that a platted lot is abandoned, unoccupied, and undeveloped if the lot:

- (1) has remained undeveloped for 25 years or more after the date the lot was platted;
- (2) is part of a subdivision in which 50 percent or more of the lots are undeveloped or unoccupied;
- (3) is part of a subdivision in which 50 percent or more of the lots are ten acres or less in size;
- (4) had an assessed value of less than \$1,000 as of Jan. 1, 2021; and
- (5) as of Jan. 1, 2021, was not valued for ad valorem taxation as land for agricultural use pursuant to Tax Code Subchapter C (Land Designated for Agricultural Use), Chapter 23 (Appraisal Methods and Procedures).

The bill adds subsection (b) to specify the county has no ownership interest in any lot that is administratively determined to be abandoned, unoccupied and undeveloped, or that is placed in a receivership under, except for any existing or future legal interest established by other law.

The bill adds subsection (a) to Local Government Code Section 232.153 to require a county hold a public hearing and make reasonable efforts to notify each owner and lienholder of the lot of the time and place of the hearing as provided by Section 232.154 before making an administrative determination that a platted lot is abandoned, unoccupied, and undeveloped. Added subsections (b) through (g) specify requirements for the hearing. The bill adds Local Government Code Section 232.154 to provide requirements for notice of the hearing. Added Section 232.155 provides any owner or lienholder of record of a platted lot aggrieved by an order issued under Section 232.153 may file in a district court in the county in which the property is located

a verified petition alleging that the decision is illegal, in whole or in part, and stating with specificity the grounds of the alleged illegality. The bill adds Section 232.156 to provide after a final determination that a platted lot is abandoned, unoccupied, and undeveloped, the county shall bring a civil action to have the lot placed in a receivership. Added Section 232.157 specifies authority and duty of the receiver.

Effective Sept. 1, 2021.

Section 271.003

SB 58 adds cloud computing services to the definition of "personal property." The bill provides that it is the intent of the legislature that the definition of the term "personal property" under Local Government Code Section 271.003(8), as amended by this bill, is applicable only to Local Government Code Chapter 271, Subchapter A.

Effective June 3, 2021.

Section 373B.003

SB 113 amends subdivision (2) to modify the qualifications for a community land trust to include limited partnerships and limited liability companies in which a nonprofit corporation controls or serves as the only member.

Effective Sept. 1, 2021 and applies only to property taxes imposed for a tax year that begins on or after the effective date.

Section 372.010

HB 1543 amends subsection (a) to require that a resolution authorizing an improvement district in accordance with a certain finding, except for a resolution authorizing a district described by Section 372.0035 provide that the authorization takes effect on the date the resolution is adopted. Subsection (b) requires a municipality or county, not later than the seventh day after the date the governing body of a municipality or county adopts a resolution under Subsection (a), to file a copy of the resolution with the county clerk of each county in which all or part of the improvement district is located.

Effective Sept. 1, 2021.

Section 372.0121

SB 804 amends this section to authorize the governing body of a municipality, notwithstanding Section 372.012 or any other requirement in Chapter 372 to include property in a

public improvement district described by Section 372.0035 after the establishment of the district, if a sufficient number of the record owners of the real property currently included and proposed to be included in the district have consented to be included in the district by signing the original petition to establish the district or by signing a petition or written consent to include property in the district.

Effective June 14, 2021.

Section 375.2621

SB 604 adds this section to require the board of directors of a municipal management district consider a petition for dissolution under Section 375.262 (Dissolution by Petition by Owners) within 60 days after the date the petition is filed. The bill prohibits the management district from issuing bonds secured by assessments after the date the board confirms that the petition is valid and complete under Section 375.262.

Effective Sept. 1, 2021, and the changes in law made by this bill apply only to a municipal management district that is the subject of a petition described by Local Government Code Section 375.262, filed with the board on or after the effective date. The changes in law made by this bill may not be construed to impair an obligation under a contract entered into before the effective date of this bill. A political subdivision may fulfill the subdivision's obligations under a contract entered into before that date but may not extend such a contract beyond the contract's original term.

Section 375.264

SB 604 modifies the title of this section to "Limitations on Dissolution by Board of District with Debt." The bill prohibits a district from being dissolved by its board under Local Government Code Section 375.261 (Dissolution by Board Vote) or after a petition is filed under Local Government Code Section 375.262 if the district has outstanding bonded indebtedness until that bonded indebtedness has been repaid or defeased in accordance with the order or resolution authorizing the issuance of the bonds. Added subsection (b) provides that, if a petition is filed under Section 375.262 with the board of a district and the district has outstanding bonded indebtedness secured by assessments:

- the district is required to remain in existence solely for the purposes of winding up district operations and discharging its bonded indebtedness; and

- the board is required to use all district money that is available to wind up district operations and to repay or defease all bonded indebtedness as soon as practicable in accordance with the order or resolution authorizing the issuance of the bonds.

Effective Sept. 1, 2021, and the changes in law made by this bill apply only to a municipal management district that is the subject of a petition described by Local Government Code Section 375.262, filed with the board on or after the effective date. The changes in law made by this bill may not be construed to impair an obligation under a contract entered before the effective date of this bill. A political subdivision may fulfill the subdivision's obligations under a contract entered before that date but may not extend such a contract beyond the contract's original term.

Sections 379H.001 – 379H.006, Chapter 379H

SB 1679 adds this chapter "Urban Land Bank Program in Municipality with Populations of Two Million or More" to define "board," "land bank," "non-qualifying municipality," and "real property." The bill provides that a land bank created under this chapter exists for the purpose of acquiring, managing, and disposing of vacant, abandoned, deteriorated, non-revenue generating, and non-tax producing properties and converting those properties to productive uses. The bill requires this chapter be construed liberally to carry out the intended purposes as a complete and independent authorization for the performance of each and every act and thing authorized by this chapter, and requires that all powers granted be broadly interpreted to carry out the intended purposes and not as a limitation of powers. The bill adds the following subchapters: Subchapter B. Board of Directors, Subchapter C. Creation, Operation, and Dissolution of Land Bank, Subchapter D. Acquisition and Disposition of Property, Subchapter E. Financing of Land Bank Operations.

Effective Sept. 1, 2021. Notwithstanding Local Government Code Section 379H.157(b), as added by this bill, an urban land bank established under Local Government Code Chapter 379H as added by this bill, that holds fee simple title to real property before the effective date of this bill is not required to convey, exchange, sell, transfer or otherwise dispose of the real property, as required by that subsection, until the last day of the fifth consecutive year during which the urban land bank holds the fee simple title on and after the effective date of this bill.

Occupations Code

Section 51.002

HB 1560 amends this section to extend the sunset date from Sept. 1, 2021 to Sept. 1, 2033 for the Texas Commission of Licensing and Regulation (TCLR) and the Texas Department of Licensing and Regulation (TDLR).

Effective Sept. 1, 2021.

Section 51.252

HB 1560 amends subsection (a) to require TDLR to maintain a system to promptly and efficiently act on complaints filed with TDLR. TDLR is required to maintain information about parties to the complaint, the subject matter of the complaint, a summary of the results of the review or investigation of the complaint, and its disposition. The bill adds subsection (b-2) to require TDLR to make information available describing its procedures for complaint investigation and resolution.

The bill repeals subsection (d) regarding TCLR procedure for documenting complaints to the department from the time of the submission of the initial complaint to the final disposition.

Effective Sept. 1, 2021.

Section 51.2521

HB 1560 adds this section to require TDLR assign priorities and investigate complaints based on risk to the public of the conduct alleged in the complaint. The bill requires TDLR to dismiss a complaint if at any time TDLR determines that an allegation or formal complaint submitted by a person is inappropriate or without merit.

Effective Sept. 1, 2021.

Section 51.255

HB 1560 adds this section to require TDLR to make available on TDLR's Internet website a statistical analysis of the complaints received by TDLR.

Effective Sept. 1, 2021.

Section 51.405

HB 1560 amends subsection (a) to require TDLR, rather than TCLR, to recognize, prepare, or administer continuing education programs for license holders. The bill authorizes TCLR by rule, to establish a minimum number of hours of continuing education required for license renewal, to provide

for the registration and renewal of continuing education providers and the approval of continuing education courses, and to assess reasonable and necessary fees on continuing education providers. In adopting rules under this section for a program regulated by TDLR, TCLR is required to consult with the advisory board established for the program, if applicable.

Effective Sept. 1, 2021.

Section 1151.109

SB 916 adds this section to require TCLR by rule require TDLR to include in the record of the registered professional appraiser who serves as chief appraiser for an appraisal district at the time the Comptroller finalizes the biennial review of the appraisal district's performance under Tax Code Section 5.102(c) an electronic link to:

- (1) the Comptroller's report for the review; and
- (2) each property value study the Comptroller conducts under Government Code Chapter 403, Subchapter M that is used in the review.

The bill provides an appraisal may to request information on a registered professional appraiser whom the board of directors of the appraisal district is considering for appointment as chief appraiser of the appraisal district. TDLR is required to inform the requestor of the status of any compliance efforts of an appraisal district under Tax Code Section 5.102(d) for previous reviews in which the appraiser served as chief appraiser of that appraisal district.

As soon as practicable after the effective date of this bill the TCLR shall adopt rules to implement this section.

Effective Sept. 1, 2021.

Section 1151.1581

HB 1560 amends subsection (a) to require the Comptroller to review and approve any (rather than all) continuing education programs for registrants. The bill strikes language regarding TCLR, continuing education programs, and fees. The bill strikes language requiring a registrant to participate in the programs to the extent required by TDLR to keep the person's certificate of registration.

Effective Sept. 1, 2021.

Section 1152.106

HB 1560 amends the heading of this section to "Vote Required for Action." The bill strikes language requiring the

Property Tax Consultants Advisory Council to meet at least semiannually at the call of the presiding officer or at the call of a majority of its members.

Effective Sept. 1, 2021.

Property Code

Section 5.014

HB 1543 amends subsection (a), for a district described by Local Government Code Section 372.0035 be executed by the seller and prescribes required language for the notice. The bill authorizes the seller or the municipality or county that created the public improvement district to provide additional information regarding the district in the notice prescribed by Subsection (a-1) or (a-2), including whether an assessment has been levied, the amount of the assessment, and the payment schedule for assessments.

Effective Sept. 1, 2021.

Sections 5.0141-5.0145

HB 1543 adds these sections to require that the notice required by Section 5.014 be given to the prospective purchaser before the execution of a binding contract of purchase and sale, either separately or as an addendum or paragraph of a purchase contract. The bill specifies obligations and penalties on sellers of home sales in public improvement districts.

Effective Sept. 1, 2021.

Section 52.0012

HB 3115 amends this section to provide that a judgment debtor may file, at any time, a certificate of mailing that substantially complies with Property Code Section 52.0012(g). The bill would provide that a judgment debtor who files the affidavit must send a letter notifying the judgment creditor of the filing of the affidavit and a copy of the filed affidavit to certain addresses. The bill would provide that, if a judgment debtor has filed a certificate of mailing and a contradicting affidavit is not filed, a bona fide purchaser or mortgagee and similarly situated individuals can rely conclusively on the affidavit for the 90-day period that begins on the 31st day after the certificate of mailing was filed.

Effective Sept. 1, 2021. The change in law made by this bill applies only to an affidavit filed under Property Code Section 52.0012(b) as amended by this bill on or after the effective date.

Special District Local Laws Code

Section 3501.0047

HB 4579 adds subsection (b) to provide that Tax Code Section 25.07(a), relating to requirements for a leasehold or other possessory interest in real property that is exempt from taxation or interest, applies to a leasehold or other possessory interest in real property granted by the authority for a project designated under Section 3501.1024(a) in the same manner as it applies to a leasehold or other possessory interest in real property constituting a project described by Local Government Code. The bill adds subsection (c) to provide that a commercial aircraft to be used as an instrument of commerce that is under construction in the authority is presumed to be in interstate, international, or foreign commerce and not located in this state for longer than a temporary period for purposes of Tax Code Sections 11.01 and 21.02. Added subsection (d) provides that tangible personal property located in the authority is presumed to be in interstate, international, or foreign commerce and not located in this state for longer than a temporary period for purposes of Tax Code Sections 11.01 and 21.02, if the owner demonstrates to the chief appraiser for the appraisal district in which the authority is located that the owner intends to incorporate the property into or attach the property to a commercial aircraft described by Subsection (c).

Section 3828.157

SB 1438 amends this section to include Tax Code Section 26.042(e), calculation and adoption of certain tax rates in disaster area, in the list of certain sections that do not apply to a tax imposed under Section 3828.153 (Maintenance and Operation Tax; Election) or 3828.156 (Taxes for Bonds and Other Obligations).

Effective June 16, 2021.

Section 8876.152

SB 1438 amends this section to include Tax Code Section 26.042(e), calculation and adoption of certain tax rates in disaster area, in the list of certain sections that do not apply to a tax imposed by the Reeves County Groundwater Conservation District.

Effective June 16, 2021.

Transportation Code

Section 521.1211

HB 368 amends this section to add prosecutors to individuals (currently peace officers) who are eligible to use an alternative to their residence address for an address shown on a driver's license. Subsection (a) defines "prosecutor" as a county attorney, district attorney, criminal district attorney, assistant county attorney, assistant district attorney, or assistant criminal district attorney. The Department of Public Safety is required to accept the address of an office of the prosecutor as an alternative address.

Effective Sept. 1, 2021.

Water Code

Section 49.062

HB 1154 amends subsection (b) to exclude a "rural area district." Added subsection (b-1) defines "rural area district" and provides if the board of a rural area district conducts meetings at least quarterly, the board shall conduct a meeting at a designated meeting location inside the district or within 10 miles of the boundary of the district at least once per quarter unless the board determines it is not practical to meet within 10 miles of the boundary.

Effective Sept. 1, 2021. To the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes.

Section 49.0631

HB 1154 amends title of section to "District Information on Water Bill." The bill amends this section to authorize the required statement on a district's bill to a customer be altered to provide the current Internet website address of the database created under Government Code Section 403.0241, the district, or the Internet website or websites the district uses to comply with Government Code Section 2051.202 and Tax Code Section 26.18.

Effective Sept. 1, 2021. To the extent of any conflict, this bill prevails over another bill of the 87th Legislature, Regular Session, 2021, relating to nonsubstantive additions to and corrections in enacted codes.

Section 49.107

SB 1438 amends subsection (g) to update a reference to Tax Code Section 26.042, calculation and adoption of certain tax rates in disaster area.

Effective June 16, 2021.

Section 49.108

SB 1438 amends subsection (f) to update a reference to Tax Code Section 26.042, calculation and adoption of certain tax rates in disaster area.

Effective June 16, 2021.

Section 49.236

HB 2723 amends subsection (a) to require the notice of each meeting of the board at which the adoption of a tax rate will be considered contain a statement in substantially the same form as "Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property."

Effective June 3, 2021, and applies only to a notice required to be delivered for a property tax year that begins on or after Jan. 1, 2022.

Section 49.4645

HB 1410 amends subsection (a) to create an exception under (a-1) to the prohibition on the outstanding principal amount of bonds, notes, and other obligations issued to finance parks and recreational facilities supported by property taxes from exceeding an amount equal to one percent of the value of the taxable property in the district as shown by the tax rolls of the central appraisal district at the time of the issuance of the bonds, notes, and other obligations. The bill amends subsection (a-1) to authorize the outstanding principal amount of bonds, notes, and other obligations issued to finance a recreational facility under subsection (a) to exceed an amount equal to one percent but not three percent of the value of the taxable property in the district or, if supported by contract taxes under Water Code Section 49.108, the value of the taxable property in the districts making payments under the contract, if the district meets specified criteria. Amends this section to modify the requirements before a municipal utility district may apply its taxing power and lien authority to a defined area or designated property to after the proposed plan

is adopted and the voters approve the imposition of taxes and issuances of bonds.

Effective June 14, 2021.

Section 54.016

HB 1410 amends subsection (e) to authorize a city's consent to the inclusion of land in a district to restrict the purposes for which a district is authorized to issue bonds to purposes authorized by law for the district.

Effective June 14, 2021, and does not affect the terms of a city's resolution or ordinance adopted before the effective date of this bill that constitutes a valid written consent under Section 54.016 (Consent of City) of that code for land that was included in a district prior to the effective date.

Session Law

SB 1 requires the Comptroller to conduct a study out of appropriated funds to determine the amount of property tax revenue that each county containing a United States military installation, each county adjacent to a county containing a United States military installation, and each municipality located in either type of those counties lost for the 2021 property tax year as the result of the granting of the property tax exemption required by Tax Code Section 11.131. The revenue loss would be calculated by multiplying the property tax rate adopted by the county or municipality, as applicable, for the 2021 property tax year by the total appraised value of all property located in the county or municipality, as applicable, that was granted the exemption for that tax year.

The bill requires the Comptroller to prepare a report that states the amount of property tax revenue that was lost by:

- each municipality listed by name;
- each county listed by name; and
- all municipalities and counties in this state in the aggregate.

The bill requires the Comptroller not later than Dec. 1, 2022, to submit the report to the Speaker of the House of Representatives, the Lieutenant Governor, and each member of the Legislature.

Effective Sept. 1, 2021.

Texas Constitution

Article VIII, Section 1-b

HJR 125 amends subsection (d) to allow the surviving spouse of a disabled person with a tax ceiling to retain the tax ceiling. The resolution requires a collector who collected school district property taxes from a surviving spouse who, under the law as amended by Section 1, Chapter 1284 (H.B. 1313), Acts of the 86th Legislature, Regular Session, 2019, was entitled to receive a limitation on school district taxes on the spouse's residence homestead to calculate the school district taxes that should have been imposed for the 2020 and 2021 tax years taking into account the change in law made by that Act. If the taxes collected by the collector for those tax years exceed the taxes that should have been imposed as calculated under this subsection, the collector is required to refund to the surviving spouse the difference between the taxes collected and the taxes that should have been imposed as calculated under this subsection.

This amendment will be put before the voters at an election to be held Nov. 2, 2021.

SJR 35 amends subsection (m) to authorize the Legislature by general law to provide an exemption from property taxation of all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services of the United States who is fatally injured in the line of duty if the surviving spouse has not remarried since the death of the member of the armed services.

This amendment will be put before the voters at an election to be held Nov. 2, 2021.

Article VIII, Section 1-g

HJR 99 amends subsection (b) to authorize the Legislature by general law to authorize a county to issue bonds or notes to finance the development or redevelopment of transportation or infrastructure in unproductive, underdeveloped, or blighted areas in the county.

This amendment will be put before the voters at an election to be held Nov. 2, 2021.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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