



2025 ANNUAL REPORT

Kaufman Central Appraisal District 2025

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 directors' 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		
	2023	2024	2025
Adopted Budget	\$ 3,825,860	\$ 3,971,249	\$ 4,388,248
Increase (Decrease)	\$ 169,196	\$ 145,389	\$ 416,999
% Increase (Decrease)	5%	4%	10%
Merit/COLA Increases	7%	5%	5%
Budgeted Personnel	30	30	30
Entity refunds	0%	0%	0%

Expenditures:

Personnel	\$ 2,446,614	\$ 2,521,480	\$ 2,814,904
Operations-			

Contractual services	\$ 454,350	\$ 536,730	\$ 517,345
Materials and supplies	\$ 71,000	\$ 71,000	\$ 71,000
Operating expenses	\$ 604,700	\$ 616,650	\$ 488,000
Capital	\$ 0.00	\$ 0.00	\$ 0.00
Budget reserves	\$ 80,000	\$ 80,000	\$ 80,000
Reserves	\$ 1,541,224	\$ 2,232,080	\$ 2,232,080

Entity Funding of District:

County	\$ 744,465	\$ 735,640	\$ 847,659
Cities	\$ 412,982	\$ 409,046	\$ 467,166
Schools	\$ 2,012,009	\$ 2,120,609	\$ 2,102,675
Special Districts	\$ 487,208	\$ 560,565	\$ 553,749

Board of Directors

Chief Appraiser

Sarah Curtis

Deputy Chief Appraiser

Coy Johnson

Admin Asst

Vicki White

Land Consultant

Ray Helm

**Office Manager
/Bookkeeper**

Teresa McManus

**Residential
Supervisor**

Jessica Velez

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

**Productivity/Land
Senior Appraiser**

Ag and Land Appraiser

Appraisal Review Board

Members of the Board of Directors

Robert Dobbs, Chairman

Bruce Bynum, Vice Chairman

Morgan Rose, Secretary, Elected Member

Don Griffin, Member

Danny Kirbie, Member

Teressa Floyd, TAC

Bruce Wood, Member

Mike Slye, Elected Member

Charles Carpenter, Elected 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,
- 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 approximately 92,700 properties located within 808 square miles of Kaufman County. The following are the taxing and non-taxing jurisdictions within the district:

CITY OF CRANDALL	KC ESD #1 (KAUFMAN)	ARBORS PID (CRANDALL)
CITY OF FORNEY	KC ESD #2 (MABANK)	BELLAGIO PID (FORNEY)
CITY OF SEAGOVILLE	KC ESD #3 (TERRELL)	CROSSROADS PUBLIC IMP DIST
CITY OF HEATH	KC ESD #4 (KEMP)	CLUB MUNICIPAL MGMT DIST
CITY OF KAUFMAN	KC ESD #5 (SCURRY)	CITY OF POST OAK BEND
CITY OF MABANK	KC ESD #6 (FORNEY)	CRANDALL CARTWRIGHT RANCH PID
CITY OF OAK RIDGE	KC ESD #7 (CRANDALL)	CITY OF SCURRY
CITY OF OAK GROVE	KAUFMAN CO FWSD #6	VILLAGES OF FOX HOLLOW PID#2
CITY OF COMBINE	FOX HOLLOW PUBLIC IMP DIST 1	CITY OF KAUFMAN PID 1
CITY OF KEMP	MOORE FARM WCID	CITY OF KAUFMAN PID 2
CITY OF TERRELL	KAUFMAN COUNTY MUD #4	CITY OF KAUFMAN PID 3
KAUFMAN COUNTY	KAUFMAN COUNTY MUD #14	MARKET CENTER PUBLIC IMP DIST
CRANDALL ISD	KAUFMAN COUNTY MUD #2	LAS LOMAS MUD 4C
FORNEY ISD	KAUFMAN COUNTY MUD #3	LAKE VISTA RANCH MUD #9
KAUFMAN ISD	KAUFMAN COUNTY MUD #9	PRECINCT 1
MABANK ISD	KAUFMAN COUNTY MUD #10	PRECINCT 2
KEMP ISD	KAUFMAN COUNTY MUD #11	PRECINCT 3
QUINLAN ISD	LAS LOMAS MUD 4A	PRECINCT 4
ROCKWALL ISD	LAS LOMAS MUD 4B	ROSSER FIRE
SCURRY-ROSSER ISD	KAUFMAN COUNTY MUD #12	CITY OF OAK RIDGE PID 1
TERRELL ISD	KAUFMAN COUNTY MUD #5	RIVER RIDGE PID
WILLS POINT ISD	KAUFMAN COUNTY MUD #6	KEMP ISD M & O NOTE
TOWN OF COTTONWOOD	KAUFMAN COUNTY MUD #7	TOWN OF POETRY
CITY OF MESQUITE	HARVEST RUN MUD	TERRELL PID 3
CITY OF TALTY	ROAD & BRIDGE	TERRELL PID 4
TRINITY VALLEY CC	SPRADLEY FARMS PID (MESQUITE)	WATER DIST 1 (NOT COLLECTED)
MCLENDON-CHISOLM	KAUFMAN CO FRESH WATER DIST1B	KAUFMAN CO FRESH WATER DIST1A
	KAUFMAN CO FRESH WATER DIST1C	KAUFMAN CO FRESH WATER DIST1E
	KAUFMAN CO FRESH WATER DIST1D	KAUFMAN CO FRESH WATER DIST1F
	KAUFMAN CO FRESH WATER DIST4A	KAUFMAN CO FRESH WATER DIST4C
	KAUFMAN CO FRESH WATER DIST4B	KAUFMAN CO FRESH WATER DIST7B
	KAUFMAN CO FRESH WATER DIST7A	WALDEN POND FWSD
	KAUFMAN COUNTY WCID #1	CITY OF SCURRY
	LEDBETTER MUD DIST 1	

Property Types Appraised

KCAD staff is responsible for appraising 104,174 residential, commercial, land and business personal property accounts. KCAD contracts with Capitol Appraisal Group, Inc. to appraise 1024 accounts which include 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	62075	986,301,340	19,384,004,139
B	Multi Family Residences	300	83,951,533	693,671,924
C	Vacant Lot	7947		677,571,492
D1	Qualified Open Space Land	8762		3,675,539,674
D2	Imps on Qualified Open Space Land	2200	6,077,527	77,288,105
E	Non-Qualified Land	10,036	78,026,113	3,001,432,327
F1	Commercial Real Property	2142	69,852,849	1,823,730,720
F2	Industrial Real Property	127	74,796,131	1,904,334,314
G1	Oil & Gas	193		1,953,738
J1	Water Systems	2		79,586
J2	Gas Distribution System	8		44,556,343
J3	Electric Company	41		177,532,481
J4	Telephone Company	33		10,967,212
J5	Railroad	7		30,943,263
J6	Pipeline Company	214		173,983,862
J7	Cable Television Company	0		
J8	Other Type of Utility	0		
J9	Railroad Rolling Stock	0		
L1	Commercial Personal Property	3651		572,259,390
L2	Industrial Personal Property	524		1,449,819,878
M1	Tangible Personal Mobile Home	2,959	7,244,867	193,679,762
O	Residential Inventory	5246	180,295,597	529,675,721
S	Special Inventory	77		34,916,686
X	Total Exempt Property	2599	24,506,468	2,080,443,938
Totals			1,511,052,425	36,538,384,555

2025

Land Type Description	Total Acres	Market Value	Ag Value
Cropland	12,137	112,045,398	3,136,633
Improved Pasture	109,400	1,376,133,401	16,333,246
Native Pasture	200,805	1,916,285,835	14,358,403
Other	1,759	32,342,278	1,026,128
Orchards	223	3,873,147	84,188
Wildlife	23,747	182,376,059	1,890,081
Totals	348,071	3,623,056,118	36,828,679

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:

TAXING ENTITIES	STATE MANDATE			LOCAL OPTION		
	HS	O/65	DP	HS	O/65	DP
CITY OF CRANDALL	0	0	0	0	15,000	10,000
CITY OF SEAGOVILLE	0	0	0	10%	30,000	30,000
CITY OF FORNEY	0	0	0	0	65,000	35,000
CITY OF HEATH	0	0	0	0	3,000	3,000
CITY OF KAUFMAN	0	0	0	0	15,000	0
CITY OF MABANK	0	0	0	0	3,000	0
CITY OF MCLENDON-CHISHOLM	0	0	0	0	0	0
CITY OF COMBINE	0	0	0	0	35,000	35,000
CITY OF KEMP	0	0	0	0	5,000	0
CITY OF MESQUITE	0	0	0	0	65,000	15,000
CITY OF TALTY	0	0	0	0	10%	0
CITY OF TERRELL	0	0	0	10%	5,000	0
KAUFMAN COUNTY	0	0	0	0	15,000	15,000
KAUFMAN COUNTY MUD #4	0	0	0	0	20,000	20,000
KAUFMAN COUNTY MUD#2	0	0	0	0	20,000	20,000
KAUFMAN COUNTY MUD #3	0	0	0	0	20,000	20,000
KAUFMAN COUNTY MUD#7	0	0	0	0	10,000	10,000
ROAD AND BRIDGE	0	0	0	0	15,000	15,000
CRANDALL ISD	140,000	60,000	60,000	0	0	0
FORNEY ISD	140,000	60,000	60,000	0	0	0
KAUFMAN ISD	140,000	60,000	60,000	0	0	0
MABANK ISD	140,000	60,000	60,000	0	0	0
KEMP ISD	140,000	60,000	60,000	0	0	0
QUINLAN ISD	140,000	60,000	60,000	0	0	0
ROCKWALL ISD	140,000	60,000	60,000	0	20,000	0
SCURRY-ROSSER ISD	140,000	60,000	60,000	0	0	0
TERRELL ISD	140,000	60,000	60,000	0	0	0
WILLS POINT ISD	140,000	60,000	60,000	0	0	0
TRINITY VALLEY CC	0	0	0	0	15,000	0
KAUFMAN COUNTY FRESH WATER DIST 1B	0	0	0	0	10,000	10,000
KAUFMAN COUNTY FRESH WATER DIST 1C	0	0	0	0	20,000	20,000

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 improvements 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 exemption amounts for each entity, 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

100% SERVICE CONNECTED OR UNEMPLOYABLE:

HOMESTEADABLE VALUE IS 100% EXEMPT (0 TAXES ON HOMESTEADABLE PORTION)

Legislative Changes

During the 2025 Texas Legislative Session, several bills were passed that affect property owners and the public. The Texas Property Tax Law Changes 2025, 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 2025

Number of Protests filed 22,100

Types of Property Protested:

Single family residence	12,192
Multi family residence	170
Vacant lot	1612
Qualified productivity and improvements	1955
Non-Qualified land	171
Commercial/Industrial	1023
Utilities	175
Mineral	0
Personal property	375
Mobile Homes	108
Residential Inventory	4319

Hearings	3590
Value change	2768
No value change	822
Did not show up for hearing	835
Settled with appraiser informally/Toplined	17258
Withdrawn	407
Dismissed	10
Open	0

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

APPENDIX

1. Annual report information
2. Kaufman County certified values
3. Budget Gain and Loss Report
4. Sales ratio report summary per ISD
5. Notice of Chief Appraiser eligibility form
6. ARB status report
7. 2025 Property Tax Law Changes

2025 ANNUAL REPORT INFORMATION

DATE STARTED/COMPLETED	ITEM
7/25/2024	RE-APPRAISAL PLAN FIELD WORK BEGINS
2/7/2025	RE-APPRAISAL FIELD WORK FINISHED
2/3/2025	MAINTENANCE FIELDWORK BEGINS
1/3/2025	REMOVED EXPIRED AGENTS
1/3/2025	AUTO-ADD OVER 65 PROPERTIES TO APPLY EXEMPTION
1/16/2025	APPRAISER DISCLOSURE FORMS SUBMITTED TO BOARD OF DIRECTORS
1/24/2025	EPTS FILE TO PTAD BEFORE FEB 1
NEWSPAPER NOTICES	
1/16/2025	COMBINED FORM
2/6/2025	RENDITIONS DUE
4/10/2025	NOTICES MAILED NOTICE
5/1/2025	HOW TO PROTEST
5/29/2025	5/16/2025 BUDGET HEARING / PROPOSED BUDGET SENT TO ENTITIES// ADOPTED 6/20/2025
7/31/2025	TNT NOTICE BEFORE AUGUST 8
FORMS MAILED	
1/21/2025	1/23/2025 PP RENDITION FORMS SENT TO PRINTER/MAILED
12/30/2024	CAPITOL APPRAISAL RENDITION FORMS
1/24/2025	MISC ANNUAL EXEMPTION AND ABATEMENT APPLICATIONS (CERTIFIED)
no mailing	WILDLIFE ANNUAL REPORT FORMS EVEN NUMBER YEARS
1/13/2025	SPECIAL INVENTORY DECLARATION FORMS
2/26/2025	REAL PROPERTY CATEGORY O RENDITION FORMS
1/3/2025	INCOME SURVEYS FOR MINIWAREHOUSES, APARTMENTS, RETAIL AND OFFICE
8/1/2024	1/22/2025 END OF YEAR PROCESS AFTER PREVIOUS YEAR DEEDS HS AND AG FOR NEW OWNERS
8/9/2024	2/7/2025 END OF YEAR PROCESS APPLICATIONS MAILED 7/31/24 and 12/31/24
8/7/2024	HSNA FOR HS AUDIT no application on file
INDIVIDUALLY	RE-APPLY FOR HS EXEMPTIONS SAME OWNER (CERTIFIED)
9/16/2024	12/16/2024 RE-APPLY FOR PRODUCTIVITY VALUE SAME OWNER (CERTIFIED)
n/a	3/20/2025 PREVIOUS YEAR FINANCIAL AUDIT ON-SITE VISIT AND PRESENTED TO BOD
3/3/2025	26.01 NOTICE - FORM IN WHICH ROLL PROVIDED TO ASSESSORS
NOTICES TO PRINTER	
4/2/2025	4/15/2025 E-FILE NOTICES / MAILED
XXX	XXX OTHER REAL TO PRINTER / MAILED combined with E-File for 2025
4/2/2025	4/15/2025 HOMESTEAD QUALIFICATION NOTICE / MAILED
5/1/2025	5/7/2025 CAPITOL APPRAISAL NOTICES TO PRINTER / MAILED
5/20/2025	5/21/2025 PERSONAL PROPERTY TO PRINTER / MAILED
4/14/2025	5/20/2025 NOTICES LOADED TO WEBSITE

MISC ITEMS		
4/22/2025		PRELIMINARY VALUES SENT TO CITIES, SCHOOLS, COUNTY ASSESSORS
2/6/2025	12/11/2024	AG VALUES UPDATED COST SCHEDULES UPDATED MH 8/6
12/20/2024		QUARTERLY SUPPLEMENTS TO BOD AND ARB Q424
3/31/2025		QUARTERLY SUPPLEMENTS TO BOD AND ARB Q125
6/27/2025		QUARTERLY SUPPLEMENTS TO BOD AND ARB Q225
9/29/2025		QUARTERLY SUPPLEMENTS TO BOD AND ARB Q325
1/16/2025	5/15/2025	PUBLIC FUNDS INVESTMENT REPORT SUBMITTED Q424/Q125
8/21/2025	10/16/2025	PUBLIC FUNDS INVESTMENT REPORT SUBMITTED Q225/Q325
5/28/2025		RENDITION PENALTY LETTERS SENT
even number years		REAPPRAISAL PLAN HEARING TO ENTITIES /PLAN TO STATE ADOPTED
1/28/2025	9/30/2024	OPERATIONS SURVEY SUBMITTED / FARM AND RANCH SURVEY SUBMITTED
n/a	n/a	MAPS PRELIMINARY DATA FILE LOADED/ON-SITE INSPECTIONS BEGIN
4/7/2025	4/8/2025	CYBER SECURITY TRAINING / CUSTOMER SERVICE TRAINING DIR ACKN 4/8/2025
3/31/2025		BOD TAXES PAID VERIFIED
ARB		
3/11/2025	3/13/2025	MODEL HEARING PROCEDURES HEARING AND ADOPTED /DEL TO BOD/STATE/TLO
4/29/2025	4/30/2025	ARB TRAINING NEW/CONTINUING
4/30/2025		SUBMIT RECORDS TO ARB
4/30/2025		SUMMARY REPORT
5/19/2025		HEARINGS BEGIN
4/30/2025	7/8/2025	IMPORT PRELIMINARY / CERTIFIED MINERAL/INDUSTRIAL FILE
7/11/2025		ARB APPROVES RECORDS
8/12/2025		HEARINGS END RESCHEDULE DAY N/A
CERTIFICATION		
7/17/2025		ROLL CERTIFIED TO ENTITIES
7/21/2025		EARS FILE TO PTAD
7/28/2025		EPTS FILE TO PTAD BEFORE AUG 1
7/18/2025		EXPORT FILES SENT TO COLLECTORS
7/18/2025		CREATE NEW YEAR LAYER
9/2/2025		COMPRESSION RATES ENTERED
10/3/2025		SHORT FORMS TO PTAD
9/29/2025		CA QUALIFICATION FORM MAILED
12/4/2025		TLO EOY SPREADSHEET SENT
12/31/2025		ANNUAL REPORT

2025 CERTIFIED TOTALS

Property Count: 104,174

KC - KAUFMAN COUNTY

Grand Totals

7/29/2025

6:20:32AM

Land	Value			
Homesite:	5,647,368,560			
Non Homesite:	3,333,499,701			
Ag Market:	3,679,007,831			
Timber Market:	0	Total Land	(+)	12,659,876,092
Improvement	Value			
Homesite:	15,434,629,181			
Non Homesite:	5,935,382,336	Total Improvements	(+)	21,370,011,517
Non Real	Count	Value		
Personal Property:	4,935	2,506,521,098		
Mineral Property:	319	1,975,848		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				2,508,496,946
				36,538,384,555
Ag	Non Exempt	Exempt		
Total Productivity Market:	3,675,539,674	3,468,157		
Ag Use:	40,887,817	43,911	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	3,634,651,857	3,424,246	Homestead Cap	(-)
			23.231 Cap	(-)
			Assessed Value	=
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	31,659,327,965
				3,250,701,411

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

M&O Net Taxable	=	28,408,626,554
I&S Net Taxable	=	28,412,075,356

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	239,472,198	212,951,253	553,231.68	578,337.77	1,049	
DPS	2,488,180	2,383,180	6,342.83	6,342.83	7	
OV65	2,836,216,921	2,569,289,407	6,551,067.95	6,744,060.88	10,405	
Total	3,078,177,299	2,784,623,840	7,110,642.46	7,328,741.48	11,461	Freeze Taxable
Tax Rate	0.3326130					(-)
						2,784,623,840

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
DP	530,114	485,114	368,925	116,189	3	
OV65	11,448,353	10,849,551	8,434,783	2,414,768	35	
Total	11,978,467	11,334,665	8,803,708	2,530,957	38	Transfer Adjustment
						(-)
						2,530,957
						Freeze Adjusted M&O Net Taxable
						= 25,621,471,757
						Freeze Adjusted I&S Net Taxable
						= 25,624,920,559

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

$$92,332,816.97 = (25,621,471,757 * (0.2795900 / 100)) + (25,624,920,559 * (0.0530230 / 100)) + 7,110,642.46$$

Certified Estimate of Market Value: 36,504,603,130

Certified Estimate of Taxable Value: 28,371,556,383

2025 CERTIFIED TOTALS

Property Count: 104,174

KC - KAUFMAN COUNTY
Grand Totals

7/29/2025 6:20:32AM

Tif Zone Code	Tax Increment Loss
TIF1	528,920,771
TIF1CR	68,135,586
TIF2CR	130,856,246
TIF2TRZ2	1,000,789,166
TIF2TRZ2A	38,456,375
TIF2TRZ2B	123,258,505
TIF3CR	187,911
TIF4CR	23,284,220
TIRZ10	56,127,862
TIRZ11	142,375,290
TIRZ13	35,104,880
TIRZ2TR	5,849,264
TIRZ3TR	2,587,655
TIRZ4TR	22,565,443
TRZ1SG	41,397,997
TRZ3	115,301,450
TRZ3A	24,045,229
TRZ3B	8,921,910
Tax Increment Finance Value:	2,368,165,760
Tax Increment Finance Levy:	7,876,827.18

2025 CERTIFIED TOTALS

As of Certification

Property Count: 104,174

KC - KAUFMAN COUNTY

Grand Totals

7/29/2025

6:20:34AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	2,300,542	0	2,300,542
ABMNO	2	3,448,802	0	3,448,802
CHODO	1	8,897,491	0	8,897,491
DP	1,127	14,791,328	0	14,791,328
DPS	7	105,000	0	105,000
DSTRS	3	0	65,337	65,337
DV1	142	0	749,618	749,618
DV1S	2	0	10,000	10,000
DV2	156	0	1,159,246	1,159,246
DV2S	1	0	7,500	7,500
DV3	211	0	2,089,553	2,089,553
DV3S	3	0	20,000	20,000
DV4	2,223	0	10,845,631	10,845,631
DV4S	124	0	714,047	714,047
DVHS	1,714	0	629,620,599	629,620,599
DVHSS	79	0	21,038,599	21,038,599
EX	8	0	29,302,212	29,302,212
EX-XG	9	0	1,068,843	1,068,843
EX-XG (Prorated)	1	0	32,188	32,188
EX-XI	1	0	1,500,371	1,500,371
EX-XJ	7	0	7,558,493	7,558,493
EX-XL	53	0	26,145,052	26,145,052
EX-XL (Prorated)	1	0	49,315	49,315
EX-XR	42	0	11,930,922	11,930,922
EX-XU	4	0	900,060	900,060
EX-XV	1,993	0	1,952,535,303	1,952,535,303
EX-XV (Prorated)	5	0	503,785	503,785
EX366	468	0	345,117	345,117
FR	38	219,815,026	0	219,815,026
FRSS	7	0	1,682,780	1,682,780
GIT	1	235,620	0	235,620
LIH	6	0	7,733,491	7,733,491
OV65	12,112	162,510,661	0	162,510,661
OV65S	69	885,850	0	885,850
PC	53	129,461,202	0	129,461,202
SO	51	641,827	0	641,827
Totals		543,093,349	2,707,608,062	3,250,701,411

2025 CERTIFIED TOTALS

As of Certification

Property Count: 104,174

KC - KAUFMAN COUNTY

Grand Totals

7/29/2025 6:20:34AM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	62,075	36,310.0173	\$986,301,340	\$19,384,004,139	\$17,821,189,333
B MULTIFAMILY RESIDENCE	300	394.5969	\$83,951,533	\$693,671,924	\$690,718,551
C1 VACANT LOTS AND LAND TRACTS	7,947	8,695.4065	\$0	\$677,571,492	\$656,982,602
D1 QUALIFIED OPEN-SPACE LAND	8,762	347,070.2325	\$0	\$3,675,539,674	\$40,217,714
D2 IMPROVEMENTS ON QUALIFIED OP	2,200		\$6,077,527	\$77,288,105	\$77,182,436
E RURAL LAND, NON QUALIFIED OPE	10,036	65,080.7474	\$78,026,113	\$3,001,432,327	\$2,630,665,562
F1 COMMERCIAL REAL PROPERTY	2,142	5,575.4768	\$69,852,849	\$1,823,730,720	\$1,781,576,162
F2 INDUSTRIAL AND MANUFACTURIN	127	1,824.7917	\$74,796,131	\$1,904,334,314	\$1,782,760,532
G1 OIL AND GAS	193		\$0	\$1,953,738	\$1,792,172
J1 WATER SYSTEMS	2	1.0694	\$0	\$79,586	\$79,586
J2 GAS DISTRIBUTION SYSTEM	8		\$0	\$44,556,343	\$44,556,343
J3 ELECTRIC COMPANY (INCLUDING C	41	0.0826	\$0	\$177,532,481	\$177,222,261
J4 TELEPHONE COMPANY (INCLUDI	33		\$0	\$10,967,212	\$10,967,212
J5 RAILROAD	7	0.0700	\$0	\$30,943,263	\$30,942,423
J6 PIPELAND COMPANY	214	0.0650	\$0	\$173,983,862	\$173,983,082
L1 COMMERCIAL PERSONAL PROPE	3,651		\$0	\$572,259,390	\$560,006,302
L2 INDUSTRIAL AND MANUFACTURIN	524		\$0	\$1,449,819,878	\$1,225,673,149
M1 TANGIBLE OTHER PERSONAL, MOB	2,959		\$7,244,867	\$193,679,762	\$152,943,579
O RESIDENTIAL INVENTORY	5,246	924.6432	\$180,295,597	\$529,675,721	\$514,250,867
S SPECIAL INVENTORY TAX	77		\$0	\$34,916,686	\$34,916,686
X TOTALLY EXEMPT PROPERTY	2,599	27,028.0195	\$24,506,468	\$2,080,443,938	\$0
Totals	492,905.2188		\$1,511,052,425	\$36,538,384,555	\$28,408,626,554

2025 CERTIFIED TOTALS

As of Certification

Property Count: 104,174

KC - KAUFMAN COUNTY

Effective Rate Assumption

7/29/2025

6:20:34AM

New Value

TOTAL NEW VALUE MARKET:	\$1,511,052,425
TOTAL NEW VALUE TAXABLE:	\$1,445,533,929

New Exemptions

Exemption	Description	Count		
EX-XL	11.231 Organizations Providing Economic Dev	3	2024 Market Value	\$656,635
EX-XR	11.30 Nonprofit water or wastewater corporati	2	2024 Market Value	\$795,929
EX-XV	Other Exemptions (including public property, r	40	2024 Market Value	\$14,698,865
EX366	HOUSE BILL 366	119	2024 Market Value	\$179,464
ABSOLUTE EXEMPTIONS VALUE LOSS				\$16,330,893

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	37	\$487,142
DPS	DISABLED Surviving Spouse	1	\$15,000
DV1	Disabled Veterans 10% - 29%	19	\$105,250
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	27	\$211,500
DV3	Disabled Veterans 50% - 69%	45	\$442,553
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	292	\$1,915,191
DV4S	Disabled Veterans Surviving Spouse 70% - 100	12	\$66,000
DVHS	Disabled Veteran Homestead	184	\$62,113,142
DVHSS	Disabled Veteran Homestead Surviving Spouse	10	\$3,231,617
FRSS	First Responder Surviving Spouse	1	\$202,333
OV65	OVER 65	937	\$12,568,384
OV65S	OVER 65 Surviving Spouse	1	\$15,000
PARTIAL EXEMPTIONS VALUE LOSS			\$81,388,112
NEW EXEMPTIONS VALUE LOSS			\$97,719,005

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
			TOTAL EXEMPTIONS VALUE LOSS

Count: 80

2024 Market Value	\$14,106,460
2025 Ag/Timber Use	\$89,975
NEW AG / TIMBER VALUE LOSS	\$14,016,485

New Ag / Timber Exemptions

\$14,106,460
\$89,975

\$14,016,485

New Annexations**New Deannexations**

2025 CERTIFIED TOTALS

KC - KAUFMAN COUNTY
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
44,065	\$336,951	\$23,371	\$313,580

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
39,658	\$334,584	\$19,226	\$315,358

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,779	\$587,032,063.00	\$507,301,004

KAUFMAN CENTRAL APPRAISAL DISTRICT
Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Entity Share				
4110 · Income From Taxing Entities	4,388,247.97	4,388,248.00	-0.03	100.0%
Total 4100 · Entity Share	4,388,247.97	4,388,248.00	-0.03	100.0%
4200 · Interest Income				
4210 · Interest Income - Am National B	224.63			
4225 · Interest Income-INVESTMNT ACCTS	191,207.92			
Total 4200 · Interest Income	191,432.55			
4300 · Other Income				
4310 · Penalty fee from BPP-from Tax O	18,838.90			
4330 · Miscellaneous Income	1,566.50			
4340 · Penalties and Interest-Entities	2,531.44			
Total 4300 · Other Income	22,936.84			
Total Income	4,602,617.36	4,388,248.00	214,369.36	104.9%
Gross Profit	4,602,617.36	4,388,248.00	214,369.36	104.9%
Expense				
5000 · Salaries and Wages				
5010 · Salaries	1,900,184.30	2,108,239.00	-208,054.70	90.1%
5025 · Contract Labor	29,792.12	40,000.00	-10,207.88	74.5%
Total 5000 · Salaries and Wages	1,929,976.42	2,148,239.00	-218,262.58	89.8%
5100 · Salary Related Expenses				
5110 · FICA Taxes	154,579.65	162,301.00	-7,721.35	95.2%
5120 · TEC Payroll Taxes	2,012.96	15,000.00	-12,987.04	13.4%
5130 · Health/Life Insurance	302,271.49	340,200.00	-37,928.51	88.9%
5160 · Retirement Expense-Employer	419,001.09	218,203.00	200,798.09	192.0%
Total 5100 · Salary Related Expenses	877,865.19	735,704.00	142,161.19	119.3%
5200 · Travel Exp Vehicle Allowance				
5210 · Automobile Expense	165,552.18	210,350.00	-44,797.82	78.7%
Total 5200 · Travel Exp Vehicle Allowance	165,552.18	210,350.00	-44,797.82	78.7%
5300 · Office Expense				
5310 · Electricity	17,817.27	18,000.00	-182.73	99.0%
5320 · Telephone & Mobile Devices	13,984.80	20,000.00	-6,015.20	69.9%
5330 · Water/Trash Service	4,668.07	5,000.00	-331.93	93.4%
5340 · Building/Ground Maintenance	42,946.48	175,000.00	-132,053.52	24.5%
Total 5300 · Office Expense	79,416.62	218,000.00	-138,583.38	36.4%
5360 · Insurance				
5362 · Ins-Prop./Fire/Liability/WC	20,637.51	17,000.00	3,637.51	121.4%
Total 5360 · Insurance	20,637.51	17,000.00	3,637.51	121.4%
5400 · Office Supplies				
5410 · General Office Supplies	18,633.50	35,000.00	-16,366.50	53.2%
5430 · Mapping Supplies	2,723.42	6,000.00	-3,276.58	45.4%
Total 5400 · Office Supplies	21,356.92	41,000.00	-19,643.08	52.1%
5500 · Office Eqt/Maint on Eqt				
5510 · Office Equipment	7,470.53	19,000.00	-11,529.47	39.3%
5520 · Mapping Dept. Eqt	1,940.19	6,000.00	-4,059.81	32.3%
5535 · Lease/Maintenace-copiers etc.	4,184.69	5,000.00	-815.31	83.7%
Total 5500 · Office Eqt/Maint on Eqt	13,595.41	30,000.00	-16,404.59	45.3%
5600 · Subs Dues Advertising				
5610 · Administration & TREPP	57,131.00	52,000.00	5,131.00	109.9%
5625 · Advertising/Ads	8,793.09	5,000.00	3,793.09	175.9%
Total 5600 · Subs Dues Advertising	65,924.09	57,000.00	8,924.09	115.7%
5700 · Postage/Mailing				
5710 · Maintenance & Meter Rental	5,730.30	5,000.00	730.30	114.6%
5730 · Postage/Notices process	82,067.93	135,000.00	-52,932.07	60.8%
Total 5700 · Postage/Mailing	87,798.23	140,000.00	-52,201.77	62.7%
5800 · Board of Director's Expense				

KAUFMAN CENTRAL APPRAISAL DISTRICT
Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
5810 · BOD Travel & Conference	212.24	10,000.00	-9,787.76	2.1%
Total 5800 · Board of Director's Expense	212.24	10,000.00	-9,787.76	2.1%
5900 · ARB-Board of Review				
5910 · ARB Trainings,Hearings,Legal	80,570.75	97,000.00	-16,429.25	83.1%
5920 · ARB Travel & Seminars	0.00	3,000.00	-3,000.00	0.0%
Total 5900 · ARB-Board of Review	80,570.75	100,000.00	-19,429.25	80.6%
6000 · Education/Seminar/Appeals Mtgs				
6010 · Chief Appraiser/Appraisal Staff	38,196.87	78,500.00	-40,303.13	48.7%
6025 · Mapping Dept Education	0.00	5,500.00	-5,500.00	0.0%
Total 6000 · Education/Seminar/Appeals Mtgs	38,196.87	84,000.00	-45,803.13	45.5%
6100 · CAMA/IT/GIS/Data Processing				
6101 · GIS/ESRI	6,667.04	21,000.00	-14,332.96	31.7%
6103 · HARRIS GOVERN/PACS CAMA SYSTEM	127,077.00	128,765.00	-1,688.00	98.7%
6105 · BIS CONSULTANTS/JUST APPRAISED	52,237.85	100,924.00	-48,686.15	51.8%
6106 · TRUE PRODIGY TECH SOLUTIONS LLC	25,000.00			
6125 · LEXIS NEXIS HS AUDITING	23,782.50	13,200.00	10,582.50	180.2%
Total 6100 · CAMA/IT/GIS/Data Processing	234,764.39	263,889.00	-29,124.61	89.0%
6200 · Contracts & Professional Fees				
6210 · Capitol Appraisal Group	45,390.00	47,126.00	-1,736.00	96.3%
6220 · Annual Financial Audit	8,940.00	8,940.00	0.00	100.0%
6230 · Legal Fees & Atty Services	22,093.33	40,000.00	-17,906.67	55.2%
6240 · Pictometry	94,056.74	87,000.00	7,056.74	108.1%
Total 6200 · Contracts & Professional Fees	170,480.07	183,066.00	-12,585.93	93.1%
6400 · RESERVES FUNDS				
6402 · Litigation Reserve	30,000.00	30,000.00	0.00	100.0%
6404 · Contingency Reserve	51,800.00	20,000.00	31,800.00	259.0%
6410 · Building Reserve	100,085.97	100,000.00	85.97	100.1%
Total 6400 · RESERVES FUNDS	181,885.97	150,000.00	31,885.97	121.3%
Total Expense	3,968,232.86	4,388,248.00	-420,015.14	90.4%
Net Ordinary Income	634,384.50	0.00	634,384.50	100.0%
Other Income/Expense				
Other Expense				
1902 · Other Expense	1,134.47			
Total Other Expense	1,134.47			
Net Other Income	-1,134.47			
Net Income	<u>633,250.03</u>	<u>0.00</u>	<u>633,250.03</u>	<u>100.0%</u>

Sales Ratio Report

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Sale										Avg Price/		Avg Price/		Land/		Land/				
Buyer/Seller		Sale Date	Land		Imp	E-Blt	Imp	Land	Imp	Avg Price/		Avg Price/		Land/		Land/				
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Blt	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio				
										Land Sale Ratio Mean:		0.3095	Avg Absolute Deviation:		0.0696	Pop Variance:		0.0256	Wt Mean	0.9888
Grand Total:								Land Sale Ratio Median:		0.2495	Median		1.0000	Standard Deviation:		0.1599	Avg Mean	0.9988		
Grand Total Count:		4,626						Land Market Ratio Mean:		0.3022	Coefficient of Dispersion:		6.9640	PRD:		1.0101	Max Ratio	5.5873		
								Land Market Ratio Median:		0.2492						Min Ratio		0.2323		

Sales Ratio Report

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Buyer/Seller Sale #	Sale Date Deed	Land		Imp Class	E-Blt Y-Blt	Imp Value	Land Value	Living Area	Sale		Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio
		Imp	Land						Imp	Avg Price/ Sqft					

Begin Group>>

School Code - SW

Group By:	School Code - SW	Land Sale Ratio Mean:	0.5289	Avg Absolute Deviation:	0.1533	Pop Variance:	0.0680	Wt Mean	1.0495
Group Sample Count:	65	Land Sale Ratio Median:	0.4737	Median	1.0120	Standard Deviation:	0.2608	Avg Mean	1.0776
		Land Market Ratio Mean:	0.4758	Coefficient of Dispersion:	15.1490	PRD:	1.0268	Max Ratio	2.0287
		Land Market Ratio Median:	0.4208					Min Ratio	0.5034

Sales Ratio Report

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

Begin Group>>

School Code - ST

Group By:	School Code - ST	Land Sale Ratio Mean:	0.4545	Avg Absolute Deviation:	0.1150	Pop Variance:	0.0486	Wt Mean	1.0142
Group Sample Count:	419	Land Sale Ratio Median:	0.2727	Median	1.0000	Standard Deviation:	0.2203	Avg Mean	1.0333
		Land Market Ratio Mean:	0.4205	Coefficient of Dispersion:	11.4980	PRD:	1.0189	Max Ratio	2.7445
		Land Market Ratio Median:	0.2743					Min Ratio	0.3323

Sales Ratio Report

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

Begin Group>>

School Code - SS

Group By:	School Code - SS	Land Sale Ratio Mean:	0.6887	Avg Absolute Deviation:	0.2105	Pop Variance:	0.4394	Wt Mean	1.0898
Group Sample Count:	55	Land Sale Ratio Median:	0.4739	Median	1.0213	Standard Deviation:	0.6629	Avg Mean	1.1543
		Land Market Ratio Mean:	0.5532	Coefficient of Dispersion:	20.6061	PRD:	1.0591	Max Ratio	5.5873
		Land Market Ratio Median:	0.4427					Min Ratio	0.5615

Sales Ratio Report

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Buyer/Seller Sale #	Sale Date Deed	Land Type	Dimensions	Imp Class	E-Blt Y-Blt	Imp Value	Land Value	Living Area	Sale		Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio
									Imp	Land					

Begin Group>

School Code - SR

Group By:	School Code - SR	Land Sale Ratio Mean:	0.2514	Avg Absolute Deviation:	0.0552	Pop Variance:	0.0058	Wt Mean	0.9746
Group Sample Count:	86	Land Sale Ratio Median:	0.2391	Median	0.9853	Standard Deviation:	0.0760	Avg Mean	0.9861
		Land Market Ratio Mean:	0.2520	Coefficient of Dispersion:	5.5995	PRD:	1.0118	Max Ratio	1.3056
		Land Market Ratio Median:	0.2448					Min Ratio	0.7946

Sales Ratio Report

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

Begin Group>>

School Code - SO

Group By:	School Code - SQ	Land Sale Ratio Mean:	0.7777	Avg Absolute Deviation:	0.0420	Pop Variance:	0.0059	Wt Mean	1.0703
Group Sample Count:	5	Land Sale Ratio Median:	0.8259	Median	1.0000	Standard Deviation:	0.0768	Avg Mean	1.0397
		Land Market Ratio Mean:	0.7494	Coefficient of Dispersion:	4.1990	PRD:	0.9714	Max Ratio	1.1750
		Land Market Ratio Median:	0.7029					Min Ratio	0.9943

Sales Ratio Report

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

Begin Group>>

School Code - SP

Group By:	School Code - SP	Land Sale Ratio Mean:	0.6595	Avg Absolute Deviation:	0.1515	Pop Variance:	0.0906	Wt Mean	1.1007
Group Sample Count:	127	Land Sale Ratio Median:	0.5682	Median	1.0027	Standard Deviation:	0.3010	Avg Mean	1.0684
		Land Market Ratio Mean:	0.5747	Coefficient of Dispersion:	15.1071	PRD:	0.9707	Max Ratio	3.1856
		Land Market Ratio Median:	0.4805					Min Ratio	0.4851

Sales Ratio Report

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

Begin Group>>

School Code - SM

Group By:	School Code - SM	Land Sale Ratio Mean:	0.3726	Avg Absolute Deviation:	0.0644	Pop Variance:	0.0223	Wt Mean	1.0056
Group Sample Count:	122	Land Sale Ratio Median:	0.2434	Median	1.0000	Standard Deviation:	0.1494	Avg Mean	1.0209
		Land Market Ratio Mean:	0.3535	Coefficient of Dispersion:	6.4400	PRD:	1.0152	Max Ratio	2.2053
		Land Market Ratio Median:	0.2387					Min Ratio	0.7972

Sales Ratio Report

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

Begin Group>>

School Code - SK

Group By:	School Code - SK	Land Sale Ratio Mean:	0.5063	Avg Absolute Deviation:	0.0962	Pop Variance:	0.0408	Wt Mean	1.0059
Group Sample Count:	216	Land Sale Ratio Median:	0.3296	Median	1.0000	Standard Deviation:	0.2019	Avg Mean	1.0300
		Land Market Ratio Mean:	0.4644	Coefficient of Dispersion:	9.6210	PRD:	1.0239	Max Ratio	2.9957
		Land Market Ratio Median:	0.3411					Min Ratio	0.5026

Sales Ratio Report

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Buyer/Seller Sale #	Sale Date Deed	Land		Imp Class	E-Blt Y-Blt	Imp Value	Land Value	Living Area	Sale		Market	Sale Price	Land/Market	Land/Sale Price	Ratio
		Imp	Land						Imp	Avg Price/ Sqft					

Begin Group>>

School Code - SF

Group By:	School Code - SF	Land Sale Ratio Mean:	0.2531	Avg Absolute Deviation:	0.0521	Pop Variance:	0.0102	Wt Mean	0.9829
Group Sample Count:	2,285	Land Sale Ratio Median:	0.2459	Median	1.0000	Standard Deviation:	0.1008	Avg Mean	0.9883
		Land Market Ratio Mean:	0.2557	Coefficient of Dispersion:	5.2050	PRD:	1.0055	Max Ratio	1.9164
		Land Market Ratio Median:	0.2469					Min Ratio	0.2498

Sales Ratio Report

7/29/2025 6:36:51AM

Page: 2 of 12

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

Begin Group>>

School Code - SC

Group By:	School Code - SC	Land Sale Ratio Mean:	0.2622	Avg Absolute Deviation:	0.0646	Pop Variance:	0.0157	Wt Mean	0.9661
Group Sample Count:	1,246	Land Sale Ratio Median:	0.2459	Median	1.0000	Standard Deviation:	0.1254	Avg Mean	0.9815
		Land Market Ratio Mean:	0.2681	Coefficient of Dispersion:	6.4560	PRD:	1.0159	Max Ratio	1.6174
		Land Market Ratio Median:	0.2469					Min Ratio	0.2323

Sales Ratio Report Parameters

Search by Sale Date

From: 01/01/2024

To: 03/31/2025

Search by Sale Type Code

Q - Q (QUALIFIED SALES)

Search by Neighborhood Code

<ALL>

Search by School Code

22 - SK (KAUFMAN ISD)

20 - SC (CRANDALL ISD)

21 - SF (FORNEY 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)

Neighborhood Code

Sales Ratio

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2025

Totals Only

Report Type: Improved Property

Includes Confidential Sales.

Sales Ratio Report

7/29/2025 6:36:51AM

Page: 1 of 12

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

Sales Ratio Report Parameters

Search by Sale Date

From: 01/01/2024

To: 03/31/2025

Search by Sale Type Code

Q - Q (QUALIFIED SALES)

Search by Neighborhood Code

<ALL>

Search by School Code

- 22 - SK (KAUFMAN ISD)
- 20 - SC (CRANDALL ISD)
- 21 - SF (FORNEY 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)

Neighborhood Code

Sales Ratio

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2025

Totals Only

Report Type: Improved Property

Includes Confidential Sales.

Sales Ratio Report

8/7/2025 2:04:05PM

Page: 2 of 12

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

Begin Group>>

School Code - SC

Group By:	School Code - SC	Land Sale Ratio Mean:	0.2622	Avg Absolute Deviation:	0.0648	Pop Variance:	0.0158	Wt Mean	0.9659
Group Sample Count:	1,247	Land Sale Ratio Median:	0.2459	Median	1.0000	Standard Deviation:	0.1259	Avg Mean	0.9812
		Land Market Ratio Mean:	0.2682	Coefficient of Dispersion:	6.4830	PRD:	1.0158	Max Ratio	1.6174
		Land Market Ratio Median:	0.2470					Min Ratio	0.2323

Sales Ratio Report

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

Begin Group>>

School Code - SF

Group By:	School Code - SF	Land Sale Ratio Mean:	0.2531	Avg Absolute Deviation:	0.0522	Pop Variance:	0.0102	Wt Mean	0.9827
Group Sample Count:	2,290	Land Sale Ratio Median:	0.2459	Median	1.0000	Standard Deviation:	0.1011	Avg Mean	0.9881
		Land Market Ratio Mean:	0.2557	Coefficient of Dispersion:	5.2190	PRD:	1.0055	Max Ratio	1.9164
		Land Market Ratio Median:	0.2469					Min Ratio	0.2498

Sales Ratio Report

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

Begin Group>>

School Code - SK

Group By:	School Code - SK	Land Sale Ratio Mean:	0.5063	Avg Absolute Deviation:	0.0962	Pop Variance:	0.0408	Wt Mean	1.0059
Group Sample Count:	216	Land Sale Ratio Median:	0.3296	Median	1.0000	Standard Deviation:	0.2019	Avg Mean	1.0300
		Land Market Ratio Mean:	0.4644	Coefficient of Dispersion:	9.6210	PRD:	1.0239	Max Ratio	2.9957
		Land Market Ratio Median:	0.3411					Min Ratio	0.5026

Sales Ratio Report

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

Begin Group>>

School Code - SM

Group By:	School Code - SM	Land Sale Ratio Mean:	0.3726	Avg Absolute Deviation:	0.0644	Pop Variance:	0.0223	Wt Mean	1.0056
Group Sample Count:	122	Land Sale Ratio Median:	0.2434	Median	1.0000	Standard Deviation:	0.1494	Avg Mean	1.0209
		Land Market Ratio Mean:	0.3535	Coefficient of Dispersion:	6.4400	PRD:	1.0152	Max Ratio	2.2053
		Land Market Ratio Median:	0.2387					Min Ratio	0.7972

Sales Ratio Report

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Page: 6 of 12

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

Begin Group>>

School Code - SP

Group By:	School Code - SP	Land Sale Ratio Mean:	0.6595	Avg Absolute Deviation:	0.1515	Pop Variance:	0.0906	Wt Mean	1.1007
Group Sample Count:	127	Land Sale Ratio Median:	0.5682	Median	1.0027	Standard Deviation:	0.3010	Avg Mean	1.0684
		Land Market Ratio Mean:	0.5747	Coefficient of Dispersion:	15.1071	PRD:	0.9707	Max Ratio	3.1856
		Land Market Ratio Median:	0.4805					Min Ratio	0.4851

Sales Ratio Report

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Page: 7 of 12

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

Begin Group>>

School Code - SO

Group By:	School Code - SQ	Land Sale Ratio Mean:	0.7777	Avg Absolute Deviation:	0.0420	Pop Variance:	0.0059	Wt Mean	1.0703
Group Sample Count:	5	Land Sale Ratio Median:	0.8259	Median	1.0000	Standard Deviation:	0.0768	Avg Mean	1.0397
		Land Market Ratio Mean:	0.7494	Coefficient of Dispersion:	4.1990	PRD:	0.9714	Max Ratio	1.1750
		Land Market Ratio Median:	0.7029					Min Ratio	0.9943

Sales Ratio Report

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

Begin Group>>

School Code - SR

Group By:	School Code - SR	Land Sale Ratio Mean:	0.2508	Avg Absolute Deviation:	0.0546	Pop Variance:	0.0057	Wt Mean	0.9747
Group Sample Count:	87	Land Sale Ratio Median:	0.2381	Median	0.9831	Standard Deviation:	0.0755	Avg Mean	0.9860
		Land Market Ratio Mean:	0.2515	Coefficient of Dispersion:	5.5539	PRD:	1.0116	Max Ratio	1.3056
		Land Market Ratio Median:	0.2445					Min Ratio	0.7946

Sales Ratio Report

8/7/2025 2:04:05PM

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

Begin Group>>

School Code - SS

Group By:	School Code - SS	Land Sale Ratio Mean:	0.6887	Avg Absolute Deviation:	0.2105	Pop Variance:	0.4394	Wt Mean	1.0898
Group Sample Count:	55	Land Sale Ratio Median:	0.4739	Median	1.0213	Standard Deviation:	0.6629	Avg Mean	1.1543
		Land Market Ratio Mean:	0.5532	Coefficient of Dispersion:	20.6061	PRD:	1.0591	Max Ratio	5.5873
		Land Market Ratio Median:	0.4427					Min Ratio	0.5615

Sales Ratio Report

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

Begin Group>>

School Code - ST

Group By:	School Code - ST	Land Sale Ratio Mean:	0.4540	Avg Absolute Deviation:	0.1155	Pop Variance:	0.0487	Wt Mean	1.0139
Group Sample Count:	419	Land Sale Ratio Median:	0.2709	Median	1.0000	Standard Deviation:	0.2207	Avg Mean	1.0328
		Land Market Ratio Mean:	0.4201	Coefficient of Dispersion:	11.5490	PRD:	1.0187	Max Ratio	2.7445
		Land Market Ratio Median:	0.2736					Min Ratio	0.3323

Sales Ratio Report

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

Begin Group>>

School Code - SW

Group By:	School Code - SW	Land Sale Ratio Mean:	0.5289	Avg Absolute Deviation:	0.1533	Pop Variance:	0.0680	Wt Mean	1.0495
Group Sample Count:	65	Land Sale Ratio Median:	0.4737	Median	1.0120	Standard Deviation:	0.2608	Avg Mean	1.0776
		Land Market Ratio Mean:	0.4758	Coefficient of Dispersion:	15.1490	PRD:	1.0268	Max Ratio	2.0287
		Land Market Ratio Median:	0.4208					Min Ratio	0.5034

Sales Ratio Report

8/7/2025 2:04:05PM

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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 Officer's (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 (PTAD) at ptad.communications@cpa.texas.gov or P.O. Box 13528, Austin, Texas 78711-3528

SECTION 1: Chief Appraiser Information

SARAH CURTIS

Chief Appraiser's Name

KAUFMAN CENTRAL APPRAISAL DISTRICT

Appraisal District's Name

sarah.curtis@kaufman-cad.org

Chief Appraiser's Email Address (used for direct contact from PTAD only)*

3950 S Houston, Kaufman TX 75142 PO Box 819, Kaufman TX 75142 (mailing)

Street Address, City, State ZIP Code

2026

Tax Year

(972) 932-6081

Phone (area code and number)

kcad@kaufman-cad.org

Appraisal District Email Address (used for PTAD website directory and public information requests)*

Yes No

Are you serving as chief appraiser for this appraisal district in a temporary, provisional or interim capacity?

If yes, answer the next two questions; if no, skip to Section 3.

Did the appraisal district board of directors appoint you to serve as chief appraiser in this capacity?

Yes No

Does the board of directors have a plan in place to develop or hire a chief appraiser to fill this position permanently?

Yes 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?

Yes No

If no, were you appointed prior to July 1, 2006?

Yes 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

9-29-2025

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.

*May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

ARB STATUS UPDATE 8/13/2025
**PROPERTIES NOT SETTLED
OR WITHDRAWN**

4425

OPEN TOTAL	0	CLOSED TOTAL	22100	HEARINGS	3590	NO SHOWS	19%
------------	---	--------------	-------	----------	------	----------	-----

FILED	OPEN STATUS		CLOSED TOTAL	CLOSED STATUS					
	SCHEDULED	NOT SCHEDULED		CHANGE	NO CHANGE	NO SHOW	SETTLED	WITHDRAWN	DISMISSED
22100	0	0	22100	2768	822	835	16332	407	10
	open		100.0%	TOPCC	TOPC	OS	756	27	OW
	OPEN	TOTAL	MARKET % OPEN	487	439		S	15576	380
VALUE	\$ -	\$ 36,519,498,190	0.00%	heard	16.3% or dismissed				W
	\$ 1,789,455,411	\$ 34,730,042,779	TO CERTIFY	no shows	5.6% or withdrawn				
				settled	78.1%			online protest	13010

2024 CERTIFIED VALUE	\$ 34,280,314,060	new value for 2025	\$ 1,510,522,108	\$ 728,662,022	increase minus new
----------------------	-------------------	--------------------	------------------	----------------	--------------------

ARB SUBMISSION VALUES 4/30/25

PRELIMINARY 4/22/2025

CURRENT VALUE

DIFFERENCE

DIFFERENCE

\$ 37,456,747,155

\$ 37,060,105,554

INCREASE FROM 2024

103.70%

not including new

106.53%

INCREASE FROM 2024

102.13%

not including new

-2.502%

value loss from ARB submission

-1.459%

value loss from preliminary

DAYS OF HEARINGS
51

VALUES SUBMITTED TO ARB	4/30/2025	VALUE SCHEDULED	\$ -	
HEARINGS BEGIN	5/19/2025	not scheduled	\$ -	
ARB APPROVED RECORDS	7/11/2025	must schedule to certify	\$ (1,789,455,411)	
CERTIFIED ROLL	7/17/2025	17600 agent filings	80%	
HEARINGS ENDED	8/12/2025	total value is as of supplement 1		
CAPITOL CERTIFIED FILE LOADED 7/8/2025		total parcel count	2024	2025
			99,298	104,193



2025

Texas Property Tax Law Changes



JULY 2025

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Property Tax Bills: 89th Texas Legislature

This publication includes highlights of legislation relating to property tax passed during the 89th Regular Session. The highlights are general summaries and do not reflect the exact or complete text of the bill. This publication does not address all legislation impacting property tax. Please be advised that the Comptroller's office provides this information 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 1620**, which amended numerous codes, including code sections contained in this publication. The new laws make certain non-substantive additions to, revisions of, and corrections in certain codes and codify acts from the preceding legislative session as new provisions in the codes. The bill makes conforming amendments to certain codes to prevent substantive changes to other laws. The Legislature also enacted laws that impact specific special districts imposing a property tax; these bills, including HB 1620, are not included in this publication.

Governor Greg Abbott vetoed the following property tax-related bills:

- HB 2520, relating to open meetings laws.
- SB 974, relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district; creating a criminal offense.
- SB 2111, relating to legal representation of indigent persons in this state and to proceedings before a magistrate including the appointment of counsel for an indigent defendant.
- SB 2878, relating to the operation and administration of and practices and procedures related to proceedings in the judicial branch of state government, including court security, court documents and arrest warrants, document delivery, juvenile boards, constitutional amendment election challenges, mandatory expunction for certain persons, record retention, and youth diversions; increasing a criminal penalty; authorizing fees.

The following acronyms are used in this document:

HB: House Bill

HJR: House Joint Resolution

SB: Senate Bill

SJR: Senate Joint Resolution

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 or call us toll-free at 1-800-252-9121 (press 3). In Austin, call 512-305-9999

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Tax Code

CHAPTER 1. GENERAL PROVISIONS

SECTION 1.06

HB 1392 amends the title of this section to read, "Effect of Weekend, Holiday, or Office Closure." The bill amends this section to provide that a tax payment is considered timely if the collector's office is closed on the last day to make the payment and the payment is made the next regular business day.

Effective Jan. 1, 2026

SECTION 1.07

HB 1533 amends subsection (d) to require a notice regarding a property not on the appraisal roll in the preceding year due to omission be sent by certified mail.

Effective Sept. 1, 2025

SECTION 1.071

SB 402 amends subsection (b) to require a person requesting a refund be sent to a particular address to file the request on a form prescribed by the comptroller.

The bill adds subsection (c) to require the comptroller to prescribe the form by which a person may request a refund be sent to a particular address. The form must include a notice of the penalties for making or filing an application containing a false statement.

The bill adds subsection (d) that allows the person filing the refund request to revoke it by filing a written revocation with the collector or taxing unit.

Effective Sept. 1, 2025.

SECTION 1.072

SB 850 adds this section to provide that a person is not required to but may apply for a tax refund if the amount of the refund is at least \$20.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 1.111

HB 1533 amends this section to remove the requirement that a designation of agent form sent electronically contain the internet protocol address of the computer the person used to complete the form.

Effective Sept. 1, 2025.

CHAPTER 5. STATE ADMINISTRATION

SECTION 5.041

HB 1533 adds subsection (e-4) to require that if the comptroller contacts with a service provider to assist with the appraisal review board (ARB) training courses at least one trainer of the course be a taxpayer representative. A taxpayer representative must be an individual who resides in the state, is licensed to practice law in the state, has practiced law in the state for at least five years, and has knowledge of and experience in property tax law. The taxpayer representative cannot have represented an appraisal district, ARB or taxing unit in any capacity, served as an officer or employee of an appraisal district, or served as an ARB member.

The bill adds subsection (e-5) to allow the comptroller to contract with an individual who does not meet the eligibility requirements of a taxpayer representative if no other individual who applied to be a trainer met the

eligibility requirements and the individual resides in the state, has knowledge of and experience with the property tax system, and has a bachelor's degree. The trainer cannot be an officer or employee of an appraisal district or a taxing unit and cannot be a member of an ARB or the board of directors of an appraisal district.

Effective Sept. 1, 2025, and applies only to a training course provided on or after Jan. 1, 2026.

SECTION 5.044

HB 148 adds this section to require each member of an appraisal district board of directors in counties with a population of 75,000 or more to complete a training program before each anniversary of the date the member takes office. The training must provide each board member with information on:

- the role and functions of the chief appraiser, the board of directors, the appraisal review board, and the taxpayer liaison officer;
- the role and functions of the comptroller regarding property taxes;
- the importance of maintaining the independence of an appraisal office from political pressure;
- the importance of prompt, courteous, and fair treatment of the public;
- requirements for an appraisal district related to finance, budgeting, procurement, and contracting;
- requirements under the Open Meetings Act, Public Information Act, other related public officials laws, and the ethics standards imposed by the Uniform Standards of Professional Appraisal Practice; and
- the professions regulated under Occupations Code Chapter 1151 for property tax professionals.

The bill requires the training to include at least eight hours of instruction on laws relating to tax assessment and collection duties for board

members who have contracted to perform assessment and collection functions.

The training must be provided by an accredited higher education institution, including an institution that was a part of or associated with an accredited institution of higher education, such as V.G. Young Institute of County Government. Each board member must file a certificate of completion provided by the institution with the appraisal district, which must provide the certificates to the comptroller during the comptroller's Methods and Assistance Program review.

Failure to complete the required training timely constitutes incompetency for purposes of removing a county official from office.

Effective Sept. 1, 2025, and only applies to a person appointed or elected to the board of directors of an appraisal district whose term begins on or after Jan. 1, 2026.

SECTION 5.07

HB 3093 amends subsection (g) to require the tax rate calculation forms prescribed by the comptroller be capable of including an addendum with documentation to support the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity that intends to pay the tax due on the uncontested taxable value.

Effective May 24, 2025.

SB 1023 amends subsection (g) to require the tax rate calculation forms prescribed by the comptroller be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form, except for an entry that involves a mathematical calculation.

Effective Jan. 1, 2026.

CHAPTER 6. LOCAL ADMINISTRATION

SECTION 6.0302

HB 148 adds this section to require each candidate for an appointive or elective position on an appraisal district board of directors to sign and submit to the chief appraiser an acknowledgment of the director's duties. The acknowledgement must include a statement that the candidate has read and understood the board member's duties and statutory responsibilities. An individual cannot be appointed to a position on the board of directors of an appraisal district or file an application for a place on the ballot for an elective position on the board unless the individual has signed and submitted the required acknowledgement to the chief appraiser of the appraisal district.

Effective Sept. 1, 2025, and only applies to a person appointed or elected to the board of directors of an appraisal district whose term begins on or after Jan. 1, 2026.

SECTION 6.032

HB 3575 amends subsection (b) to require an application for a place on the ballot for a position on the appraisal district board of directors to be filed with the county clerk or elections administrator, as applicable, instead of with the county judge.

Effective June 20, 2025.

SECTION 6.051

SB 2073 amends subsections (a) and (b) to authorize the board of directors of an appraisal district to finance the purchase of real property or the construction of improvements necessary to establish and operate an appraisal office or a branch appraisal office.

The bill provides that the financing of the acquisition of real property, or the construction or renovation of a building or other improvement, does not require

approval by the taxing units. If an appraisal district proposes to acquire or convey real property or to construct or renovate a building or other improvements not approved or disapproved by resolution within 30 days of the governing body's presiding officer receiving notice of the proposal or within the following 10 days, the proposal is treated as if it were approved, rather than disapproved by the governing body.

Effective Sept. 1, 2025.

SECTION 6.17

HB 1533 adds this section to require an appraisal district in a county with a population of 120,000 or more maintain an internet website.

Effective Sept. 1, 2025.

CHAPTER 11. TAXABLE PROPERTY AND EXEMPTIONS

SECTION 11.02

HB 22 amends subsection (a) to provide that intangible personal property is not taxable. The bill repeals subsections (b), which referenced the treatment and taxation of certain intangible personal property in the Insurance Code and Finance Code, and (c), which provided for the taxation of certain intangible personal property owned by a resident of this state or located in this state for business purposes.

Effective Jan. 1, 2026.

SECTION 11.13

SB 4 amends subsection (b) to provide for an increase to the residence homestead exemption from \$100,000 to \$140,000.

Effective on the date of the official canvas showing adoption of SJR 2, contingent on voter approval of the joint resolution, and applies beginning with the 2025 tax year.

SB 23 amends subsection (c) to provide for an increase to the residence homestead exemption for individuals age 65 or older or disabled from \$10,000 to \$60,000.

Effective on the date of the official canvas showing adoption of SJR 85, contingent on voter approval of the joint resolution, and applies beginning with the 2025 tax year.

SECTION 11.136

HB 2508 adds this section to entitle the surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease 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 veteran, regardless of the date of the veteran's death or the veteran's disability rating at the time of the veteran's death.

The bill defines qualifying condition or disease to mean a condition or disease for which the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics (PACT) Act of 2022 or a regulation adopted under the act established a presumption of service connection.

A surviving spouse who receives this exemption is entitled to receive an exemption for a subsequently qualified residence homestead in an amount equal to the dollar amount of the exemption for the first property in the last year in which the surviving spouse received the exemption if the surviving spouse has not remarried since the veteran's death. A surviving spouse may receive a written certificate from the chief appraiser of the appraisal district of the first exempted property, providing the information necessary to determine the exemption amount for the subsequently qualified residence homestead.

Effective Jan. 1, 2026, contingent on voter approval of HJR 133, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SECTION 11.145

HB 9 amends the title of this section to read "Income-Producing Tangible Personal Property." The bill amends subsection (a) to define "related business entity" to mean a business entity that owns tangible personal property that is held or used for the production of income as part of the common business enterprise and is located at the same physical address that tangible personal property owned by at least one other business entity engaged in the common business enterprise is located and "unified business enterprise" to mean a common business enterprise composed of more than one related business entity.

The bill redesignates subsection (a) as subsection (b) to entitle a person to an exemption by a taxing unit of \$125,000 of the appraised value of the tangible personal property the person owns that is held or used for the production of income and has taxable situs at the same location in the taxing unit.

The bill redesignates subsection (b) as subsection (c) to provide that the exemption applies to tangible personal property in each separate location in a taxing unit and all property that has taxable situs in each separate location in the taxing unit is aggregated to determine taxable value.

Adds subsection (d) to entitle a person who leases tangible personal property to an exemption by a taxing unit of \$125,000 of the appraised value of the tangible personal property the person owns that is held and used for the production of income and is subject to a lease, regardless of where the property is located in the taxing unit.

Adds subsection (d-1) to entitle a person who leases tangible personal property to an exemption by a

taxing unit of \$125,000 of the appraised value of the tangible personal property the person owns that is held and used for the production of income in the taxing unit if the property has taxable situs within the taxing unit at any location that is not owned or leased by the owner, regardless of where the property is located within the taxing unit.

Adds subsection (e) to provide that the exemption under subsections (d) and (d-1) apply to each separate taxing unit in which a person holds or uses tangible personal property for the production of income.

Adds subsection (f) to provide that the value of all eligible property that has a taxable situs at the same location in the taxing unit and that is owned by each related business entity that composes the same unified business enterprise is aggregated to determine the taxable value for the entity.

Adds subsection (g) to authorize a chief appraiser to investigate a business entity to determine whether the entity is a related business entity and has aggregated tangible personal property as provided by subsection (f).

Effective Jan. 1, 2026, contingent on voter approval of HJR 1, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SECTION 11.162

HB 1399 adds this section to grant a property tax exemption of the appraised value of animal feed for farm and ranch animals and animals that are held for sale in the regular course of business that is held by the property owner for sale at retail.

Effective Jan. 1, 2026, contingent on voter approval of HJR 99, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SECTION 11.18

HB 2525 amends subsections (d)(13) and (19) to expand the property tax exemption for charitable organizations providing housing and related services to persons 62 years old or older to include an organization that provides charitable housing and services in an amount that is not less than four percent of the organization's net resident revenue.

The bill adds subsection (k-1) to stipulate that these organizations must have been in existence for at least 20 years or be under common control with an organization that has been in existence for at least 20 years and performs a charitable function for which the organization is eligible for a property tax exemption under this section.

The bill amends subsection (k) by adding subdivision (1-a) to define "charitable housing and services" as:

- housing services provided to a person 62 years old or older in financial need, including as an independent living, assisted living, or nursing facility; and
- any service designed to meet the unique needs of a person 62 years old or older, including ministerial services, government-sponsored indigent health care, social services, health services, educational services, and donations to qualified organizations that serve seniors.

The bill amends subdivision (2) to specify that the terms "charity care," "government-sponsored indigent health care," and "net resident revenue" are determined in the same manner for a retirement community or nursing home as "charity care," "government-sponsored indigent health care," and "net patient revenue" are defined for the purpose of a nonprofit hospital or hospital system that provides charity care and community benefits.

Effective Jan. 1, 2026.

SECTION 11.24

HB 4809 adds subsection (c) to authorize a property owner to protest the appraised value of a structure or archaeological site subject to a historic site tax exemption separately from the appraised value of the land or to protest the allocation of appraised value between the structure and the archeological site and the land.

Effective June 20, 2025.

SECTION 11.26

HB 851 adds subsections (e-1) to require the chief appraiser for each school district to determine and report to the comptroller the number of residence homesteads subject to the limitation on tax increases for individuals age 65 or older or disabled for the current tax year. The chief appraiser must report this number to the comptroller when they certify the appraisal district appraisal roll to the comptroller.

The bill adds subsection (e-2) to require the Comptroller to report the total number of residence homesteads subject to the limitation on tax increases to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature no later than November 1 of each year. The report must include the number of residence homesteads in each school district subject to the limitation or a reference to where the information for each school district may be accessed. The Comptroller is required to ensure that the report does not include personal identifying information of a property owner.

The bill adds subsection (e-3) to direct the chief appraiser to ensure that in reporting the number of residence homesteads subject to the limitation on tax increases the report does not include personal identifying information of a property owner.

Effective Jan. 1, 2026.

SB 2520 adds subsection (a-11) to provide that the amount of the tax limitation on an individual's residence homestead for the tax year immediately following the tax year an individual qualifies for the tax limitation is equal to the lesser of the amount of the limitation as computed under Subsection (a-10) or the amount of tax imposed by the school district on the residence homestead calculated without regard to the limitation on tax increases in that tax year.

Effective Jan. 1, 2026.

SECTION 11.35

SB 850 amends subsection (j) to remove the provision stating that no interest is due on an amount refunded when a taxpayer qualifies for a temporary exemption for qualified property damaged by a disaster.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 11.351

SB 467 adds this section to entitle a person to a property tax exemption of an improvement to the person's residence homestead that is completely destroyed by a fire, is a habitable dwelling before the fire, and remains uninhabitable for at least 30 days after the fire. The exemption applies only for the tax year in which the fire occurred.

The amount of the exemption is calculated by multiplying the improvement's appraised value for the tax year the fire occurs by a fraction, the denominator of which is 365 and the numerator of which is the number of days remaining in the tax year after the date on which the fire occurred.

A property owner is required to apply for the exemption no later than 180 days after the date of the fire. Upon receipt of the application, the chief appraiser must determine whether the improvement qualifies for the exemption and may rely on information from any

appropriate source, including a county fire marshal or an insurance adjuster, to assist in the determination.

If a person becomes entitled to the exemption after taxes have been calculated and the exemption reduces the amount of tax due on the property, the assessor for the taxing must recalculate the tax due on the property, correct the tax roll, and mail a corrected tax bill to the property owner. If the person has paid the tax, the tax collector must provide a refund of the overpayment.

Effective Jan. 1, 2026, contingent on voter approval of SJR 84.

SECTION 11.38

HB 247 adds this section to grant a property tax exemption of the appraised value of certain border security infrastructure located in a county that borders Mexico that arises from an improvement that was installed or constructed under a qualified border security infrastructure agreement or on land subject to a recorded easement granted by the property owner to the state or the federal government that dedicates the property for border security infrastructure.

The bill defines "border security infrastructure" to mean a wall, barrier, fence, road, trench, apparatus, or other improvement designed or adapted to surveil or impede the movement of persons or objects crossing the Texas-Mexico border and "qualified border security infrastructure agreement" to mean a written agreement between a property owner and the state or federal government to install or construct border security infrastructure on the owner's property, including additional improvements that were not border security infrastructure.

Effective Jan. 1, 2026, contingent on voter approval of HJR 34.

SECTION 11.42

HB 2508 amends subsection (c) to provide that the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease is effective January 1 of the tax year in which the person qualifies for the exemption and applies to the entire tax year.

Effective Jan. 1, 2026, contingent on voter approval of HJR 133, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SECTION 11.43

HB 247 amends subsection (c) to provide that the exemption for certain border security infrastructure, once allowed, does not need to be claimed in subsequent years.

Effective Jan. 1, 2026, contingent on voter approval of HJR 34.

HB 2508 amends subsection (c) to provide that the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease, once allowed, does not need to be claimed in subsequent years.

Effective Jan. 1, 2026, contingent on voter approval of HJR 133.

HB 2723 adds subsection (t) to require the chief appraiser to grant an exemption for a property that qualifies as a nonprofit cemetery used exclusively for human burial if a person does not apply for the exemption, the chief appraiser knows or should know based on a reasonable inspection of the property that the property is a property described by that section, and the owner of the property is not identifiable.

The bill adds subsection (u) to authorize the chief appraiser to request assistance from a state agency, municipality, county, county historical commission or other governmental or nonprofit entity to help

determine whether a property qualifies as a nonprofit cemetery used exclusively for human burial.

Effective Jan. 1, 2024.

HB 2730 adds subsection (c-1) to prohibit a chief appraiser from requiring a person allowed a residence homestead exemption to file a new application or confirm the person's current qualification for the exemption unless the chief appraiser:

- has reason to believe the person no longer qualifies for the exemption;
- has attempted to determine whether the person still qualifies for the exemption, which may include searching the driver's license database maintained by the Texas Department of Public Safety; and
- delivers written notice, accompanied by an appropriate application form to the person stating that the chief appraiser believes the person may no longer qualify for the exemption and
- the specific reason for the chief appraiser's belief.

The bill makes conforming changes to subsection (c).

Effective May 24, 2025.

SB 1352 adds subsection (d-1) to require the chief appraiser to extend the application deadline to May 15 for a property owner filing a freeport exemption if the chief appraiser extends the application deadline to May 15 for a property owner filing a rendition statement. The bill allows the chief appraiser to further extend the deadline for filing an exemption application by written order for a period not exceeding 60 days from May 15 for good cause.

Effective Sept. 1, 2025, and only applies to exemption applications filed on or after this date.

SECTION 11.431

SB 850 amends subsection (b) to remove the requirement that a collector pay a refund within

60 days of the chief appraiser approving a late residence homestead exemption application.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 11.438

SB 850 amends subsection (c) to require the collector to refund any tax, penalties, and interest paid by a qualified veteran organization if the chief appraiser approves a late exemption application. The bill removes the requirement that the organization apply for the refund and that the refund be paid as provided by Tax Code Section 31.11.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 11.439

SB 850 amends subsection (b) to remove the requirement that a collector pay a refund within 60 days of the chief appraiser approving a late disabled veteran exemption application.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 11.4391

SB 1352 amends subsection (b) to provide that if the chief appraiser approves a late application for the freeport exemption, rather than paying 10 percent of the difference between the amount of the tax imposed by a taxing unit on the inventory or property, a portion of which consisted of freeport goods, and the amount of tax that otherwise would be imposed, the property owner must pay to each taxing unit allowing the exemption an amount equal to the lesser of:

- 10 percent of the difference between the amount of the tax imposed by the taxing unit on the inventory or property, a portion of which

consists of freeport goods, and the amount of tax that otherwise would be imposed; or

- 10 percent of the tax imposed by the taxing unit on the inventory or property, a portion of which consists of freeport goods.

Effective Sept. 1, 2025, and only applies to exemption applications filed on or after this date.

SECTION 11.48

SB 2068 amends subsection (a) to provide that the name, age, home address, or home telephone number of a child provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection.

Effective Sept. 1, 2025.

CHAPTER 21. TAXABLE SITUS

SECTION 21.06

HB 22 repeals this section relating to the taxable situs of intangible personal property.

Effective Jan. 1, 2026.

SECTION 21.07

HB 22 repeals this section relating to the taxable situs of intangible personal property owned by a transportation business.

Effective Jan. 1, 2026.

SECTION 21.08

HB 22 repeals this section relating to the taxable situs of intangible personal property owned by an insurance company.

Effective Jan. 1, 2026.

SECTION 21.09

SB 1352 adds subsection (b-1) to require the chief appraiser to extend the application deadline to May 15 for a property owner applying for interstate allocation, the allocation of taxable value of vessels and other watercraft used outside this state, the allocation of commercial aircraft, or the allocation of business aircraft if the chief appraiser extends the deadline to file a rendition statement to May 15. The bill allows the chief appraiser to further extend the deadline for filing an allocation application by written order for a period not exceeding 30 days from May 15 for good cause.

Effective Sept. 1, 2025, and only applies to allocation applications filed on or after this date.

SECTION 21.10

SB 1352 amends subsection (b) to provide that if the chief appraiser approves a late application for allocation, instead of paying 10 percent of the difference between the amount of tax imposed by the taxing unit on the property with or without the allocation, the property owner must pay to each taxing unit an amount equal to the lesser of:

- 10 percent of the difference between the amount of the tax imposed by the taxing unit on the property with or without the allocation; or
- 10 percent of the amount of tax imposed by the taxing unit on the property with the allocation.

Effective Sept. 1, 2025, and only applies to allocation applications filed on or after this date.

CHAPTER 22. RENDITIONS AND OTHER REPORTS

SECTION 22.01

HB 9 amends subsection (c-1) by adding the definition of "related business entity" and "unified business enterprise" as defined by Tax Code Section 11.145.

The bill adds subsection (j-1) to require a person to render tangible personal property the person owns that is held of used for the production of income only if:

- the aggregate market value of the property that has taxable situs in the same location in at least one taxing unit that participates in the appraisal district is greater than \$125,000; or
- the aggregate market value of the property in at least one taxing unit that participates in the appraisal district is greater than \$125,000.

The bill adds subsection (j-2) to provide that a person required to render property for taxation must render all tangible personal property the person owns that is held of used for the production of income and has taxable situs in the appraisal district except property that is exempt from taxation under a provision of law other than Section 11.145.

The bill adds subsection (j-3) to require a person who elects not to render property for taxation to file a rendition statement or property report that includes a certification that the person reasonably believes the property's value is not more than the exemption amount under Section 11.145. The election takes effect beginning with the tax year following the year the person files the rendition statement or property report and continues until the ownership changes. A person must render property for taxation if required by the chief appraiser.

The bill adds (n) to require the rendition statement of a related business entity to contain the required property owner and property description information

for each entity that composes the unified business enterprise of which the related business entity is a part.

Effective Jan. 1, 2026, contingent on voter approval of HJR 1.

SECTION 22.24

HB 9 amends subsection (c) to require the Comptroller to include a box on each prescribed rendition form for a property owner to check to identify as a related business entity and a box to elect not to render property because the owner believes the property's value is \$125,000 or less.

Effective Jan. 1, 2026, contingent on voter approval of HJR 1.

SECTION 22.28

SB 1951 amends subsection (a) to require the chief appraiser to send a notice of penalty for failure to timely file a rendition statement by June 1. The notice must be delivered by first-class mail or by certified mail if the property was not listed on the appraisal roll in the preceding year and be delivered with the notice of appraised value.

The bill amends subsection (b) to require the assessor to include the penalty amount in the tax bill as a separate line item from the amount of tax due.

The bill repeals subsection (d), which required the collector to remit five percent of the penalty amount collected to the appraisal district to defray administrative costs.

Effective Jan. 1, 2026.

CHAPTER 23. APPRAISAL METHODS AND PROCEDURES

SECTION 23.013

HB 247 adds subsection (f) to prohibit a chief appraiser from considering the price paid by the state or the federal government to purchase a real property parcel or easement if the purchase was for the purpose of installing or constructing border security infrastructure on the property.

Effective Jan. 1, 2026, contingent on voter approval of HJR 34.

Amends subsection (f) to require the heavy equipment dealer to file the inventory tax statement with the collector quarterly rather than monthly.

Adds subsection (f-1) to require the dealer must retain complete and accurate records documenting the disposition of each item of heavy equipment sold, leased, or rented for at least four years from the date of the item's disposition. The bill removes the requirement that the dealer file a copy of the statement with the chief appraiser and authorizes the chief appraiser or collector to examine the dealer's records.

Amends subsection (g) to provide conforming changes for the quarterly filing requirements for dealers not in business on January 1 of the current tax year.

Amends subsection (k) to specify that the person who acquires the business or assets of an owner can use the same unit property tax factor that the owner who owes the current year tax would use when paying the current year tax.

Effective Jan. 1, 2026.

SECTION 23.1242

HB 3424 amends subsection (b) to require a heavy equipment dealer to submit a unit property tax payment for each item of heavy equipment sold, leased, or rented from the dealer's heavy equipment inventory quarterly rather than monthly.

Adds subsection (b-1) to require the county tax assessor-collector to provide written notice to each owner for whom the collector maintains an escrow account of the unit property tax factor for the following tax year for each location where the dealer holds heavy equipment inventory by December 15th of each year.

Amends subsection (e) to require a heavy equipment dealer to complete an inventory tax statement quarterly rather than monthly. The bill requires the dealer to include the aggregate amount received as payment for sold, leased, or rented heavy equipment on the form rather than reporting the amount for each item. The bill also allows the dealer to aggregate the unit property tax assigned to heavy equipment items and removes the dealer's requirement to include the reason no unit property tax is assigned.

SECTION 23.15

HB 22 repeals this section relating to the appraisal of intangible personal property owned by an insurance company.

Effective Jan. 1, 2026.

SECTION 23.16

HB 22 repeals this section relating to the appraisal of intangible personal property owned by a savings and loan association.

Effective Jan. 1, 2026.

SECTION 23.54

HB 1244 amends subsection (e-1) to provide that the ownership of property appraised as agricultural land

in the preceding tax year is not considered to have changed if the new owner used the land in materially the same way as the former owner during the preceding tax year and the use of the land was overseen and conducted by the same individuals who oversaw or conducted that use during the preceding tax year.

Effective Jan. 1, 2026.

SECTION 23.541

HB 1244 adds subsection (a-2) to this section to require the chief appraiser of an appraisal district to accept and approve or deny an application for appraisal as agricultural land after the deadline for applying has passed if:

- the land was appraised as agricultural land in the preceding tax year;
- the new owner used the land in materially the same way as the former owner used the land during the preceding tax year;
- the new use is overseen or conducted by the same individuals who oversaw or conducted that use during the preceding year; and
- the application was filed not later than the first anniversary of the date ownership of the land was transferred from the former owner to the new owner.

Amends subsection (b) to provide that the penalty for a late application does not apply to an application filed under subsection (a-2).

Effective Jan. 1, 2026.

SECTION 23.751

HB 3370 adds subsection (a-1) to require the chief appraiser to accept and approve or deny an application for special appraisal as qualified timber land after the application deadline has passed if:

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- the land was appraised as qualified timber land in the preceding tax year;
- the ownership of the land changed because of the death of a landowner during the preceding tax year; and
- the application is filed no later than the delinquency date for the taxes on the land for the year for which the application is filed by either the decedent's surviving spouse or child, the executor or administrator of the decedent's estate, or a fiduciary acting on behalf of the decedent's surviving spouse or child.

Amends subsection (b) to provide that the penalty for a late filed application does not apply to an application filed under subsection (a-1).

Effective Jan. 1, 2026.

CHAPTER 25. LOCAL APPRAISAL

SECTION 25.01

HB 1533 adds subsection (d) to require an appraisal district in a county with a population of 120,000 or more to post on its website the district's completed non-confidential appraisal records and update the posted records at least once each week to include any change in the appraised value of property.

Effective Sept. 1, 2025.

SECTION 25.025

SB 370 and SB 1569 amend subsection (a) to add the following individuals to whom provisions relating to confidentiality of certain home address information apply:

- a family member of the current or former employee of the attorney general's office, rather than an attorney general employee assigned to a division whose

duties involve law enforcement or child support services under Family Code Chapter 231 (**SB 370**);

- a current or former employee of a public defender's office (**SB 370**);
- a member of the governing board of an institution of higher education or a private or independent institution of higher education (**SB 1569**);
- the chancellor or other chief executive officer of a university system (**SB 1569**); and
- the president or other chief executive officer of a public, private, or independent institution of higher education (**SB 1569**).

A duplicative reference to a current or former attorney for the Department of Family and Protective Services is removed and re-designated under subdivision 29 (**SB 370 and SB 1569**). Amends subsection (a-1) to define a "family member" as a minor child, adult child, spouse, or surviving spouse rather than the definition under Finance Code Section 31.006 (**SB 370**).

Effective Sept. 1, 2025.

SECTION 25.027

SB 973 amends subsection (b) to provide that the following information contained in appraisal records is excluded from the restriction on posting information on the internet:

- an aerial photograph that depicts more than one separately owned building, rather than five or more separately owned buildings;
- a street-level photograph of only the exterior of a building; or
- a field record or overhead sketch of the property that depicts only the outline of one or more buildings, the general landscape features, and the dimensions of or distances between the buildings and features.

Effective Sept. 1, 2025.

SECTION 25.18

SB 973 amends subsection (a) to provide that a reappraisal plan cannot include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements that property be appraised at market value on January 1.

Effective Sept. 1, 2025.

CHAPTER 26. ASSESSMENT

SECTION 26.01

SB 4 and SB 23 simultaneously add subsections (a-2) and (a-3) to require the chief appraiser to provide a provisional appraisal roll to the assessor for the school district to account for the increases in the residence homestead exemption and the exemption for individuals age 65 or older or disabled. If the chief appraiser delivers a supplemental appraisal roll or correction to the appraisal roll before the constitutional amendments are approved by the voters, the chief appraiser must include provisional appraisal roll entries to account for the increases in the exemption amounts. If the constitutional amendments are approved by the voters, the provisional appraisal roll becomes the school district's appraisal roll for that tax year. The chief appraiser must correct the appraisal roll to finally account for changes in law as soon as practicable after voters approve the constitutional amendments. These subsections expire Dec. 31, 2026.

Effective June 16, 2025.

SECTION 26.012

HB 3093 amends subsection (6) to add subdivision (C) to the definition of "current total value" to provide that the current total value for an affected taxing unit excludes the portion of the aggregate taxable value of all the property located in the taxing unit

that is included as part of anticipated substantial litigation that consists of contested taxable value.

The bill adds subsections (1-a), (1-b), (1-c), (2-a), (2-b), and (20) to this section to define terms related to the provisions in this bill:

"Affected taxing unit" means a taxing unit that is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.

"Anticipated substantial litigation" means one or more appeals by a single property owner or by one or more associated business entities of a single property owner of an appraisal review board (ARB) decision on a property appraisal protest for property located in an affected taxing unit under the bill, if any of the properties:

- had a taxable value that was one of the 20 highest in its appraisal district in the preceding tax year; and
- had a current taxable year value that exceeded 125 percent of the amount of the uncontested taxable value of the property.

"Associated business entity" means a subsidiary or other associated business entity of a property owner.

"Contested taxable value" means for a tax year the difference between the current year taxable value of a property and the:

- taxable value of the property asserted by the owner in an appraisal review board (ARB) appeal; or
- if the owner has not filed an appeal, a good-faith determination of the taxable value the owner will assert in the appeal.

"Current year taxable value" means the taxable value of a property stated in or determined from:

- an order issued by the ARB hearing a protest pertaining to the property for the tax year; or

- if the ARB has not issued an order determining the protest, the notice of appraised value for the most recent tax year.

"Uncontested taxable value" means the portion of the taxable value of a property that is not contested taxable value.

Effective May 24, 2025.

SB 1453 amends subdivision (3) to define "current debt service" as the minimum dollar amount required to be expended for debt service for the current year rather than debt service for the current year.

Effective Jan. 1, 2026.

SECTION 26.03

SB 1023 adds subsection (e) to require the adjustments to the value of taxable property and the adjustments to the amount of taxes imposed or collected to be calculated separately for each reinvestment zone in which the applicable taxing unit participates. Requires the Comptroller to ensure the tax rate calculation forms provide for the separate calculations.

Effective Jan. 1, 2026.

SECTION 26.04

HB 3093 amends subsection (d-3) to require a taxing unit to include an addendum to the tax rate calculation forms with documentation supporting the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity that intends to pay the tax due on the uncontested taxable value.

Effective May 24, 2025.

SB 4 and SB 23 simultaneously add subsection (a-1) to require the assessor for a school district to determine the total taxable value of property taxable by the school district and the taxable value of new property as if

the increases to the residence homestead exemption and the exemption for individuals age 65 or older or disabled were in effect for the 2025 tax year.

The bills simultaneously add subsection (c-1) to require the school district's no-new-revenue tax rate and voter-approval tax rate be calculated as if the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled were in effect for the 2025 tax year. These subsections expire Dec. 31, 2026.

Effective June 16, 2025.

SB 1023 amends subsection (d-1) to require the designated officer or employee to include a hyperlink to a document that evidences the accuracy of each entry included in the tax rate calculation forms prescribed by the Comptroller.

Effective Jan. 1, 2026.

SB 1453 amends subsection (e) to make conforming changes to the definition of debt. Requires a taxing unit's designated official or employee to include in the taxing unit's debt obligations schedule the minimum dollar amount of principal and interest required to service the taxing unit's debt.

Effective Jan. 1, 2026.

SECTION 26.042

HB 30 repeals subsection (d), which exempts taxing units impacted by certain disasters from the requirement to hold a tax rate election if the taxing unit adopts a tax rate above the voter-approval tax rate in the year following the year in which a disaster occurred.

Adds subsection (a-1) to defines "disaster relief cost" to mean the total amount of a taxing unit's share of the cost associated with providing the following services during a disaster declared by the president of the United States or the governor during the current tax year:

- the removal of debris or wreckage in the taxing unit, as determined by an estimate made under the federal disaster debris removal grant program or by the taxing unit using the methods used to make the federal estimate, to the extent practicable; and
- essential assistance as determined by a federal estimate or an estimate made by the taxing unit using the methods used to make the federal estimate, to the extent practicable.

Defines "disaster relief rate" to mean a rate expressed in dollars per \$100 of taxable value and calculated using the formula: $\text{DISASTER RELIEF RATE} = (\text{DISASTER RELIEF COST}) / (\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})$.

Defines "essential assistance" to mean emergency sheltering of individuals, overtime and hazardous duty compensation provided to police, fire, and emergency medical service personnel, water testing and treatment, providing essential supplies, search and rescue efforts, evacuation services, medical care and transport, and security measures and services.

Adds subsection (a-2) to authorize a taxing unit affected by a disaster in a declared disaster area to calculate the voter-approval tax rate to be equal to the lesser of:

- the voter-approval tax rate calculated in the manner provided for a special taxing unit; or
- the voter-approval tax rate calculated using the formula: $\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW REVENUE MAINTENANCE AND OPERATIONS RATE} \times 1.035) + (\text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE} + \text{DISASTER RELIEF RATE})$.

Adds subsection (a-3) to require taxing units making an estimate of disaster relief costs to provide to forward the estimate to the Texas Division of Emergency Management as soon as practicable after completing it.

Amends subsections (a), (f) and (g) to make conforming changes.

Effective Jan. 1, 2026.

SB 1502 adds subsection (e-1) to prohibit a school district's governing body from adopting a tax rate above the voter-approval tax rate without holding a tax rate election in the year following the year in which a disaster occurred and an increase in expenditures was necessary to respond to the disaster if, in the current tax year:

- the governing body previously adopted a tax rate that exceeded the district's voter-approval tax rate;
- a tax-rate election was held to approve or deny the district's adopted tax rate; and
- the voters did not approve the proposition to approve the district's adopted tax rate at the election.

Effective Jan. 1, 2026.

SECTION 26.05

SB 1453 adds subsection (a-1) to authorize a taxing unit's governing body to approve a tax rate used to pay debt service that is greater than the rate to pay for the minimum dollar amount required to be expended for debt if at least 60 percent of the members of the governing body approve a motion that states the determined and proposed rates and the difference between the two rates and describes the purpose for which the excess revenue collected from the proposed rate will be used.

Adds subsection (a-2) to provide that if the taxing unit's governing body approves a tax rate to pay debt service that is greater than the rate to pay for the minimum dollar amount required to be expended for debt, the approved rate is the taxing unit's current debt rate for that tax year. The office or employee designated to calculate the voter-approval tax rate is required to recalculate the voter-approval tax rate to account for

the new current debt rate. The recalculated rate is the taxing unit's voter-approval rate for that tax year.

Effective Jan. 1, 2026.

SECTION 26.08

HB 2 amends subsection (n) to remove the amount by which a school district must reduce the enrichment tax rate under Education Code Section 48.202(f) from its voter-approval tax rate calculations.

Effective Sept. 1, 2025.

SB 4 and SB 23 simultaneously add subsection (q) to provide that the voter-approval tax rate of a school district for the 2025 tax year must be calculated as if the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled were in effect for that the 2025 tax year. This subsection expires Dec. 31, 2026.

Effective June 16, 2025.

SECTION 26.09

SB 4 and SB 23 simultaneously add subsection (c-1) to this section to require the assessor for a school district to calculate the amount of tax the school district imposes on a residence homestead for the 2025 tax year as if the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled were in effect for the 2025 tax year. This subsection expires Dec. 31, 2026.

Effective June 16, 2025.

SECTION 26.10

HB 2508 amends subsection (b) to provide for the proration of taxes for the loss of the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease.

Effective Jan. 1, 2026, contingent on voter approval of HJR 133.

SECTION 26.112

HB 2508 amends subsections (a) and (b) to provide for the calculation or recalculation of taxes for an individual who qualifies for the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease after January 1.

Effective Jan. 1, 2026, contingent on voter approval of HJR 133.

SECTION 26.15

SB 4 and SB 23 simultaneously add subsection (h) to this section to require the assessor for a school district to correct the tax roll for the 2025 tax year to reflect the results of the election to approve SJR 2 and SJR 85. This subsection expires Dec. 31, 2026.

Effective June 16, 2025.

SECTION 26.16

HB 3093 amends subsection (d-1) to require the assessor-collector to post the addendum to the tax rate calculation forms with documentation supporting the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity that intends to pay the tax due on the uncontested taxable value with the tax rate calculation forms if applicable.

Effective May 24, 2025.

SECTION 26.17

HB 3093 amends subsections (e) and (f) to require the appraisal district to electronically incorporate the addendum to the tax rate calculation forms with documentation supporting the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity

that intends to pay the tax due on the uncontested taxable value into the database of property-tax-related information and make it available to the public within three days of incorporating it into the database.

Effective May 24, 2025.

SB 1106 amends subsection (b) to require the appraisal district to include in the database of property-tax related information the name of each public improvement district established under Local Government Code Chapters 372 or 382, the total assessment and amount of annual assessment levied against the property by the district, and the amount of each periodic installment levied against the property in the district.

Effective Jan. 1, 2026.

CHAPTER 31. COLLECTIONS

SECTION 31.01

SB 4 and SB 23 simultaneously add subsections (d-2), (d-3), (d-4), and (d-5) to require the assessor of a taxing unit to mail a provisional tax bill to each person whose taxes would be reduced by the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled. The provisional tax bill must include a statement containing specific information, including:

- the amount of the tax bill without the changes in the bills;
- the amount of the tax bill with the changes in the bills; and
- that the property owner would receive a supplemental tax bill equal to the difference between those amounts if the proposed constitutional amendment is not approved by voters.

The provisional tax bill is considered a final tax bill for the taxes imposed for the 2025 tax year if the voters approve SJR 2 and SJR 85. Otherwise, the

assessor must prepare and mail a supplemental tax bill equal to the difference between the amount if SJR 2 and SJR 85 were approved and the amount if it were not. These subsections expire Dec. 31, 2026.

Effective June 16, 2025.

SECTION 31.02

SB 4 and SB 23 simultaneously add subsection (a-1) to provide that the taxes due in conjunction with a supplemental tax bill prepared as a result of SJR 2 and SJR 85 not being approved by the voters are delinquent if not paid before March 1 of the following year. This subsection expires Dec. 1, 2026.

Effective June 16, 2025.

SECTION 31.03

HB 2742 adds subsection (a-1) to provide that if a taxing unit that has adopted the split-payment option mails its tax bills after November 30, the first one-half of the taxes imposed must be paid before the first day of the next month following the first full calendar month following the date the tax bills are mailed. The bill makes conforming changes to subsection (a).

Effective Jan. 1, 2026.

SECTION 31.04

HB 2742 amends subsection (c) to remove the reference Tax Code Section 31.03 to allow for the split-payment to apply to taxes calculated after the option is otherwise available.

Effective Jan. 1, 2026.

SECTION 31.071

SB 850 amends subsection (c) to require interest be paid on refunds of conditional tax payments made on

a property that is no longer subject to a challenge, protest, or appeal before the delinquency date.

The bill adds subsection (d) to require the collector to refund the remainder of any taxes paid on a property still subject to an appeal within 60 days of the chief appraiser notifying the collector of the final determination of the appeal. The bill requires a collector who fails to make the refund within this time frame to include an annual 12 percent interest rate on the amount calculated from the delinquency date until paid. If the collector fails to make the refund because of an act or omission of the chief appraiser, the appraisal district must reimburse the collector for any interest included in the refund amount.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 31.072

SB 850 amends subsection (g) to require the collector to refund any amount in the escrow account that exceeds the taxes imposed within 60 days of determining the overage amount.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 31.08

SB 2173 amends subsection (b) to require a taxing unit to extinguish tax liens, including liens for any delinquent taxes, penalties, or interest determined to be due because of an erroneously allowed and subsequently canceled residence homestead exemption if a person transfers property accompanied by a tax certificate that erroneously indicates that no delinquent taxes, penalties, or interest are due.

Adds subsection (d) to provide that the lien is not extinguished if the chief appraiser or the collector determines that the property transfer occurred

between two related individuals within the first degree by consanguinity or affinity, an employer and an employee, a parent company and its subsidiary, or a trust and a beneficiary of that trust.

Effective Sept. 1, 2025.

SECTION 31.11

SB 850 amends subsection (a) to require the collector to refund any erroneous or excessive payments of \$20 or more to the taxpayer or apply that amount to the amount of taxes due the following year if the taxing unit's auditor agrees with the collector's determination of the erroneous or excessive payment amount. The bill adds subsection (a-1) to require the taxpayer to apply for a refund that is less than \$20.

Adds subsection (a-2) to require a taxing unit collector to make refunds under subsections (a) or (a-1) using available current tax collections or money appropriated by the taxing unit. Removes the provisions previously allowing the collector not to issue refunds, including requiring the governing body's approval.

The bill amends subsection (f) to apply to late refund applications when the taxing unit's governing body has extended the filing deadline for good cause shown by the taxpayer and makes conforming changes.

Amends subsection (g) to require a collector to mail a written notice to the taxpayer or the taxpayer's representative of the amount of any overpayment, removing the requirement that the overpayment be \$5 or more. The notice must state that the taxpayer is not required to apply for the refund if the overpayment amount is at least \$20 and that the taxpayer is required to apply for the refund if the overpayment amount is less than \$20.

Amends subsection (k) to authorize a taxpayer to file suit against a taxing unit to compel payment of a refund that does not require an application within 60 days of receiving the overpayment notice.

Requires a taxpayer to file suit to compel a refund that required an application within 60 days of the collector denying the refund application.

Amends subsections (b) and (c) to make conforming changes. Repeals subsection (d), relating to a taxing unit's requirement to provide a copy of the refund application form without charge on request of a taxpayer or a taxpayer's representative, and subsection (i), relating to certain requirements that a taxpayer apply for certain refunds.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 31.112

SB 850 amends subsections (d) to require refunds made after a dispute or error is resolved by an agreement between the like taxing units be subject to the provisions in Tax Code Section 31.12 rather than by the 90th day after the agreement is made.

Amends subsection (e) to provide that if a dispute or error is not resolved by an agreement between the like taxing units and the Supreme Court enters a final order determining the amount of taxes, a refund must be made by the 60th day of the final order rather than the 180th. Requires a taxing unit that fails to make the refund within the 60-day time frame to include interest at an annual rate of 12 on the amount calculated from the delinquency date until paid.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 31.12

SB 850 amends the title of this section to "Payment of Certain Tax Refunds; Interest." Amends subsection (a) to require refunds provided by certain sections of the Tax Code to be paid by the 60th day after the liability for the refund arises.

Amends subsection (b) to provide that refund amounts not paid within the 60-day deadline accrue interest at an annual rate of 12 percent calculated from the date the liability for the refund arises until paid.

The bill amends subsection (c) to provide that a liability for a refund arises if:

- the refund is required by Tax Code Section 11.35(j) on the date the taxing unit's collector learns the refund is required;
- the refund is required by Tax Code Sections 11.431(b), 11.436(b), 11.438(c), or 11.439(b) on the date the chief appraiser notifies the taxing unit's collector of the applicable exemption approval;
- the refund is required by Tax Code Section 23.1243(d) on the date the chief appraiser notifies the taxing unit's collector of the amount of tax to be refunded;
- the refund is required by Tax Code Sections 23.48(d), 23.60(d), 26.1115(c), 26.112(b), 26.1125(b), or 26.1127(b) on the date the assessor notifies the taxing unit's collector of the decrease in the person's tax liability;
- the refund is required by Tax Code Section 26.05(e) on the date the action to enjoin the collection of taxes imposed by the taxing unit is finally determined;
- the refund is required by Tax Code Sections 26.07(g), 26.075(k), or 26.08(d-2) on the date the taxing unit's assessor mails the corrected tax bills under Sections 26.07(f), 26.075(j), or 26.08(d-1), as applicable;
- the refund is required by Tax Code Section 26.15(f) for tax roll corrections made under Section 26.15(b) or (c) on the date the change is certified to the assessor or ordered by the governing body;
- the refund is required by Tax Code Section 31.061(e) on the date the taxing unit determines that the amount credited under Section 31.061(d) exceeds the amount due to the taxing unit;
- the refund is required by Tax Code Section 31.071(c) on the date the challenge, protest, or appeal is finally determined;

- the refund is required by Tax Code Section 31.11 on the date the auditor for the taxing unit determines that the payment was erroneous or excessive;
- the refund is required by Tax Code Section 31.111 on the date the collector for the taxing unit determines that the payment was erroneous; or
- the refund is required by Tax Code Section 31.112(c)(3) on the date the agreement described by Section 31.112(c) is made.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

CHAPTER 33. DELINQUENCY

SECTION 33.06

HB 851 adds subsection (i) to require the chief appraiser for each school district to determine and report to the comptroller the number of residence homesteads of individuals age 65 or older, disabled, or a disabled veteran for which the property owner deferred the collection of a tax, abated a suit to collect a delinquent tax, or abated a tax foreclosure sale during the preceding tax year. The chief appraiser must report this number to the comptroller when they certify the appraisal district appraisal roll to the comptroller.

The bill adds subsection (j) to require the Comptroller to report the total number of residence homesteads subject to the limitation on tax increases to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature no later than November 1 of each year. The report must include the number of residence homesteads in each school district subject to the limitation or a reference to where the information for each school district may be accessed. The Comptroller is required to ensure that the report does not include personal identifying information of a property owner.

The bill adds subsection (k) to direct the chief appraiser to ensure that in reporting the number of residence homesteads subject to the limitation on tax increases the report does not include personal identifying information of a property owner.

Effective Jan. 1, 2026.

SECTION 33.065

HB 851 adds subsections (k) to require the chief appraiser for each school district to determine and report to the comptroller the number of appreciating residence homesteads whose property owner deferred the collection of a tax or abated a suit to collect a delinquent tax during the preceding tax year. The chief appraiser must report this number to the comptroller when they certify the appraisal district appraisal roll to the comptroller.

The bill adds subsection (l) to require the Comptroller to report the total number of residence homesteads subject to the limitation on tax increases to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature no later than November 1 of each year. The report must include the number of residence homesteads in each school district subject to the limitation or a reference to where the information for each school district may be accessed. The Comptroller is required to ensure that the report does not include personal identifying information of a property owner.

The bill adds subsection (m) to direct the chief appraiser to ensure that in reporting the number of residence homesteads subject to the limitation on tax increases the report does not include personal identifying information of a property owner.

Effective Jan. 1, 2026.

CHAPTER 34. TAX SALES AND REDEMPTION

SECTION 34.01

HB 3680 amends subsection (e) to require a notice of a sale of real property seized under a tax warrant issued under Tax Code Chapter 33 or under a foreclosure of a tax lien to include a disclosure statement about certain water and wastewater services if the property is in a county that borders the United Mexican States and the Gulf of Mexico.

Effective Sept. 1, 2025.

SECTION 41.41

HB 4809 amends subsection (a) to entitle a property owner to protest the appraised value of a structure or archeological site subject to a historic site tax exemption, the appraised value of the land necessary to access the structure, and the allocation of the appraised value between the structure or site and the land.

Effective June 20, 2025.

SECTION 41.45

HB 1533 amends subsection (b-1) to allow a property owner who has not designated an agent to file a written request to have an ARB hearing be conducted via phone or videoconference no later than the fifth, rather than the 10th, day before the hearing date.

Effective Sept. 1, 2025.

SECTION 41.47

HB 1533 amends subsection (a) to require an ARB to notify a property owner in writing of a decision to dismiss a protest on jurisdictional grounds and state the grounds for its determination in the notification.

Effective Sept. 1, 2025.

SECTION 41.48

HB 3093 adds this section to require a property owner or an associated business entity that intends to file an appeal of an ARB order to district court under Chapter 42 that is part of anticipated substantial litigation to submit to the affected taxing unit the total uncontested taxable value of the property that may be the subject of an appeal or part of the litigation and a written commitment to pay the tax due on the uncontested taxable value.

The property owner or associated business entity must submit this information by the earlier of August 7 or the 21st day after the first ABR hearing. The affected taxing unit can only use the amount of uncontested taxable value submitted to calculate the no-new-revenue and voter-approval tax rates and may not construe the value as an amount or value that is not in dispute for purposes of an appeal to district court under Chapter 42.

The bill requires the affected taxing unit to notify each property owner of the 20 highest taxable value properties in the preceding tax year in the appraisal district by July 1 that the property owner may have to comply with these requirements.

Effective May 24, 2025.

SECTION 41.61

HB 1533 amends subsection (c) to require the ARB to notify the party being subpoenaed and parties to the protest of the hearing to determine that good cause exists for the issuance of the subpoena not later than the 15th, rather than the fifth, day before the good cause hearing.

Effective Sept. 1, 2025.

CHAPTER 41A. APPEAL THROUGH BINDING ARBITRATION

SECTION 41A.011

HB 1533 adds this section to entitle a person leasing property who is contractually obligated to reimburse the property owner for property taxes to appeal an ARB order determining a protest on appraised value or unequal appraisal through binding arbitration if:

- the person brought the protest as a lessee under Tax Code Section 41.413;
- the property owner brought the protest but did not appeal the order; and
- the property's appraised or market value determined by the order was \$5 million or less.

A person appealing an ARB order is considered the property owner for the appeal. The comptroller must deliver copies of any required notices to the property owner and the person bringing the appeal.

Effective Sept. 1, 2025 and applies only to a request for binding arbitration filed on or after Jan. 1, 2026.

SECTION 41A.061

HB 3307 amends subsection (b) to allow for a continuing legal education course in arbitration and alternative dispute resolution procedures to count toward the number of hours of continuing education required to renew a person's agreement to serve as an arbitrator.

Effective Sept. 1, 2026.

SECTION 41A.10

SB 850 amends subsection (a) to require a collector to issue a refund based on a final determination of an appeal under binding arbitration within 60 days of the determination. A collector that fails to issue the refund within this time frame is required to include interest at an annual rate of 12 percent.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

CHAPTER 42 JUDICIAL REVIEW

SECTION 42.05

HB 22 amends this section by striking subsection (1), relating to the comptroller being an opposing party in an appeal by a property owner of an order of the comptroller determining a protest of the appraisal, interstate allocation, or intrastate apportionment of transportation business intangibles.

Effective Jan. 1, 2026.

SECTION 42.08

HB 2742 makes conforming changes to allow the split-payment provisions to apply to property tax payments for properties subject to judicial appeals.

Effective Jan. 1, 2026.

SECTION 42.23

HB 1533 adds subsections (j) and (k) to prohibit a court from conducting a judicial review of a taxpayer protest from ordering discovery unless a party to the appeal requests it. Prohibits a court from imposing deadlines for discovery related to an expert witness that fall before the deadlines specified by the Texas Rules of Civil Procedure or from otherwise accelerating discovery related to an expert witness unless agreed to by the parties.

Effective Sept. 1, 2025.

SECTION 42.43

SB 850 amends subsection (b) to authorize a property owner to waive interest on a refund related to a final determination of a judicial appeal of an ARB order that decreases the property owner's tax liability after the property owner has paid the tax.

Amends subsection (c) to provide that if a taxing unit does not make a refund, including interest, before the 60th day after the date of the final determination of the appeal, rather than the chief appraiser certifies a correction to the appraisal roll, the taxing unit is required to include with the refund interest at an annual rate of 12 percent calculated from the delinquency date for the taxes until the date the refund is made.

Amends subsection (d) to provide that a property owner who prevails in a suit to compel a refund is entitled to court costs and reasonable attorney's fees if the suit was filed on or after the 60th day after the final determination of the appeal to which the refund relates, rather than the 180th day after the chief appraiser certified a correction to the appraisal roll.

The bill amends subsection (f) to provide that the final judgment in an appeal may not require the property owner to file a form with the Internal Revenue Service as a prerequisite to the issuance of a refund unless the form was required under federal law.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

Education Code

SECTION 44.004

SB 1453 amends subsection (c) to provide the school district's notice of proposed budget and tax rate hearing to describe the interest and sinking fund tax rate as the rate that would impose taxes in the amount to provide the minimum dollar amount to be paid to service the district's debt.

Effective Jan. 1, 2026.

school year, to address the amount of local interest and sinking revenue loss attributed to the increase in the residence homestead exemptions not offset by a gain in state aid established by the bill.

Adds subsection (c-3) to limit additional state funding used to address local interest and sinking revenue loss to only revenue required to service debt as of September 1, 2025.

Adds subsection (f) to allow a school district to use additional state aid received under the bill to only pay for the principal and interest on bonds for which the district received the aid.

Effective on the date of the official canvas showing adoption of SJR 2 and SJR 85 and contingent on voter approval of both joint resolutions (Subsection (f) is not contingent on a constitutional amendment and takes effect June 16, 2025).

SECTION 46.071

SB 4 and SB 23 simultaneously amends subsections (a-2) and (b-2) to include the 2024-2025 school year in holding school district harmless in the loss of revenue because of the increase of the residence homestead exemption.

Simultaneously adds subsection (d-1) to reduce the amount of additional state aid to only the amount required to pay debt service if the amount needed to pay debt service on bonds is less than the sum of state assistance and the school district's interest and sinking revenue.

Simultaneously adds subsection (d-2) to provide that the amount of additional state aid cannot be reduced below the amounts provided under subsections (a-3) and (a-4).

SB 4 Adds subsection (a-3) to provide school districts with additional state aid, beginning with the 2025-2026 school year, to address the amount of state and local revenue loss used to service debt because of the increase in the residence homestead exemptions and any additional limitation on tax increases that would have been available on January 1, 2025, if the increase in the residence homestead exemptions had not occurred.

Adds subsection (b-3) to provide school districts with additional state aid, beginning with the 2025-2026

SB 23 adds subsection (a-4) to entitle a school district to additional state aid under this subchapter, beginning with the 2025-2026 school year, to the extent that state and local revenue used to service debt eligible under this chapter is less than the state and local revenue that would have been available to the district under this chapter as it existed on January 1, 2025, if any increase in the residence homestead exemption for a person who is elderly or disabled had not occurred.

Adds subsection (b-4) to provide additional station to school district starting with the 2025-2026 school year equal to the amount by which the loss of local interest and sinking revenue for debt service attributable to any increase in a residence homestead exemption for a person who is elderly or disabled is not offset by a gain in state aid under this chapter.

SECTION 48.011

HB 2 adds this section to grant the commissioner of education the authority to implement changes made by the legislature to public school finance and requires the commissioner to notify and receive approval from the Legislative Budget Board (LBB) and the governor before making any adjustments and provide an explanation to the legislature about the necessary changes. This section expires Sept. 1, 2027.

Effective Sept. 1, 2025.

SECTION 48.014

HB 2 adds this section to require the commissioner of education to notify a school district if it was determined to have an invalid local value in the preliminary findings of the Comptroller's School District Property Value Study with an estimate of the effect of an invalid local value on the district's finances and any right of recourse available to the district.

Each school district is required to provide the Texas Education Agency with an annual report with contact information for the district's current board of trustees for purposes of receiving the notice under this section. The Education Commissioner will coordinate with the Comptroller to provide copies of the notice under this section to each applicable appraisal district's board of directors.

Effective Sept. 1, 2025.

SECTION 48.2543

SB 4 and SB 23 simultaneously amends subsection (a-1) to extend the provisions for additional state aid for a school district's revenue loss because of the increase of the residence homestead exemptions during the 88th 2nd Called Legislative Session through the 2024-2025 school years.

Simultaneously adds subsections (a-2) and (a-3) sequentially to provide school districts with additional state aid, beginning with the 2025-2026 school year, to address the amount of state and local revenue loss that would have been available on September 1, 2024, if the increase in the residence homestead exemptions had not occurred.

Simultaneously amends subsection (b) to add the provisions used under subsections (a-2) and (a-3) for calculating additional state aid for the school district's 2024 maintenance and operation (M&O) tax rate or the lesser of the school district's currently adopted M&O tax rate.

Effective on the date of the official canvas showing adoption of SJR 2 and SJR 85 and contingent on voter approval of SJR 2 and SJR 85.

SECTION 48.2551

SB 4 and SB 23 simultaneously adds subsections (d-3) and (d-5) to this section to require the Texas Education Agency (TEA) to calculate and make available the school districts' maximum compressed rates for the 2025-2026 school year as if the increase in the residence homestead exemptions proposed during the 89th Regular Legislative Session took effect. These provisions expire Sept. 1, 2026.

Simultaneously adds subsections (d-4) and (d-6) permitting TEA to adjust the maximum compressed rates accordingly with approval from the Legislative Budget Board (LBB) and the governor if the residence homestead exemption increases do not take effect. These provisions expire Sept. 1, 2029.

Effective June 16, 2025.

SECTION 48.283

SB 4 amends this section to provide that, beginning with the 2023-2024 school year, a school district that received a tier-1-entitlement adjustment for

the 2022-2023 school year can receive additional aid for each school year in an amount equal to the difference between the amount of state and local revenue that would have been available to the district if the district's maximum compressed tax rate was not reduced under Education Code Section 48.2555 less the amount of state and local revenue available to the district for the current school year.

Effective June 16, 2025.

SECTION 49.004

SB 4 and SB 23 simultaneously adds subsections (a-1) and (a-2) to this section, to require the Commissioner of Education (Commissioner) to review the local revenue level of each Texas school district and revise the notification required under this section as necessary. This subsection only applies if voters approve SJR 2 and expires Sept. 1, 2026.

Simultaneously adds subsection (b-1) to provide that a school district that enters into an agreement to reduce its local revenue level more than entitlement under Education Code Section 49.002(3), (4), or (5) for the 2025-2026 school year can request and receive approval to delay an election date otherwise required to be ordered before September 1. This subsection expires Sept. 1, 2026.

Simultaneously adds subsection (c-1) to authorize a school district that received approval from the Commissioner to delay an election to adopt a tax rate for the 2025 tax year before the Commissioner certifies that the district has reduced its local revenue level to the level established under Education Code Section 48.257. This subsection expires Sept. 1, 2026.

Effective June 16, 2025.

SECTIONS 49.0043 - 49.0044

SB 4 and SB 23 simultaneously adds these sections to require the Commissioner of Education to approve a school district's request under Education Code Section 49.004(b-1) to delay an election if the commissioner determines that the district would not have a local revenue level more than its entitlement if voters approve SJR 2 and SJR 85. The commissioner must set a date for each school district that receives approval to order the election.

By the 2026-227 school year, the commissioner must order detachment and annexation of property under Subchapter G or consolidation under Subchapter H as necessary to reduce a district's local revenue level if the district selected such options and receives commissioner approval but either fails to hold the required election or does not receive voter approval at an election. These sections expire Sept. 1, 2027.

Effective June 16, 2025.

SECTION 49.0121 - 49.0122

SB 4 and SB 23 simultaneously adds these sections to provide transitional election dates that only apply to required elections during the 2025-2026 school year. This section does not apply to a school district that receives approval of a request under Education Code Section 49.0043. It requires a school district to hold the election on a Tuesday or Saturday on or before a date specified by the Commissioner of Education. These sections expire Sept. 1, 2026.

Effective June 16, 2025.

SECTION 49.154

SB 4 and SB 23 simultaneously adds subsections (a-2) and (a-4) to allow school districts that selected and were authorized by the Commissioner of Education to purchase average daily attendance credit to account

for excess local revenue to have the option of paying for the purchased credit in equal monthly installments, or in one lump-sum payment by August 15, provided that the district notifies the commissioner of its intent to do. These sections expire Sept. 1, 2026.

Effective June 16, 2025.

SECTION 49.308

SB 4 and SB 23 simultaneously adds subsections (a-1) and (a-2) to require the Commissioner of Education to order any detachments and annexations of property for the 2025-2026 school year as soon as practicable after the election results of SJR 2 and SJR 85. These subsections expire Sept. 1, 2026.

Effective June 16, 2025.

Election Code

SECTION 52.072

SB 1025 amends subsection (e) to require a proposition submitted to the voters for approval of the imposition, increase, or reduction of a tax:

- state the amount of tax rate or tax increase or reduction as applicable; and
- for propositions seeking voter approval for a tax increase, include the statement "THIS IS A TAX INCREASE" at the top of the proposition in capital typewritten letters of the same font size as the rest of the proposition.

Effective May 24, 2025.

SECTION 252.005

HB 3575 amends this section to require a candidate for an elected position on the board of directors of an appraisal district to file a campaign treasurer appointment for the individual's candidacy with the county clerk or county elections administrator, as applicable.

Effective June 20, 2025.

Government Code

SECTION 403.302

HB 2508 amends subsection (d-1) to provide that, for purposes of determining taxable value in the school district property value study conducted by the comptroller, a residence homestead that receives an exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease is not considered to be taxable property.

Effective Jan. 1, 2026, contingent on voter approval of HJR 133.

SECTIONS 403.701 - 403.705, SUBCHAPTER V

HB 103 adds these sections to the Government Code, creating a local government bond, tax and project database and requires the comptroller to consult and coordinate with the Bond Review Board to develop and maintain a database of current and historical information regarding taxes imposed and bonds issued by each taxing unit in the state.

Requires a taxing unit to provide the comptroller with data for each proposed bond, independent of any other bond, bond refinancing or ad valorem tax rate change by August 7 of the current tax year or as soon thereafter as practicable. A taxing unit must provide all available current and historical information for the 2015-2025 tax years by January 1, 2026.

Authorizes the comptroller to consult with a taxing unit to obtain the information necessary to operate and maintain the database and contract with a third party for its development or maintenance. The bill requires the comptroller to coordinate with the Department of Information Resources (DIR) to include

a separate link to the database on the website "Texas.gov/PropertyTaxes." The bill prohibits the comptroller from charging the public a fee for database access.

Requires the comptroller to send a written notice to a taxing unit that fails to provide the required database information. The notice must describe the information the taxing unit was required to provide and inform the taxing unit that it is liable for a civil penalty of \$1,000 if it does not provide the required information on or before the 30th day after the notice was sent.

Authorizes the attorney general to bring an action to recover the civil penalty. It would be a defense to the action that a taxing unit provided the required information or documents to the extent the information or documents were not exempt from disclosure or confidential under Government Code Chapter 552.

The bill requires the comptroller to establish procedures and adopt rules to implement the legislation. The comptroller must create the database, and DIR must create a link to the database on its website as soon as practicable after January 1, 2026.

Effective Sept. 1, 2025.

SEC. 551.043

HB 1522 amends the title of this section to read "Time and Accessibility of Notice; Posting of Budget; General Rule" and amends subsection (a) to require a governmental body to post its required meeting notices in an accessible public place for at least three business days before the scheduled meeting date.

Adds subsection (c) to require a notice for a meeting at which a governmental body will discuss or adopt its budget to include a physical copy of the budget unless

the budget is clearly accessible on the homepage of the governmental body's website and a taxpayer impact statement showing a comparison property tax bill for a median-valued homestead property showing an estimated dollar amount for the same property if the proposed budget is adopted and a balanced budget funded at the no-new-revenue tax rate.

Adds subsection (c-1), which exempts the governing board of a general academic teaching institution or university system subject to the open meeting requirements in Section 551.1281 of the Government Code from the bill's provisions.

Effective Sept. 1, 2025.

SECTION 552.117

SB 370 amends subsection (a), relating to exceptions for certain personal information revealing family members from the public disclosure requirements of the Public Information Act (PIA) to include "a family member of a current or former employee of the attorney general" rather than an employee assigned to a certain division within the attorney general's office and a "current or former employee of a public defender's office" to the exceptions listed in this section.

Amends subsection (c) to define a "family member" as a minor child, adult child, spouse, or surviving spouse rather than the meaning under Finance Code Section 31.006.

Effective Sept. 1, 2025

SB 1569 amends subsection (a), relating to the Public Information Act provisions that protect the address, telephone number, emergency contact information, social security number, or family-member information of certain government employees and officials from disclosure, to add the governing board member of a public, private, or independent institution of higher education, the chancellor or other chief executive

officer of a university system, and the president or other chief executive officer of a public, private, or independent institution of higher education

Effective Sept. 1, 2025.

SECTION 552.1175

SB 370 amends subsection (a), relating to confidentiality of certain personal information of peace officers and other officials performing sensitive governmental functions by adding "a family member of the current or former employee" of the attorney general's office and a current or former employee of a public defender's office to the individuals covered by this section.

Adds Subsection (b-1) to classify the information included in a form submitted under Subsection (b) any supplemental information included as part of the submission as confidential and prohibits and is not subject to disclosure under this chapter.

Amends Subsection (f) by adding Subsection (b-1) to the list of information that a governmental body may redact from any information the governmental body discloses without requesting a decision from the attorney general.

Adds Subsection (i) to define "family member" as a minor child, adult child, spouse, or surviving spouse.

Effective Sept. 1, 2025.

SB 1569 amends subsection (a) relating to confidentiality of certain personal information of peace officers and other officials performing sensitive governmental functions, by adding the governing board member of a public, private, or independent institution of higher education, the chancellor or other chief executive officer of a university system, and the president or other chief executive officer of a public, private, or independent institution of higher education to the list individuals covered by this section.

Effective Sept. 1, 2025.

SECTION 552.221

HB 4219 adds subsection (f) to require the officer for public information to notify the requestor in writing within 10 business days of receiving a request for public information if the governmental body determines it has no information responsive to the request for information.

Adds subsection (g) to require the public information officer to notify the requestor in writing within 10 business days of receiving the request that the governmental body is withholding the information and identify the governmental body's specific previous determination it is relying on to withhold the information if the governmental body determines that the requested information was subject to a previous determination that permitted or required withholding the information.

Effective Sept. 1, 2025.

SECTION 552.234

HB 4214 adds Subsection (e) to require each governmental body to notify the attorney general by October 1 of each year of the current mailing address and electronic mail address designated by the governmental body for receiving written requests for public information.

Adds Subsection (f) to require the attorney general to create and maintain on the office of the attorney general's website a publicly accessible database of the mailing addresses and electronic mail addresses provided by governmental bodies.

Effective June 20, 2025.

SECTION 552.301

HB 4219 amends Subsection (b) to require a governmental body state the specific exceptions that apply when requesting an attorney general's

decision regarding information that a governmental body wishes to withhold from public disclosure.

Effective Sept. 1, 2025.

SECTION 552.328

HB 4219 adds this section to permit a person who requests public information from a governmental body to send a written complaint to the attorney general if the governmental body fails to respond as required. The complaint must include the original request and any response correspondence from the governmental body.

Requires the attorney general to notify the governmental body in writing upon determining that the governmental body had improperly failed to comply with the requirements under Government Code Section 552.221 and requires the applicable public information officer or the officer's designee to complete open records training no later than six months after receiving notification. In such a case, the governmental body cannot assess costs to the requestor for producing information in response to the request.

Requires the governmental body to request an attorney general decision within five business days of receiving notification of the attorney general's determination and release the requested information, unless there is a compelling reason to withhold the information if the governmental body still seeks to withhold information in response to a public information request.

Effective Sept. 1, 2025.

SECTIONS 552.401 - 552.407

HB 4310 adds these sections to the Government Code to provide governing board members access to certain public information.

SECTION 552.401

HB 4310 adds this Section to define "member of a governing board" as any individual who is appointed, designated, or elected to direct or serve on a board or other group of individuals that directs a governmental body or a nongovernmental entity, including a member of the governing body of a municipality and a county commissioner.

Defines "nongovernmental entity" as an entity that executed a contract with a governmental body that had a stated expenditure of at least \$1 million in public funds for the purchase of goods or services or resulted in such an expenditure in a fiscal year, as described under Government Code Section 552.371.

Defines "promptly" as as soon as possible under the circumstances, that is, within a reasonable time, without delay, as described under Government Code 552.221(a).

Effective Sept. 1, 2025.

SECTION 552.402

HB 4310 adds this Section to clarify that the subchapter does not apply to the legislature or a legislative agency created by Subtitle C, Title 3.

Effective Sept. 1, 2025.

SECTION 552.403

HB 4310 adds this Section to authorize a member of the governing board of a governmental body or nongovernmental entity to inspect and duplicate public information maintained by the body or entity if the member was acting in an official capacity.

Requires the public information requested be provided to the member promptly and without charge.

Requires any confidential public information requested under the bill to be redacted without charge.

Prohibits the disclosure of information subject to attorney-client privilege to a governing body member unless the attorney-client relationship applies to the member.

Effective Sept. 1, 2025.

SECTION 552.404

HB 4310 adds this section to allow a governmental body or nongovernmental entity to request the governing board member receiving confidential public information to sign a confidentiality agreement requiring that:

- the information not be disclosed;
- the information be labeled as confidential;
- the information be kept securely; or
- the number of copies made of the information or the notes taken from the information that implicates the confidential nature of the information be controlled, with all copies or notes that were not destroyed or returned remaining confidential and subject to the agreement.

Specifies that a governmental body or nongovernmental entity that provides public information under the bill that is confidential or otherwise excepted from required disclosure under the law does not waive or affect the confidentiality of the information for purposes of state or federal law or waive the right to assert exceptions to required disclosure of the information in the future.

Effective Sept. 1, 2025.

SECTION 552.405

HB 4310 adds this section to allow a governing board member who has received a request to sign a confidentiality agreement under 552.404(a) to seek a decision about whether the information covered by the confidentiality agreement is confidential under law. A confidentiality agreement

is void to the extent that the agreement covers information determined by the attorney general or a court not to be confidential under law.

Requires the attorney general to:

- adopt rules to establish procedures and deadlines for receiving information necessary to decide the matter and briefs from the governing board member, the governmental body or nongovernmental entity, and any other interested person;
- promptly render a decision requested under the bill by the 45th business day after receiving the request; and
- issue a written decision and provide a copy to the member, the governmental body or nongovernmental entity, and any interested person who submitted necessary information or a brief to the attorney general about the matter.

Allows the governmental body member or nongovernmental entity to appeal the decision to a Travis County district court. Any other person can appeal a decision to a Travis County district court if the person claims a proprietary interest in the information affected by the decision or a privacy interest in the information that a confidentiality law or judicial decision is designed to protect.

Effective Sept. 1, 2025.

SECTION 552.406

HB 4310 adds this Section to allow a member of a governing board who made a request to file a motion, petition, or other appropriate pleading in a district court having jurisdiction for a writ of mandamus to compel the body or entity to comply with the applicable requirement if a governmental body or nongovernmental entity fails to comply.

Requires the pleading to be brought:

- In Travis County for a governmental body this a state agency;
- In a county in which the governmental body is located for a governmental body that is not a state agency; or
- In the county where the entity's principal office in this state is located for a nongovernmental entity.

Allows the court to award reasonable attorney's fees, expenses, and court costs if the member prevails.

Effective Sept. 1, 2025.

SECTION 552.407

HB 4310 adds this Section to provide that this subchapter does not affect the procedures under which information may be obtained under other law or the use that may be made of information obtained under other law.

Effective Sept. 1, 2025.

SECTION 607.001

HB 1306 adds Subsection (b) to define "Death investigation professional as a justice of the peace, a death investigator employed under Code of Criminal Procedure Article 49.23, or a medical examiner or employee of the medical examiner's office employed under Code of Criminal Procedure Article 49.25, Section 3.

Defines "Inquest" as the meaning assigned by Article 49.01 of the Code of Criminal Procedure.

SECTION 607.002

HB 1306 amends Subsection (a) include a death investigation professional to the list of individuals, who if exposed to a contagious disease, entitled to reimbursement for reasonable medical expenses if exposure to the disease occurs during the course of employment for a public safety employee or

while conducting or assisting in an inquest for a death investigation professional, and the employee or professional requires preventative medical treatment because of exposure to the disease.

Adds Subsection (b) and (c) to require the governmental entity that employs the public safety employee be responsible for reimbursing the employee for medical expenses described by subsection (a) and the county served by the death investigation professional be responsible for reimbursing the professional for medical expenses described by subsection (a).

SECTION 607.003

HB 1306 amends this section to entitle a death investigation professional who exposed to a disease described in section 607.002 to be treated for the prevention of that disease by the physician of the professional's choice.

SECTION 607.004

HB 1306 adds Subsection (a-1) to entitle a death investigation professional to preventative immunization for any disease to which the death investigation professional may be exposed in conducting or assisting in an inquest and for which immunization is possible.

Effective Sept. 1, 2025.

SECTION 615.003

HB 1306 amends this section to add an employee of the Health and Human Services Commission, a justice of the peace, a death investigator employed under Code of Criminal Procedure Article 49.23, and a medical examiner or an employee of a medical examiner's office employed under Code of Criminal Procedure Article 49.25, Section 3 to the list of individuals whose surviving family members are eligible for financial assistance benefits under certain conditions.

The surviving spouse of an individual added to this section is eligible for the residence homestead exemption for a surviving spouse of a first responder killed in the line of duty under Tax Code Section 11.134.

Effective Sept. 1, 2025.

SECTION 2003.913

SB 850 amends subsection (a) to require a taxing unit to issue a refund within 60 days after the final determination of a State Office of Administrative Hearing (SOAH) appeal of an ARB order of determination if the final determination decreases a property owner's tax liability to less than the taxes paid. Requires a taxing unit that fails to issue a refund within this time frame to include interest at an annual rate of 12 percent on the amount calculated from the delinquency date until paid.

Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.

SECTION 2051.0441

SB 1062 adds subsection (b-1) to allow certain counties to publish a notice in a digital newspaper instead of publishing a notice in a newspaper, if the digital newspaper:

- has an audited paid subscriber base;
- has been in business for at least three years;
- employs staff in the county's jurisdiction;
- reports on local events and activities in the county's jurisdiction;
- provides news of general interest to people in the county's jurisdiction; and
- updates its news at least once each week.

Effective May 19, 2025.

Local Government Code

SECTION 43.141

SB 1844 amends subsection (a) to change the qualification of petitioners who may petition the governing body of a municipality to disannex if municipality fails or refuses to provide certain services from a majority of the qualified voters of the area to a majority of the property owners of the area, including one or more lots, tracts, or parcels, or a portion of a lot, tract, or parcel; and adds that the voters can petition to disannex any part of an area located adjacent to a navigable waterway that did not become part of the municipality in compliance with and under specified annexation provisions.

Amends subsection (b) to add the requirement that a district court enter an order to disannex the area and award attorney's fees to the petition signers if the court finds that the municipality has not connected the majority of the properties in the area covered by the petition, regardless of whether the area was annexed by the municipality, to the municipality's water and wastewater systems, if any other area in the municipality is connected to such systems.

Amends subsection (d) to reflect the change from voters to property owner in subsection (a) and adds a survey as an option to describe the area to be disannexed the must be included in the petition.

Amends subsection (f) to reflect the change from voters to property owner in subsection (a)

Adds subsections (g), which makes the landowners in a disannexed area under these provisions ineligible for a refund of taxes or fees for the area. Adds subsection (h) to provide the disannexation of an area under these provisions may not include land that comprises the bed of a navigable waterway.

Adds subsection (i) to provide that these provisions do not apply to an area located in an area previously designated as an industrial district under Local Government Code Section 42.044.

Effective Sept. 1, 2025.

SECTION 103.005

SB 1851 adds this section to authorize a person to submit a complaint to the attorney general's office if they suspect that a municipality failed to perform an annual audit and prepare and file annual financial statement as required by Local Government Code Sections 103.001 and 103.003.

If the attorney general determines that the municipality failed to perform the audit requirements, the municipality is prohibited from adopting a property tax rate that exceeds the no-new-revenue tax rate for the tax year beginning on or after the attorney general's determination or for a subsequent tax year beginning before the municipality performed the audit requirements, as applicable.

Effective Sept. 1, 2025.

SECTION 118.011

SB 1547 amends subsections (a) and (e) to exclude real property records from fees collected for issuing an electronic copy of a "noncertified paper." Real property records provided in a format other than paper maintained by the clerk are subject to copy and charge fees in accordance with Government Code Sections 552.231 and 552.262.

Effective June 20, 2025.

SECTION 140.011

HB 2894 amends subsection (a)(2) to change the definition of local government to a municipality and county to qualify removing the requirement that a municipality be adjacent to a U.S. military installation and a U.S. military installation be wholly or partly located in a county to qualify.

Amends subsection (b) to change the eligibility for a local government to be entitled to a disabled veteran assistance payment from the state if the local government's loss of property tax revenue attributable to the disabled veterans' homestead exemption is equal to or greater than:

- two percent of the local government's general fund for that fiscal year if the local government is a municipality adjacent to a U.S. military installation or a county in which a U.S. military installation is wholly or partly located; and
- 10 percent of the local government's general fund revenue for that fiscal year if the local government is a municipality in a county:
 - a. in which a U.S. military installation is wholly or partly located that has a population of more than 370,000 but less than 380,000; more than 83,000 but less than 84,000; or
 - b. a county with a population of less than 25,000 that is adjacent to two counties that contain the same U.S. Army installation, neither of which has a population more than 400,000.

Effective Sept. 1, 2025, and only applies to eligible local governments applying for the disabled veteran assistance payment beginning with the local government's fiscal year ending in 2025.

SECTION 140.014

SB 40 adds this section to prohibit political subdivisions from spending public funds to pay a nonprofit organization that accepts and uses donations from the

public to deposit money with a court in the amount of a defendant's bail bond, entitles a taxpayer or resident of a political subdivision to seek injunctive relief to prevent further activity prohibited under the bill by the political subdivision, and to recover reasonable attorney's fees and costs if the party prevails in court.

Effective Sept. 1, 2025.

SECTION 180.011

HB 762 adds this section to limit severance pay for certain government employees and contractors. Requires a political subdivision, other than a public or teaching hospital, that enters into a contract or employment agreement, or renewal or renegotiation of an existing contract or employment agreement, that contains a provision for severance pay with an employee or independent contractor to include a requirement that taxpayer-funded severance pay cannot exceed the amount of 20 weeks' compensation at the rate when the employment or contract was terminated, excluding paid time off or accrued vacation leave and a prohibition an employee or independent contractor terminated because of misconduct from receiving severance pay, and requires a political subdivision to post each severance agreement prominently on its website. Prohibits a court from issuing a writ of execution or mandamus in connection with a judgment that did not comply with the bill in an action brought against a political subdivision by an employee or independent contractor arising from the termination.

Effective Sept. 1, 2025.

SB 2237 adds this section to require political subdivisions that enter into employment agreements containing severance pay provisions with an executive employee to include a requirement that severance paid from tax revenue cannot exceed the compensation the employee would have been paid for 20 weeks, excluding paid time off or vacation leave and a prohibition of severance pay, if the employee

is terminated for misconduct, and to post each severance agreement prominently on its website.

Also prohibits a court from issuing a writ of execution or mandamus in connection with a judgment in an action brought against a political subdivision by an employee arising from the person's termination.

Effective Sept. 1, 2025.

SECTIONS 212.301 - 212.308, SUBCHAPTER I

SB 1579 adds subchapter, Abandoned, Unoccupied, and Tax Delinquent Undeveloped Parcels in Certain Municipalities to Local Government Code Chapter 212, Municipal Regulation of Subdivisions and Property Development. Section 212.301 defines the applicable municipalities as a municipality in a county that contains with a population of more than 500,000 and is adjacent to an international border. The subchapter only applies on to land located within the boundaries. Section 212.302 allows the governing body of municipality to implement an expedited process to administratively determine that an undeveloped parcel of land is abandoned, unoccupied, and tax delinquent if the parcel meets certain requirements and provides that the municipality does not have an ownership interest except for any existing or future legal interest established by other law.

Section 212.303 provides additional provisions for identifying and selling abandoned land parcels, including requirements for public hearings, public notices, judicial review, civil actions, receiver authorities and duties, and property sale requirements.

Effective Sept. 1, 2025.

SECTION 372.013

SB 1106 adds subsection (f) to require a city or county to post a copy of the service plan, including a copy of the notice required when selling or conveying real property located in a public improvement zone, on the

website used to post tax rate and budget information required under Tax Code Section 26.18 within seven days of the governing body's approval of the service plan.

Effective Jan. 1, 2026.

SECTION 372.016

SB 1106 amends the title of this section to "Proposed Assessment Roll," and amends subsection (c) to make a conforming change.

Effective Jan. 1, 2026.

SECTION 372.017

SB 1106 adds subsection (c) to require a governing body to submit the assessment roll for each public improvement district established to each appraisal district where property subject to assessment is located within seven days of levying an assessment. The assessment roll must state the total assessment levied against each land parcel in the improvement district, the annual assessment amount, and the amount of each periodic installment, if applicable.

Adds subsection (d) to require a governing body to submit an updated assessment roll for each public improvement to each appraisal district where property subject to assessment is located with seven days of the governing body making a supplemental assessment under Local Government Code Section 372.019 or a reassessment or new assessment under Local Government Code Section 372.020.

Adds subsection (e), which requires the assessment roll submitted to an appraisal district to be in an electronic format capable of being incorporated into the district's property tax database, as required under Tax Code Section 26.17.

Effective Jan. 1, 2026.

SECTION 394.031

HB 21 changes the title of this section to "Exercise of Powers; Area of Operation" and adds subsections (c), (d), and (e).

Subsection (c) limits where a housing finance corporation can own real property for residential development or engage in residential development to the boundaries of the county or municipality that sponsored the corporation under Section 394.011. If more than one local government sponsored the housing finance corporation under Section 394.012, the corporation's boundaries are limited to each municipality or county sponsor's boundaries as applicable.

Subsection (d) allows a housing finance corporation to own real property for residential development or engage in residential development outside these boundaries only if a resolution or order approving it is adopted by the governing bodies of:

- each municipality that contains any part of the outside area where the corporation proposes to own real property for residential development or engage in residential development;
- for a residential development or home located in the unincorporated area of a county, each county that contains any part of the outside area in which the corporation proposes to own real property for residential development or engage in residential development; and
- any housing finance corporation sponsored by a municipality or county under Section 394.011.

Subsection (e) allows a housing finance corporation to own property outside of the areas listed in subsections (c) or (d) if the corporation does not own the property for residential development purposes.

Effective May 28, 2025.

SECTIONS 394.9026

HB 21 provides additional requirements for housing finance corporations to receive property tax exemptions under Section 394.905, including:

- At least 10 percent of the units in the multifamily residential development must be reserved for lower-income or very low-income housing, and 40 percent must be reserved for moderate- or middle-income housing.
- The rent reduction at the development in the previous tax year was at least 50 percent of the estimated property taxes that would have been imposed in the same preceding year if the property did not receive the exemption with specific provisions for acquired and newly constructed multifamily residential developments.
- The rent reduction at the development in the previous tax year was at least 50 percent of the estimated property taxes that would have been imposed in the same preceding year if the property did not receive the exemptions, but the housing finance corporation paid each taxing unit authorized to impose property taxes an amount equal to the taxing unit's pro rata share of the rent reduction shortfall that exists based on the difference between the minimum rent reduction amount and the amount of actual rent reduction at the development in the preceding tax year.
- The income-restricted residential units in the development have the same unit finishes and equipment and access to community amenities and programs as residential units that are not income-restricted.
- The percentage (based on the number of bedrooms per unit) of the development's very low, lower, moderate, and middle-income housing units reserved in each category of income-restricted residential units is the same as the percentage

- of each category of the development's income-restricted residential units reserved as a whole.
- The monthly rent charged per unit cannot exceed 30 percent of 50 percent of the area median income for a very low-income housing unit, 30 percent of 60 percent of the area median income for a lower-income housing unit, 30 percent of 80 percent of the area median income for a moderate-income housing unit, or 30 percent of 100 percent of the area median income for a middle-income housing unit.
- The housing finance corporation cannot refuse to rent a residential unit to an individual or family participating in the housing choice voucher program (defined) or use a financial or minimum income standard that requires an individual or family participating in the housing choice voucher program to have a monthly income over 250 percent of their share of the total monthly rent payable for a unit.
- The housing finance corporation must publish information on its website about its policies regarding tenant participation in the housing choice voucher program.
- The housing finance corporation must market available residential units directly to individuals and families participating in the housing choice voucher program and notify local housing authorities that the development accepts tenants within the program.
- Each lease agreement for an income-restricted residential unit in the development must provide that the landlord may not retaliate against the tenant or the tenant's guests because the tenant established, attempted to establish, or participated in a tenant organization. The landlord may only choose not to renew the lease to a tenant under specific circumstances described in the bill.

Subsection (g) allows a property tax exemption under Section 394.905 on a multifamily residential development acquired by a housing finance corporation and occupied on the date of acquisition for the two

tax years following the acquisition date, regardless of whether the development complies with the prescribed conditions of subsections (c)(1), (3), (4), and (5), if the development complies with the requirements by the end of the second tax year after the acquisition date.

Effective May 28, 2025.

SECTION 394.9027

HB 21 adds this section to require a housing finance corporation claiming an exemption for a multifamily residential development under Section 394.905 to submit an annual audit report conducted by an independent auditor or compliance expert to the Texas Department of Housing and Community Affairs (TDHCA). The audit report must state whether the corporation is complying with the exemption requirements under Section 394.9026 and identify the difference in the rent charged for income-restricted residential units and the estimated maximum market rents that could be charged for those units without the income restrictions.

Subsection (c) requires TDHCA to examine the audit report, publish a summary of the audit's findings and make the report available on its website. TDHCA must issue a copy of the report to the audited housing finance corporation, the development's housing finance corporation user (defined under Section 394.9026), the comptroller, and the governing body of the sponsoring local government or governments of the housing finance corporation. The report must describe the nature of any failure to comply with the requirements of Section 394.9026.

Subsection (d) requires TDHCA to provide a written notice indicating noncompliance and specifying the reasons for noncompliance with Section 394.9026 to a housing finance corporation user, the associated housing finance corporation, and the chief appraiser of the appraisal district where the development is located no later than 120 days after the audit report was submitted indicating noncompliance. TDHCA

must provide additional written notice to a housing finance corporation user and the associated housing finance corporation for a noncompliance finding with any provision of Section 394.9026(c) that otherwise complies with the notice requirements, contains at least one option for corrective action to resolve the noncompliance, and informs the housing finance corporation user and associated housing finance corporation that failure to resolve the noncompliance within 180 days of receiving the notice will result in the loss of the property tax exemption.

Provides that the audit report is due no later than June 1 of the tax year after the date the housing finance corporation acquires an existing multifamily residential development, or a newly constructed multifamily residential development first becomes occupied by one or more tenants. Subsequent reports are due by June 1 annually. TDHCA can extend the deadline for good cause.

Authorizes TDHCA to adopt rules necessary to implement the requirements with this section, including administrative processes and appeal processes for housing finance corporations that receive an audit report finding noncompliance with Section 394.9026.

Effective May 28, 2025.

SECTION 394.905

HB 21 amends the title of this section to "Exemption from Taxes and Fees." Adds subsection (b) to define requirement for a multifamily residential development owned by a housing finance corporation to be eligible for certain ad valorem and sales and use tax exemptions.

Adds subsection (c) to provide that a housing finance corporation or a housing finance corporation user will not receive a property tax exemption unless it meets the eligibility requirements under Section 394.9026(c) and the audit report requirements under Section 394.9027(d).

Effective May 28, 2025.

Occupations Code

SECTION 51.2094

SB 2075 adds this section to permit the Texas Commission of Licensing and Regulation (TCLR) to establish an advisory board to advise TCLR or the Texas Department of Licensing and Regulation (TDLR) regarding a program subject to regulation by TDLR.

Allows TCLR to establish:

- the number of advisory board members (the number of members must be an odd number of three or more);
- the qualifications for an advisory board member; and
- the terms of advisory board members.

TCLR's presiding officer, with the commission's approval, must appoint the members of an advisory board. On approval, TCLR's presiding officer must designate a member of the advisory board to serve as its presiding officer for a two-year term. The presiding officer may vote on any matter before the advisory board.

Makes conforming changes to multiple law codes, replacing references to advisory "committees" with references to advisory "boards," and accordingly adjusts specific terms and member requirements in provisions regarding TDLR oversight. The bill also repeals certain provisions of the Occupations Code relating to term limits, meetings, ex-officio members, and member removal.

Effective Sept. 1, 2025.

SECTION 1103.164

HB 3250 adds this section to permit the Texas Appraiser Licensing and Certification Board (TALCB) to establish a stipend program for appraiser

trainees and certified appraisers who serve as supervisory appraisers for the public purposes of:

- promoting the professional needs of Texas;
- increasing the number of highly trained and educated appraisers available to serve Texas residents; and
- improving the business environment of and encouraging economic development in Texas.

The board must consider the financial need of each person applying for a stipend and fund the program with only gifts, grants, and donations. The bill authorizes the board to adopt rules necessary to implement the program, including establishing the stipend amount.

Effective June 20, 2025.

SECTION 1103.403

HB 3250 amends subsection (b) to include the appraiser's mailing address, business address, business email address, or business telephone number in the required information an appraiser must notify TALCB within 10 days of the appraiser making any changes.

Effective Sept. 1, 2025.

SECTION 1104.104

HB 3250 amends subsection (b) changes the requirements for an appraisal management company's controlling person to be licensed or certified as an appraiser rather than only certified.

Effective Sept. 1, 2025.

SECTION 1104.151

HB 3250 amends the title of this section to read "Restrictions on Employment and Controlling Person.", and amends subsection (a) to prohibit an appraisal management company from knowingly having a person who has had their license or certificate as an appraiser or registration as an appraisal management company suspended, revoked, or put on probation in any state as a controlling person.

Effective Sept. 1, 2025.

SECTION 1104.202

HB 3250 amends subsection (d) to require TALCB to remit an administrative penalty collected to the comptroller for deposit into the general revenue fund rather than into a restricted fund maintained by TALCB.

Effective Sept. 1, 2025.

SECTIONS 1104.205, 1104.208, AND 1104.2081

HB 3250 makes conforming changes to these sections governing the Texas Appraisal Management Company Registration and Regulation Act to change any references to "commissioner" with "executive director."

Effective Sept. 1, 2025.

SECTIONS 1151.002 AND 1151.051

SB 2075 makes conforming changes to these sections, replacing the term "Committee" with "Board" in reference to the Texas Tax Professional Advisory Board and adds a two-year term limit provision for the board's presiding officer.

Effective Sept. 1, 2025.

SECTION 1201.003

SB 1341 amends subsection (12) to define "HUD-code manufactured home" as the meaning assigned by 42 U.S.C. Section 5402(6). The term does not include a recreational vehicle as defined by 24 C.F.R. Section 3282.15(b).

Effective Sept. 1, 2025.

Parks and Wildlife Code

SECTION 31.003

SB 1267 amends subsection (2) to define "vessel" as any watercraft used or capable of being used for transportation on water, with exceptions. The definition is used for purposes of calculating the market value of a dealer's vessel and outboard motor inventory under Tax Code Section 23.124.

Effective Jan. 1, 2028.

Property Code

SECTION 12.002

HB 2025 amends subsection (e) to remove the requirement that a person who files a plat, replat, or amended plat or replat of a subdivision of real property or a condominium after September 1 to include a tax receipt issued by the collector for each taxing unit with jurisdiction over the property indicating that the taxes for the current year were paid or had not been calculated.

Effective Sept. 1, 2025.

SECTION 21.101

HB 2011 amends subsection (a) to entitle a person from whom a real property interest was acquired through eminent domain for a public use to repurchase the property if the entity that acquired the property had an obligation to pay ad valorem taxes on the property and had failed to pay any of the taxes before the third anniversary of the taxes being due.

Effective Sept. 1, 2025

SECTION 21.102

HB 2011 amends this section to require an entity that acquired a real property interest through eminent domain and determines that the former property owner is entitled to repurchase the property under Property Code Section 21.101 to send a notice within 180 days of the determination to the previous property owner or the owner's heirs, successors, or assigns, including a statement regarding the unpaid taxes.

Effective Sept. 1, 2025.

SECTION 21.1021

HB 2011 adds subsections (a-1) and (a-2) to authorize an owner whose real property was acquired by an entity

responsible for paying ad valorem taxes on the property, or the owners heirs, successors, or assigns to request at any time after the 18-month anniversary of the acquisition, but no more than once annually, that the condemning entity make a determination and provide information regarding whether all such taxes had been paid or, if not, the unpaid amount, due date, and whether the entity had a good faith intention to pay the unpaid taxes.

And, to authorize the property owner of a fee simple interest in real property acquired under the same stipulations to request the condemning entity to make the same type of determination at any time after the 18-month anniversary of the acquisition and before the 10th anniversary of the acquisition.

Effective Sept. 1, 2025.

SECTION 21.103

HB 2011 adds subsection (a-1) to authorize a person entitled to repurchase real property under this bill to inform the entity that acquired the property of the person's intent to repurchase the property before the applicable notice was required or requested information provided by the acquiring entity.

Effective Sept. 1, 2025.

SECTION 82.051

HB 2025 amends subsection (f) to remove the requirement that a person who files a plat, replat, or amended plat or replat of a subdivision of real property or a condominium after September 1 to include a tax receipt issued by the collector for each taxing unit with jurisdiction over the property indicating that the taxes for the current year were paid or had not been calculated.

Effective Sept. 1, 2025.

Special District Local Laws Code

SECTION 5002.203

HB 2027 adds subsections (b) and (c) to authorize the Brazoria County Commissioners Court to execute tax abatement agreements with the owner of a leasehold interest in tax-exempt property or property owned by the Port Freeport district located in a designated reinvestment zone and to authorize the court to execute tax abatement agreements with owners of tangible personal property (TPP) or an improvement located on tax-exempt property or property owned by the district that is within a designated reinvestment zone.

The agreements can exempt all or a portion of the value of the relevant leasehold interest, property, or improvement.

Effective May 29, 2025.

Transportation Code

SECTION 521.1211

SB 523 amends the title of this section to read "Driver's License for Parole Officers, Peace Officers, Probation Officers, and Prosecutors.", and amends and makes conforming changes to allow parole officers and probation officers to list their office addresses as an alternative to their residential address on their driver's license.

Effective Sept. 1, 2025.

Texas Constitution

ARTICLE VIII, SECTION 1(G)

HJR 1 amends subsection (g) to authorize the Legislature by general law to exempt from ad valorem taxation \$125,000 of the market value of tangible personal property that is held or used for the production of income.

This amendment will be put before the voters at an election to be held Nov. 4, 2025.

ARTICLE VIII, SEC. 1-B

HJR 133 adds subsections (q) and (r) that authorizes the Legislature to entitle the surviving spouse of a U.S. Armed Services veteran whose death was the result of a condition or disease presumed under federal law to have been service-connected to an exemption from ad valorem taxation of all or part of the market value of the surviving spouse's residence homestead.

Authorizes the Legislature to provide a surviving spouse who receives this exemption and who subsequently qualifies a different property as the surviving spouse's residence homestead to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from the first property for which the spouse received the exemption in the last year in which they had received it.

The exemptions only apply to a surviving spouse who has not remarried since the veteran's death.

This amendment will be put before the voters at an election to be held Nov. 4, 2025.

SJR 84 adds subsection (z) to authorize the Legislature to establish a temporary property tax exemption of the appraised value of an improvement to a person's residence homestead that is completely destroyed by a fire. Authorizes the Legislature

to prescribe the duration of the exemption and provide additional eligibility requirements.

This amendment will be put before the voters at an election to be held Nov. 4, 2025.

ARTICLE VIII, SEC.1-B(C)

SJR 2 amends subsection (c) to increase the school district residence homestead tax exemption from \$100,000 to \$140,000 of the market value of a residence homestead. Adds a temporary provision to the Constitution, which expires on Jan. 1, 2027, specifying that the amendment to subsection (c) takes effect Jan. 1, 2025, and applies only to a tax year beginning on or after that date.

This amendment will be put before the voters at an election to be held Nov. 4, 2025.

SJR 85 amends subsection (c) to increase the additional school district residence homestead tax exemption from \$10,000 to \$60,000 of the market value of the residence homestead of a person age 65 years or older or disabled. Adds a temporary provision to the Constitution, which expires on Jan. 1, 2027, specifying that the amendment to subsection (c) takes effect Jan. 1, 2025, and applies only to a tax year beginning on or after that date.

This amendment will be put before the voters at an election to be held Nov. 4, 2025.

ARTICLE VIII, SECTION 1-S

HJR 99 adds Section 1-s to authorize the Legislature by general law to exempt tangible personal property consisting of animal feed held by the owner for retail sale from property tax and provide by general law additional eligibility requirements for the exemption.

*This amendment will be put before the voters
at an election to be held Nov. 4, 2025.*

ARTICLE VIII, SECTION 1-Y

HJR 34 adds Section 1-y to authorize the Legislature by general law to exempt from ad valorem taxation the market value of real property located in a county that borders Mexico that arises from the installation or construction of border security infrastructure and related improvements on the property, and to by general law define "border security infrastructure" and prescribe additional eligibility requirements for the exemption.

*This amendment will be put before the voters
at an election to be held Nov. 4, 2025.*

For more information, visit our website:

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