

Travis Central Appraisal District



Board of Director's Meeting
April 8, 2021
11:30 a.m.



STAYS IN FILE

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
 JAMES VALADEZ
 CHAIRPERSON
 BRUCE GRUBE
 VICE CHAIRPERSON
 THERESA BASTIAN
 SECRETARY/TREASURER



MARYA CRIGLER
 CHIEF APPRAISER

BOARD MEMBERS
 TOM BUCKLE
 DEBORAH CARTWRIGHT
 NICOLE CONLEY
 BRUCE FLFANT
 ANTHONY NGUYEN
 FELIPE ULLOA
 BLANCA ZAMORA GARCIA

VIA VIDEOCONFERENCE - The public may hear and view this meeting while in progress online at
[https //us02web zoom us/j/362812703](https://us02web.zoom.us/j/362812703)

AGENDA

REGULAR MEETING - THURSDAY, APRIL 8, 2021 – 11 30AM

- 1 CALL TO ORDER
- 2 ESTABLISHMENT OF QUORUM
- 3 CITIZENS COMMUNICATION - Public comment will be allowed via teleconference no in person input will be allowed All public comment will occur at the beginning of the meeting starting at 11 30 AM To speak remotely at this meeting persons must register online at [https //www traviscad org/speaker registration](https://www.traviscad.org/speaker-registration) no later than 1 5 hours prior to the meeting start time Approximately one hour prior to the meeting start time, speakers will receive email instructions on how to login to participate in the meeting Emails will come from outreach@tcadcentral org
- 4 CONSENT AGENDA - These items may be acted upon by one motion No separate discussion or vote on any of the items will be had unless requested by a Board member
 - a APPROVAL OF THE MINUTES OF THE FEBRUARY 11, 2021 MEETING
 - b TAXPAYER LIAISON REPORT
 - c SECTION 25 25B REPORT
 - d ACCOUNTING STATEMENTS
 - e PERSONNEL REPORT
- 5 REGULAR AGENDA
 - a DISCUSSION AND POSSIBLE ACTION ON ARB REPORT ON 2021 PROTEST SEASON PLANS
 - b DISCUSSION AND POSSIBLE ACTION ON 2021 ARB MEMBER AND ARB CHAIR APPOINTMENTS BY DISTRICT ADMINISTRATIVE JUDGE
 - c DISCUSSION AND POSSIBLE ACTION ON 2021 ARB BUDGET AMENDMENTS AND 2021 ARB PER DIEMS
 - d DISCUSSION AND POSSIBLE ACTION ON PROCEDURES FOR ARB REIMBURSEMENT REQUESTS FOR NON-HEARING EXPENDITURES
 - e DISCUSSION AND POSSIBLE ACTION ON RESOLUTION FOR 41 12(c) APPROVAL OF APPRAISAL RECORDS
 - f DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE 2021 NOTICES OF APPRAISED VALUE, 2021 INFORMAL MEETING PLANS, 87R LEGISLATIVE BILL TRACKING, 2020 PVS STUDY, COMMUNICATIONS AND OUTREACH PROGRAMS
 - g DISCUSSION AND POSSIBLE ACTION ON LITIGATION AND APPEALS RELATED TO PENDING LAWSUITS AND ANTICIPATED LAWSUITS
 - h DISCUSSION AND POSSIBLE ACTION TO ADD ITEMS TO FUTURE AGENDAS
 - i ADJOURNMENT

THE BOARD MAY MEET IN EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC 551 001 et seq [THE TEXAS OPEN MEETING ACT] INCLUDING

- SEC 551 071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas
- SEC 551 072, Deliberations regarding real property
- SEC 551 074, Personnel matters, to deliberate the appointment, employment, evaluation, reassignment duties discipline or dismissal of the Chief Appraiser or other public officer or employee or to hear a complaint or charge
- SEC 551 076, Deliberations regarding security devices

The Travis Central Appraisal District is committed to compliance with the Americans with Disabilities Act Reasonable modifications and equal access to communications will be provided upon request Please call 512-834 9317 extension 313 for information For a sign language interpreter, please call 48 hours prior to meeting

CERTIFICATE OF POSTING

I, Leana Mann, Director of Operations of the Travis Central Appraisal District, do hereby certify that on the 5th day of April, 2021, by 9 o'clock am this Notice of Meeting was posted at the District's Offices located at 850 East Anderson Lane, Austin, Texas 78752 This Notice of Meeting was posted in a place readily accessible to the general public at all times for 72 continuous hours prior to the meeting, filed with the Travis County Clerk for posting by the Clerk at the Travis County Courthouse, and posted on the District's website

Leana Mann

By

Printed Name Leana Mann

Title Deputy Chief of Operations

Came to hand and posted on a Bulletin Board in the Courthouse,
Austin, Travis County, Texas on this the 2nd day of

April 20 21

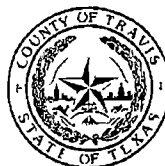
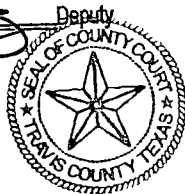
Dana DeBeauvoir
County Clerk, Travis County, Texas

By

Samantha Lopez

Deputy

SAMANTHA LOPEZ



**FILED AND RECORDED
OFFICIAL PUBLIC RECORDS**

Dana DeBeauvoir

**Dana DeBeauvoir, County Clerk
Travis County, Texas**

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LOPEZS

CONSENT AGENDA

4A

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
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ANTHONY NGUYEN
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

TCAD - BOARD OF DIRECTORS MINUTES OF THE FEBRUARY 11, 2021 TELECONFERENCE MEETING

1. Call to order

Meeting called to order by James Valadez at 11:34 a.m. on February 11, 2021.

Due to COVID-19, in accordance with Texas Government Code 418.016, Governor Abbott announced the suspension of various provisions of the Open Meetings Act that require government officials and members of the public to be physically present at a specified meeting location. Pursuant to that suspension, this meeting was held utilizing the Zoom meeting service. Members of the public were not allowed to attend this meeting in person. The public was able hear, view and participate in this meeting while in progress online.

2. Establishment of Quorum

James Valadez, Chairperson	Travis County	Present
Bruce Grube, Vice Chairperson	Travis County	Present
Theresa Bastian, Secretary	Austin ISD	Present
Felipe Ulloa	Austin ISD/City of Austin	Present
Blanca Zamora-Garcia	City of Austin	Present
Nicole Conley	City of Austin	Present
Debbie Cartwright	Austin ISD	Present
Tom Buckle	West Travis County	Present
Anthony Nguyen	East Travis County	Present
Bruce Elfant	Travis Co. Tax Assessor-Collector (Non voting)	Present

Also present were: Marya Crigler, Chief Appraiser, Leana Mann, Deputy Chief of Operations, Kate Alexander, Deputy Chief of Policy and Communications, and Dustin Banks, In-house Counsel.

3. Citizens Communication

None

4. Consent Items

- a. APPROVAL OF THE MINUTES OF THE January 7, 2021 MEETING
- b. TAXPAYER LIAISON REPORT
- c. SECTION 25.25B REPORT
- d. PERSONNEL REPORT

MOTION: Approve consent agenda
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Blanca Zamora-Garcia

SECONDER: Tom Buckle

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora-Garcia, Nicole Conley, Deborah Cartwright, Tom Buckle, Anthony Nguyen

ABSENT: None

5A. Discussion and possible action on Ag Advisory Board Report.

Members of the board heard from: Dan Dierschke on behalf of the Ag Advisory Board.

5B. Discussion and possible action on report on 2020 ARB protest

Members of the board heard from: Marya Crigler, Chief Appraiser and Storey Cordelle, ARB Chairman.

Note: Board member Conley left the meeting at 12:30 p.m.

MOTION: The board have oversight for any non-hearing related ARB expenditures before they are paid by the CAD.

RESULT: APPROVED [UNANIMOUS]

MOVER: Theresa Bastian **SECONDER:** Deborah Cartwright

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora-Garcia, Deborah Cartwright, Tom Buckle, Anthony Nguyen

ABSENT: Nicole Conley

5C. Discussion and possible action on 2021 ARB member appointments, budget and per diems.

MOTION: Return ARB per diems to the 2018 per diem rates.

MOVER: Deborah Cartwright **SECONDER:** Blanca Zamora-Garcia
FRIENDLY

AMENDMENT: Per Diems for Vice Chair and Secretary are not paid more than a regular ARB member, and the per diem for the Chair be \$225.

MOVER: Blanca Zamora-Garcia

RESULT: FRIENDLY AMENDMENT ACCEPTED

MOTION: Motion to table item until March meeting.

MOVER: Tom Buckle **SECONDER:** Anthony Nguyen

RESULT: MOTION FAILED [4:4]

AYES: Theresa Bastian, Tom Buckle, Anthony Nguyen, Felipe Ulloa

NAYS: James Valadez, Bruce Grube, Deborah Cartwright, Blanca Zamora-Garcia

ABSENT: Nicole Conley

MOTION: Return ARB per diems to the 2018 per diem rates.

MOVER: Deborah Cartwright **SECONDER:** Blanca Zamora-Garcia

RESULT: MOTION WITHDRAWN BY MEMBER CARTWRIGHT

5D. Discussion and possible action on Chief Appraiser report, to include: 2021 Field Work and Valuation Processes, 2020 annual report, 2020 PVS Study, Communications and outreach programs.

Members of the board heard from: Marya Crigler, Chief Appraiser AND Cynthia Martinez, Communications Officer.

RESULT: DISCUSSED

5E. Discussion and possible action on award of contract in response to RFP 2020-23: Request for Proposals for Professional Audit Services

Members of the board heard from: Leana Mann, Deputy Chief of Operations.

MOTION: Approved Eide Bailly as presented.
MOVER: Tom Buckle **SECONDER:** Blanca Zamora-Garcia
RESULT: APPROVED [UNANIMOUS]

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora-Garcia, Deborah Cartwright, Tom Buckle, Anthony Nguyen

ABSENT: Nicole Conley

6H. Discussion and possible action on litigation and appeals related to pending lawsuits and anticipated lawsuits.

No action taken at this time.

5G. Discussion and possible action to add items to future agendas.

Note: Board Members requested the following items be added to the next agenda:

- *Written, detailed, comprehensive plan for how the ARB plans to hear 85,000-90,000 hearings within a short period of time (2-3 months)*
- *Legislative update*
- *Review of the informal process to include why the informal process was changed*
- *Next Meeting: March 25, 2021 at 11:30 a.m.*

5H. Adjournment

MOTION: Adjourn meeting at 1:08 PM
RESULT: APPROVED [UNANIMOUS]
MOVER: Blanca Zamora-Garcia **SECONDER:** Felipe Ulloa

AYES: James Valadez, Bruce Grube, Theresa Bastian, Felipe Ulloa, Blanca Zamora-Garcia, Deborah Cartwright, Tom Buckle, Anthony Nguyen

ABSENT: Nicole Conley

Respectfully submitted,

Theresa Bastian, Secretary

Approved:

James Valadez, Chairperson

4B

CONSENT AGENDA

Travis Taxpayer Liaison Activity Report

Objective: minimize complaints by working with Property Owners to understand and resolve their issues.

Due to COVID-19, there have been no in-person interviews with Property Owners

Property Owner Contacts —	2016	2017	2018	2019	2020
	430	653	674	1,576	995

Property Owner Interactions

	Complaints	General Inquiries	Protest Process	efiling	Exemptions	Change of Address	Agent Appointment	BBP Issues	Open Records	Tax Issues	Total Activities
Jan	0	11	18	0	28	3	2	10	0	45	117
Feb	2	11	17	0	12	1	2	1	2	12	60
March	0	33	29	0	20	2	1	6	3	16	110
April											0
May											0
June											0
July											0
Aug											0
Sept											0
Oct											0
Nov											0
Dec											0
Total	2	55	64	0	60	6	5	17	5	73	287

Complaint Log

2021 Complaints from Property Owners
Due to COVID-19,
there have been no in-person interviews.
Complaints are written by property owners who wanted
to file an official complaint.
This log is a summary of those complaints.
Their issues were not resolved to their satisfaction.
Complete, unedited complaints submitted to
Comptroller's Office at year-end

02/08/2021 Jenica Jensen PID 87934

Tim Wilkins represented property owner in protest held on 02/08/2021. The protested property is a newly constructed condo unit. The hearing was a late protest 41.411.

Prior to start of the hearing, ARB asked if taxes were current. Agent believes this was not appropriate because asking about status of taxes was equivalent to ARB inappropriately entering evidences to the hearing. .

Agent presented condo units sold in mid-2019. as comparable. Agent claimed TCAD appraiser incorrectly dismissed his comparable as not valid and used builder inventory values instead of sales data.

During the hearing, ARB Chair stated had conducted online research during the hearing. ARB Chair ended the hearing based upon agent being disruptive.

Agent threatening legal action if issue not resolved to this satisfaction. .

02/25/2021 Samantha & Scott Cooley, PID 915515

Property owner was granted and had a 25.25c error type ARB hearing. The protest was about the builder submitting a floor plan showing 3,463 square footage. At the hearing, the property owner provided evidence the square footage submitted by the builder was in error and should have been 1,937. At the hearing, the ARB Panel Chair determined the protest was not valid because the error was created by the builder submitting the wrong floor plan. Instead stating the only error possible for the 25.25c error was an error created by the district. ARB Staff supported the ARB decision and denied a request for another hearing.

I challenged the decision with the ARB requesting the hearing be reopened. After they consulted with their ARB attorney who agreed a builder submitting the wrong floor plan and square footage was an error allowed under a 25.25c protest the ARB has agreed to grant the property owner a new hearing.

4C

CONSENT AGENDA



Travis Central Appraisal District

Section 25.25B Report

From: February 09, 2021 To: April 06, 2021

Prop ID	Year	Owner Name/ Legal Description	Location	NOAV Market	Current Market
121199	2019	TILCAJETE PARTNERS LTD ABS 75 SUR 503 BONHAM A L D ACR 7.115 (1-D-1W)	1115 WILD BASIN LEDGE	\$1,652,217	\$1,652,217
		adjust land valuation between land segments 04.01.21 tps/rll			
123292	2020	STARK PRESCOTT A III ABS 821 SUR 78 WALDRON C W ACR 26.3700 [1-D-1]	16327 FLINT ROCK RD	\$2,226,900	\$2,226,900
		REMOVE WCID #17 ADDED IN ERROR FOR 2019-2020			
123292	2019	STARK PRESCOTT A III ABS 821 SUR 78 WALDRON C W ACR 26.3700 [1-D-1]	16327 FLINT ROCK RD	\$2,749,848	\$2,226,900
		REMOVE WCID #17 ADDED IN ERROR FOR 2019-2020			
147055	2020	CORREA ROSALINDA LOT 22 BLK B APACHE SHORES SEC 5	14512 PIMA TRL	\$142,691	\$30,000
		Vacant lot for 2020 as the improvements were removed prior to 01/01/2020. Removed improvements from 2020 roll. RLL 03/23/2021			
187046	2020	WAITE JOHN B & TONIA A LOT 83 SOUTH CHERRY HOLLOW ESTATES	10616 QUAIL VALLEY DR	\$159,057	\$74,465
		REMOVED MH DUE TO DOUBLE ASSESSMENT WITH PERSONAL PROPERTY MH ACCT #895309; PER KXS CONVERSATION W/PPTY OWNR			
324691	2020	ABRAHAM MATTHEW CHARLES & ABS 2230 SUR 4 ROSE C E ACR 23.0470 (19.8410AC IN TRAVIS CO) (1-D-1B)	12619 FITZHUGH RD	\$641,529	\$578,391
		Removing Assessory Dwelling improvement for 2020			
431128	2020	PARANDIAN FARSHID ABS 24 DELVALLE S ACR 1.72	9032 NUCKOLS CROSSING RD	\$196,865	\$196,983
		REMOVE CITY OF AUSTIN & ADD ESD 11 & 15 FOR 2020			
763754	2020	GARCIA CHRISTOPHER PERSONAL PROPERTY COMMERCIAL CAPITAL SIGNS	1823 W ANDERSON LN	\$32,022	\$4,613
		change in value per detailed asset list provided			
763754	2019	GARCIA CHRISTOPHER PERSONAL PROPERTY COMMERCIAL CAPITAL SIGNS	1823 W ANDERSON LN	\$27,624	\$27,624
		CHANGE IN VALUE PER ASSET LIST PROVIDED BY OWNER			
763754	2018	GARCIA CHRISTOPHER PERSONAL PROPERTY COMMERCIAL CAPITAL SIGNS	1823 W ANDERSON LN	\$22,099	\$22,099
		change in value per asset list provided by owner			
763754	2017	GARCIA CHRISTOPHER PERSONAL PROPERTY COMMERCIAL CAPITAL SIGNS	1823 W ANDERSON LN	\$17,679	\$17,679
		change in value per asset list provided by owner			
763754	2016	GARCIA CHRISTOPHER PERSONAL PROPERTY COMMERCIAL CAPITAL SIGNS	1823 W ANDERSON LN	\$18,804	\$18,804
		change in value per asset list provided by owner			



Travis Central Appraisal District

Section 25.25B Report

From: February 09, 2021 To: April 06, 2021

Prop ID	Year	Owner Name/ Legal Description	Location	NOAV Market	Current Market
832101	2020	AUSTIN HB RESIDENTIAL ABS 160 SUR 50 CASTRO M ACR 16.1259 (1-d-1w)	E PARMER LN	\$3,863,444	\$1,931,722
adjust for removal special waiver land segment; double assessed value on land 03.04.21 tps / rll					
862223	2019	MX3 HOMES LLC LOT 4 BLK D FAIRWAYS AT CRYSTAL FALLS SEC 4 PHS 2A (0.0083AC IN TRAVIS)(0.0083AC IN TRAVIS)	2213 QUARRY LOOP	\$167,755	\$36,000
Improvements are 100% in Williamson County. Removed improvements from the 2019 and 2020 appraisal roll. RLL 03/23/2021					
878771	2020	WRIGHT AMANDA LOUISE MONTGOMERY LOT 17 BLK 70A MUELLER SEC 10A	2518 HERNANDEZ ST	\$372,152	\$166,109
2020 Corrected value to \$166,109 due to "Joint Motion agreement" per MXC 03/29/2021//					
905660	2020	PORTER ANTHONY F LOT 1 BLK Q GRAND MESA AT CRYSTAL FALLS II SEC 8 PHS 2	905 RARE CAT ST	\$270,000	\$90,000
Correct acreage amount for 2020					
905660	2019	PORTER ANTHONY F LOT 1 BLK Q GRAND MESA AT CRYSTAL FALLS II SEC 8 PHS 2	905 RARE CAT ST	\$270,000	\$90,000
CORRECT ACREAGE FOR 2019					

4D

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
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TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Deputy Chief of Operations

DATE: April 6, 2021

SUBJECT: December 2020 Unaudited Financial Statements

The unaudited financial statements for December 2020 are attached. Financial highlights for the month are as follows:

- The District's ending fund balance was \$4,911,251. Of that, \$626,330 was nonspendable in the form of prepaid expenditures, \$3,611,106 was held in reserves as committed fund balance, and \$673,816 was unassigned fund balance. The net change in fund balance for the fiscal year to date is \$(7,759,821). The negative net change in fund balance is due to the 850 EAL Holding Corp. component unit which used reserves and miscellaneous revenue to complete the building renovations of the District's new offices during the 2020 fiscal year.
- The reserve balances total \$3,611,106. Detail account balances for each reserve account are as follows:

	<u>Current Balance</u>
Reserve for Computer Equipment	\$ 150,000
Reserve for Network Infrastructure	\$ 350,000
Reserve for Technology Enhancements	\$ 154,192
Reserve for Litigation	\$ 2,956,914
Reserve for Building Repair & Replacement	\$ -
Reserve for ARB Operations	\$ -
	<u>\$ 3,611,106</u>

- The District ended the year with a budget deficit of \$147,530. The budget deficit is contributed to reduced investment earnings that resulted from the market's reaction to the COVID-19 pandemic and a presidential election. Analysis of only budget appraisal revenue and budget expenditures (excluding miscellaneous revenue, investment earnings, and charges for services), the district ended the year with a budget deficit of \$2,855.
- 850 EAL Holding Corp. is considered a blended component unit of the District. A record of their financial position has been provided for review only.

Travis Central Appraisal District
Budget to Actual- General Fund
For the month ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance Fav (Unfav)
	Original	Amended		
REVENUE:				
Appraisal assessments	20,193,893	20,193,893	20,193,893	-
Refund of appraisal assessments	-	-	-	-
Net appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 20,193,893	\$ -
Investment earnings	250,000	250,000	97,873	(152,127)
Charges for services	20,000	20,000	6,876	(13,124)
Miscellaneous revenue	70,000	70,000	90,577	20,577
TOTAL REVENUE	\$ 20,533,893	\$ 20,533,893	\$ 20,389,219	\$ (144,674)
EXPENDITURES:				
Personnel Cost	9,389,097	8,683,722	8,777,829	(94,107)
Benefit Cost	3,180,737	2,553,071	2,475,967	77,104
Printing and mailing services	454,300	584,204	609,950	(25,746)
Operating supplies	181,850	430,499	415,952	14,547
Subscriptions and data purchases	189,779	417,279	217,026	200,253
Training and education	126,655	39,035	46,849	(7,814)
Travel expenditures	46,250	26,250	26,052	198
Utilities	426,735	473,235	575,710	(102,475)
Legal expenditures	1,335,000	2,260,000	2,390,498	(130,498)
Professional services	1,880,061	1,506,236	1,479,991	26,245
Insurance	82,500	63,500	62,215	1,285
Aerial photography	524,594	524,594	527,960	(3,366)
Rentals	134,520	135,140	144,046	(8,906)
Building and Equipment maintenance	325,765	375,765	361,966	13,799
Software maintenance	573,938	584,438	596,998	(12,560)
Other services	288,630	203,730	206,915	(3,185)
Capital Outlay	304,288	8,536,293	8,484,277	52,015
Debt Service- Principal	325,952	325,952	333,889	(7,937)
Debt Service- Interest	423,242	423,242	414,949	8,293
TOTAL EXPENDITURES	20,193,893	28,146,185	28,149,040	(2,855)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	340,000	(7,612,291.57)	(7,759,821)	(147,529.66)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	7,131,356	(7,131,356)
Transfers out	-	-	(7,131,356)	7,131,356
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	340,000	(7,612,291.57)	(7,759,821)	(147,530)
Beginning Fund Balance	12,671,072	12,671,072	12,671,072	
Ending Fund Balance	\$ 13,011,072	\$ 5,058,780	\$ 4,911,251	\$ (147,530)

TRAVIS CENTAL APPRAISAL DISTRICT

Statement of Net Position

December 31, 2020

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	3,067,047
Short-term investments	6,772,473
Receivables	130,395
Prepaid expenses and other assets	626,330
Noncurrent assets:	
Net pension asset	2,277,846
Capital assets	
Nondepreciable capital assets	1,107,652
Depreciable capital assets, net	19,452,163
TOTAL ASSETS	33,433,906
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	1,275,181
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,275,181
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	2,078,131
Unearned revenue	3,606,862
Accrued interest payable	34,216
Notes payable due within one year	343,770
Employees' compensable leave due within one year	484,181
Noncurrent liabilities:	
Notes payable	9,162,741
Net pension liability	-
Net other postemployment benefit liability	8,175,697
Employees' compensable leave	625,323
TOTAL LIABILITIES	24,510,921
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	1,420,765
TOTAL DEFERRED INFLOWS OF RESOURCES	1,420,765
NET POSITION	
Investment in capital assets	11,053,304
Restricted	-
Unrestricted	(2,275,903)
TOTAL NET POSITION	8,777,401

Travis Central Appraisal District
Statement of Activities
For the year ended December 31, 2020

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position Primary Governmental Activities
Primary Government			
Governmental Activities			
Appraisal services:			
Payroll and related expenditures	\$ 12,294,742	\$ -	\$ (12,294,742)
Data processing	596,998	97,452	(499,546)
Transportation	26,052	-	(26,052)
Operating supplies	415,952	-	(415,952)
Rentals	144,046	-	(144,046)
Legal and professional	3,888,938	-	(3,888,938)
Utilities and telephone	575,710	-	(575,710)
Building and equipment maintenance	361,966	-	(361,966)
Insurance	62,215	-	(62,215)
Other services	1,590,251	-	(1,590,251)
Interest expense	413,792	-	(413,792)
Depreciation expense	518,117	-	(518,117)
Total Governmental Activities	20,888,779	97,452	(20,791,327)
Total Primary Government	\$ 20,888,779	\$ 97,452	\$ (20,791,327)

General Revenues:

Assessments	20,193,893
Refund of Appraisal Assessments	-
Investment Income	97,873
Total General Revenues	20,291,766
Change in Net Position	(499,561)
Beginning Net Position, restated	9,276,962
Ending Net Position	\$ 8,777,401

TRAVIS CENTAL APPRAISAL DISTRICT
 Governmental Fund Balance Sheet
 December 31, 2019

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Government al Funds</u>
ASSETS			
Cash and cash equivalents	3,067,047	-	3,067,047
Short-term investments	6,772,473	-	6,772,473
Receivables	130,395	-	130,395
Prepaid items	626,330	-	626,330
TOTAL ASSETS	<u>\$ 10,596,245</u>	<u>\$ -</u>	<u>\$ 10,596,245</u>
LIABILITIES			
Accounts payable and accrued expen	2,078,131	-	2,078,131
Deferred revenue	3,606,862	-	3,606,862
TOTAL LIABILITIES	5,684,993	-	5,684,993
FUND BALANCES			
Fund balance, committed	3,611,106	-	3,611,106
Fund balance, restricted	-	-	-
Fund balance, nonspendable	626,330	-	626,330
Fund balance, unassigned	673,816	-	673,816
TOTAL FUND BALANCES	<u>4,911,252</u>	-	<u>4,911,252</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,596,245</u>	<u>\$ -</u>	<u>\$ 10,596,245</u>

Travis Central Appraisal District

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
December 31, 2020

	<u>December 31,</u> <u>2020</u>
Total fund balance- governmental fund	\$ 4,911,252
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Long-term assets are not current financial resources and are not reported in the fund financial statements:	
Net pension asset	2,277,846
Capital assets used in governmental activities are not current financial resources and therefore, are not reported in the governmental fund balance sheet. (Note 4)	
Governmental capital assets	27,909,960
Less: Accumulated depreciation	<u>(7,350,146)</u>
	20,559,814
Deferred outflows of resources for pension related items were reported in the Statement of Net Position.	1,275,181
Long-term liabilities are not payable in the current period and are not reported in the fund financial statements:	
Compensated absences	(1,109,504)
Interest Payable	(34,216)
Notes payable	(9,506,510)
Other postemployment benefit liability	<u>(8,175,697)</u>
	(18,825,927)
Deferred inflows of resources for pension related items were reported in the Statement of Net Position.	(1,420,765)
Net position of governmental activities	<u>\$ 8,777,401</u>

Travis Central Appraisal District
Statement of Revenues and Expenditures
For the year ended December 31, 2020

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Appraisal assessments	\$ 20,193,893	\$ -	\$ 20,193,893
Refund of appraisal assessments	-	-	-
Net appraisal assessments	<u>20,193,893</u>	<u>-</u>	<u>20,193,893</u>
Investment earnings	97,862	11	97,873
Charges for services	6,876	-	6,876
Miscellaneous revenue	90,577	-	90,577
TOTAL REVENUE	<u>20,389,208</u>	<u>11</u>	<u>20,389,219</u>
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	11,253,796	-	11,253,796
Data processing	596,998	-	596,998
Transportation	26,052	-	26,052
Operating supplies	415,952	-	415,952
Rentals	144,046	-	144,046
Legal and professional	3,888,938	-	3,888,938
Utilities and telephone	575,710	-	575,710
Building and equipment maintenance	361,966	-	361,966
Insurance	62,215	-	62,215
Other services	1,586,774	3,477	1,590,251
Capital outlay	627,794	7,856,483	8,484,277
Debt Service- Principal	-	333,889	333,889
Debt Service- Interest	-	414,949	414,949
TOTAL EXPENDITURES	<u>19,540,241</u>	<u>8,608,798</u>	<u>28,149,039</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	848,967	(8,608,787)	(7,759,820)
OTHER FINANCING SOURCES (USES):			
Loan Proceeds	-	-	-
Transfers in	-	7,131,356	7,131,356
Transfers out	(7,131,356)	-	(7,131,356)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,131,356)</u>	<u>7,131,356</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(6,282,389)	(1,477,431)	(7,759,820)
FUND BALANCE, beginning of year	<u>11,193,641</u>	<u>1,477,431</u>	<u>12,671,072</u>
FUND BALANCE, end of year	<u>\$ 4,911,252</u>	<u>\$ -</u>	<u>\$ 4,911,252</u>

Travis Central Appraisal District

Reconciliation of the Statement of Revenues, Expenditures & Changes in Fund Balance
of the Governmental Fund to the Statement of Activities
For the year ended December 31, 2020

	<u>December 31,</u> <u>2020</u>
Net change in fund balance- governmental fund	\$ (7,759,820)
Amounts reported for governmental activities in the statement of activities are different because:	
The governmental fund reports capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlay exceeds depreciation in the current period is (Note 4):	8,484,277
Depreciation expense on capital assets is reported in the statement of activities, but does not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the	(518,117)
Current year changes in accrued interest payable do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds.	1,157
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.	
Pensions	(330,506)
Other postemployment benefits	<u>(584,106)</u>
	(914,612)
Issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has an effect on net position.	
Issuance of debt	
Principal repayment on long-term debt	<u>333,889</u>
	333,889
Current year changes in long-term liabilities for employees' compensable leave do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.	(126,335)
Change in net position of governmental activities	<u>\$ (499,561)</u>

Travis Central Appraisal District
 Budget-to-Actual
 01 - ARB
 From 1/1/2021 Through 12/31/2021

	Budgeted Amount- Total Budget	Budgeted Amount- YTD	Actual	Variance with Final Budget (Over) Under	Percent of Total Budget Remaining
Expenditures					
Payroll Costs					
Salaries	1,172,175.00	0.00	46,675.00	(46,675.00)	96.02%
Total Payroll Costs	1,172,175.00	0.00	46,675.00	(46,675.00)	96.02%
Supplies					
Operating Supplies	750.00	0.00	120.00	(120.00)	84.00%
Books/Publ/Subs/Data Bases	900.00	0.00	0.00	0.00	100.00%
Total Supplies	1,650.00	0.00	120.00	(120.00)	92.73%
Services					
Training & Education	7,500.00	0.00	9,800.00	(9,800.00)	(30.67)%
Attorney & Court Costs	20,000.00	0.00	0.00	0.00	100.00%
Total Services	27,500.00	0.00	9,800.00	(9,800.00)	64.36%
Total Expenditures	1,201,325.00	0.00	56,595.00	(56,595.00)	95.29%
Excess (Deficiency) of Revenues over (Under) Expenditures	(1,201,325.00)	0.00	(56,595.00)	(56,595.00)	(95.29)%

Travis Central Appraisal District
Standard General Ledger
From 1/1/2021 Through 4/6/2021

<u>Account Code</u>	<u>Account Title</u>	<u>Effective Date</u>	<u>Document Description</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>Credit</u>
40101	Salaries			Opening Balance		0.00
		1/22/2021	ARB Payroll PPE 01.15.21 (10 days @ \$225/day)	ARB Payroll PPE 01.15.21 (10 days @ \$225/day)	2,250.00	
		1/22/2021	ARB Payroll PPE 01.15.21 (3 days @ \$200/day)	ARB Payroll PPE 01.15.21 (3 days @ \$200/day)	600.00	
		1/22/2021	ARB Payroll PPE 01.15.21 (7 days @ \$275/day)	ARB Payroll PPE 01.15.21 (7 days @ \$275/day)	1,925.00	
		1/22/2021	Correction to ARB Payroll PPE 01.15.21 (Sally Becker & Daimon Briggs)	ARB Payroll PPE 01.15.21 (1 days @ \$225/day)- Moved from 40125	170.00	
		1/22/2021	Correction to ARB Payroll PPE 01.15.21 (Sally Becker & Daimon Briggs)	ARB Payroll PPE 01.15.21 (10 days @ \$225/day)- Moved from 40119	2,250.00	
		1/31/2021	ARB Payroll PPE 01.29.21 (0.5 days @ \$170/day)	ARB Payroll PPE 01.29.21 (0.5 days @ \$170/day)	2,550.00	
		1/31/2021	ARB Payroll PPE 01.29.21 (0.5 days @ \$190/day)	ARB Payroll PPE 01.29.21 (0.5 days @ \$190/day)	190.00	
		1/31/2021	ARB Payroll PPE 01.29.21 (8 days @ \$275/day)	ARB Payroll PPE 01.29.21 (8 days @ \$275/day)	2,200.00	
		1/31/2021	ARB Payroll PPE 01.29.21 (9 days @ \$225/day)	ARB Payroll PPE 01.29.21 (9 days @ \$225/day)	4,050.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (0 days @ \$160/day)	ARB Payroll PPE 02.12.21 (0 days @ \$160/day)	600.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (0 days @ \$170/day)	ARB Payroll PPE 02.12.21 (0 days @ \$170/day)	720.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (0 days @ \$180/day)	ARB Payroll PPE 02.12.21 (0 days @ \$180/day)	200.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (0 days @ \$190/day)	ARB Payroll PPE 02.12.21 (0 days @ \$190/day)	80.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (0 days @ \$200/day)	ARB Payroll PPE 02.12.21 (0 days @ \$200/day)	40.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (0.5 days @ \$170/day)	ARB Payroll PPE 02.12.21 (0.5 days @ \$170/day)	125.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (1.5 days @ \$160/day)	ARB Payroll PPE 02.12.21 (1.5 days @ \$160/day)	280.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (10 days @ \$225/day)	ARB Payroll PPE 02.12.21 (5 days @ \$225/day)- Hearing Pay	2,250.00	

Travis Central Appraisal District
Standard General Ledger
From 1/1/2021 Through 4/6/2021

<u>Account Code</u>	<u>Account Title</u>	<u>Effective Date</u>	<u>Document Description</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>Credit</u>
		2/19/2021	ARB Payroll PPE 02.12.21 (10 days @ \$225/day)	ARB Payroll PPE 02.12.21 (5 days @ \$225/day)- Nonhearing Pay	2,250.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (2 days @ \$180/day)	ARB Payroll PPE 02.12.21 (2 days @ \$180/day)	400.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (3 days @ \$180/day)	ARB Payroll PPE 02.12.21 (3 days @ \$180/day)	2,860.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (3 days @ \$200/day)	ARB Payroll PPE 02.12.21 (3 days @ \$200/day)	640.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (3.5 days @ \$170/day)	ARB Payroll PPE 02.12.21 (3.5 days @ \$170/day)	595.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (4 days @ \$170/day)	ARB Payroll PPE 02.12.21 (4 days @ \$170/day)	5,720.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (4 days @ \$180/day)	ARB Payroll PPE 02.12.21 (4 days @ \$180/day)	1,520.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (4 days @ \$190/day)	ARB Payroll PPE 02.12.21 (4 days @ \$190/day)	800.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (4 days @ \$200/day)	ARB Payroll PPE 02.12.21 (4 days @ \$200/day)	1,680.00	
		2/19/2021	ARB Payroll PPE 02.12.21 (9.5 days @ \$275/day)	ARB Payroll PPE 02.12.21 (4.5 days @ \$275/day)- Hearing Pay	1,237.50	
		2/19/2021	ARB Payroll PPE 02.12.21 (9.5 days @ \$275/day)	ARB Payroll PPE 02.12.21 (5 days @ \$275/day)- Nonhearing Pay	1,375.00	
		2/26/2021	Nonhearing Pay- PPE 02.26.21 (0.5 days @ \$190/day)	Nonhearing Pay- PPE 02.26.21 (0.5 days @ \$190/day)	95.00	
		2/26/2021	Nonhearing Pay- PPE 02.26.21 (4 days @ \$225/day)	Nonhearing Pay- PPE 02.26.21 (4 days @ \$225/day)	1,800.00	
		2/26/2021	Nonhearing Pay- PPE 02.26.21 (6 days @ \$275/day)	Nonhearing Pay- PPE 02.26.21 (6 days @ \$275/day)	1,650.00	
		3/12/2021	Nonhearing Pay- PPE 03.12.21 (0.5 days @ \$170/day)	Nonhearing Pay- PPE 03.12.21 (0.5 days @ \$170/day)	85.00	
		3/12/2021	Nonhearing Pay- PPE 03.12.21 (3.5 @ \$225/day)	Nonhearing Pay- PPE 03.12.21 (3.5 @ \$225/day)	787.50	

Travis Central Appraisal District
Standard General Ledger
From 1/1/2021 Through 4/6/2021

<u>Account Code</u>	<u>Account Title</u>	<u>Effective Date</u>	<u>Document Description</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>Credit</u>
		3/12/2021	Nonhearing Pay- PPE 03.12.21 (4.5 days @ \$275/day)	Nonhearing Pay- PPE 03.12.21 (4.5 days @ \$275/day)	1,237.50	
		3/12/2021	Nonhearing Pay- PPE 03.12.21 (6.5 days @ \$225/day)	Nonhearing Pay- PPE 03.12.21 (6.5 days @ \$225/day)	1,462.50	
				Transaction Total	<u>46,675.00</u>	<u>0.00</u>
Balance 40101	Salaries				46,675.00	
40119	Auto Allowance			Opening Balance	0.00	
		1/22/2021	ARB Payroll PPE 01.15.21 (10 days @ \$225/day)	ARB Payroll PPE 01.15.21 (10 days @ \$225/day)	2,250.00	
		1/22/2021	Correction to ARB Payroll PPE 01.15.21 (Sally Becker & Daimon Briggs)	ARB Payroll PPE 01.15.21 (10 Days @ \$225/day)- Posted to Wrong GL Acct (Becker)		2,250.00
				Transaction Total	<u>2,250.00</u>	<u>2,250.00</u>
Balance 40119	Auto Allowance				0.00	
40125	FICA Taxes			Opening Balance	0.00	
		1/22/2021	ARB Payroll PPE 01.15.21 (1 days @ \$170/day)	ARB Payroll PPE 01.15.21 (1 days @ \$170/day)	170.00	
		1/22/2021	Correction to ARB Payroll PPE 01.15.21 (Sally Becker & Daimon Briggs)	ARB Payroll PPE 01.15.21 (1 day @ \$170/day)- Posted to Wrong GL Acct (D. Briggs)		170.00
				Transaction Total	<u>170.00</u>	<u>170.00</u>
Balance 40125	FICA Taxes				0.00	
40220	Operating Supplies			Opening Balance	0.00	
		1/31/2021	Background Checks for New Hires - January 2021	Background Checks for New Hires - January 2021	120.00	
				Transaction Total	<u>120.00</u>	<u>0.00</u>

Travis Central Appraisal District
 Standard General Ledger
 From 1/1/2021 Through 4/6/2021

<u>Account Code</u>	<u>Account Title</u>	<u>Effective Date</u>	<u>Document Description</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>Credit</u>
Balance 40220	Operating Supplies				120.00	
40330	Education & Training			Opening Balance	0.00	
		2/22/2021	2021 Online PTAD ARB Training (6 Employees)	2021 Online PTAD ARB Training (6 Employees)	600.00	
		3/2/2021	ARB Comptroller Training-2021	ARB Comptroller Training-2021	1,100.00	
		3/2/2021	ARB Comtroller Training- 2021	ARB Comtroller Training- 2021	8,100.00	
				Transaction Total	<u>9,800.00</u>	<u>0.00</u>
Balance 40330	Education & Training				9,800.00	
Report Opening/Current Balance					0.00	0.00
Report Transaction Totals					59,015.00	2,420.00
Report Current Balances					<u>59,015.00</u>	<u>2,420.00</u>
Report Difference					<u>56,595.00</u>	



**Monthly Investment Report
December 31, 2020**

It's Over But... It Left a Bumpy Road Ahead

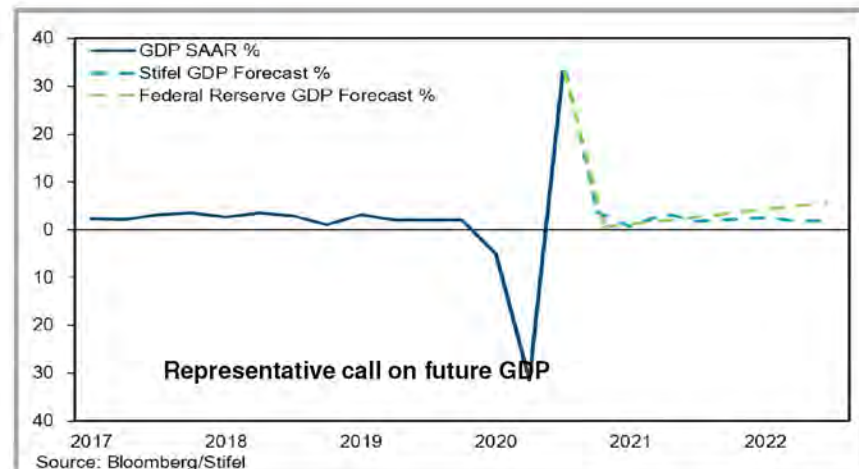
Whew...2020 is finally over!

By any measure, the impact of the pandemic has been devastating for the US and the entire globe, wreaking havoc on every aspect of our traditional life – how we work, learn, shop, even interact with each other – and has forced the US economy into recession after more than ten years of expansion, the longest in history. After the initial lockdown and a record decline in every part of the economy, a partial reopening of the economy ushered in a welcomed revival of activity, highlighting both the importance and resiliency of the private sector. But that improvement appears to be short-lived. Re-opening brought resurgence – and even more public frustration which has affected our very core.

This is a health crisis after all, meaning there is no policy solution as consumers will face lingering hesitancy to reenter the market (local or investment!) or interact as before with others or crowds. So businesses will take time to reconnect with employees or supply chains. Outstanding issues like trade will also resurface.

The road to sustainable positive growth could be more difficult and more complex to attain than previously anticipated, with the reduced level of control that policy makers have to spur the economy back to prosperity. In all likelihood, the road ahead will be long, bumpy and uncertain with the virus itself determining the path to recovery. Beyond an initial snap-back recovery of some sectors like housing, a sizable segment of the economy may take much longer to return. The Democratic sweep brings the prospect of sizable and controversial legislation increases, including further stimulus as well as sizable support to states is increasingly possible. Anticipated stimulus checks again drive investors into risk assets.

Tax hikes are also more likely, slowing growth, but not a sure thing as some Democratic senators with at-risk seats are likely to push against policies that stray too far from the center. Low interest rates will continue to stir whatever little hope there is.



Doubt and Dichotomy

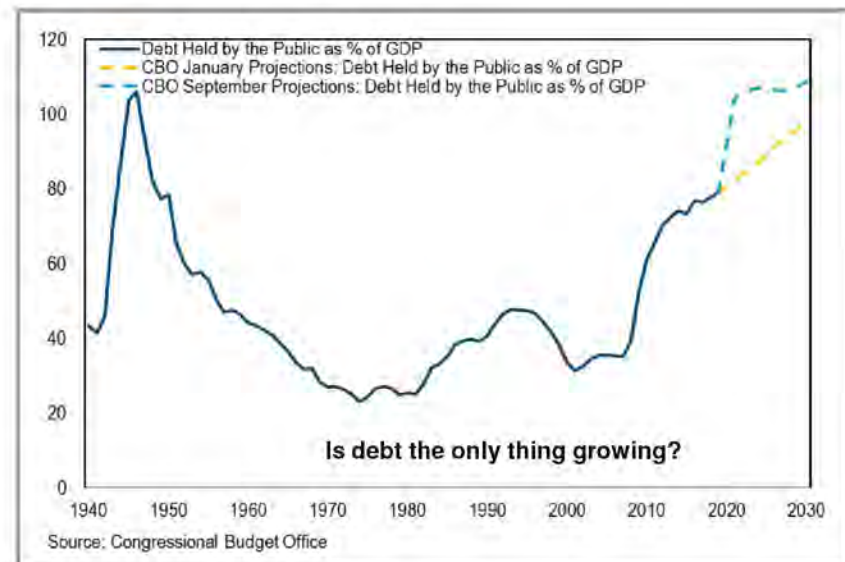
There is a dichotomy in the economy which has been operating throughout the year. A rise in jobless claims and lower payrolls illustrate fragility, but the housing boom brought on largely by low rates and a migration away from city cores, has shown continuing strength. Inventories have increased, but prices paid declined and shipments and new orders are down, however the LEI (leading indicators) is up. All of this points to a slower spending rate among consumers and also a lower savings rate. The stimulus debacle slowed check distribution but a now promised \$2,000 should fill a void for many families and businesses – and governments.

Such a situation anticipates little inflation and Inflation fears will expectedly accelerate and rise with more robust fiscal policy action in 2021. Clearly with the injection of trillions of dollars into the economy by the federal government and the expectation of trillions more, inflation risks should follow. However, inflationary implications also depend on the consumer's ability or willingness to spend those available funds.

In fact, an ongoing lower level of consumption globally, resulting from a tepid recovery along with persistently elevated joblessness well into 2021, will more likely lead to a stagnant deterioration in price pressures over the near to medium term. Presumed weakness in the velocity of money will expectedly trump the increase in money supply for the time being.

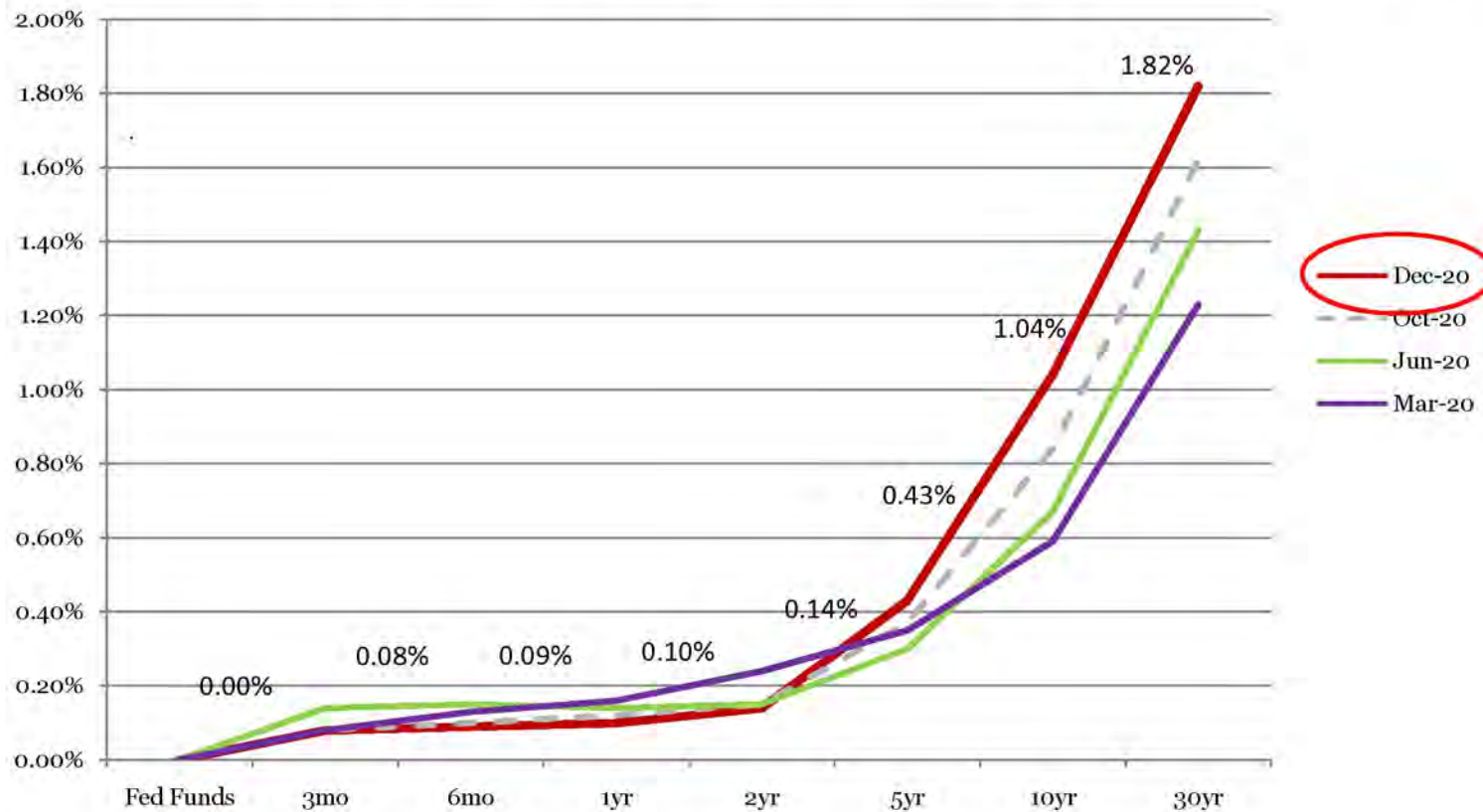
The Fed and the new Treasury secretary – Janet Yellen – will continue to support the economy and the markets through asset purchases, lending and liquidity programs and low rates. The Fed has already grown its balance sheet by \$7+ trillion and says it is willing to keep going.

Yellen has been known for a weak dollar position, but she will face pressure to move to a stronger dollar. That fuels the fears of our trading partners because of the US advantage it engenders. We can expect continuing trade tensions as Yellen has already named 2 countries as manipulators and has a list of 10 more using *artificial interference*. 2021 will clearly be another interesting year.



A Breakout of Sorts ?

- The curve continues to fight the virus and though the long end has moved up slightly in yield on potential recovery fears, the short end remains almost stationary.
- The various covid vaccines have been a major boost to confidence, but until it is disseminated and recovery begins, the impact is more of a confidence builder than a reality. That appears to require several more months.
- The Fed has stated its intention to stay at 0.0% Fed Funds through 2023.
- A final governmental *peaceful* transition should more closely identify upcoming changes and give the markets a boost for risk assets.

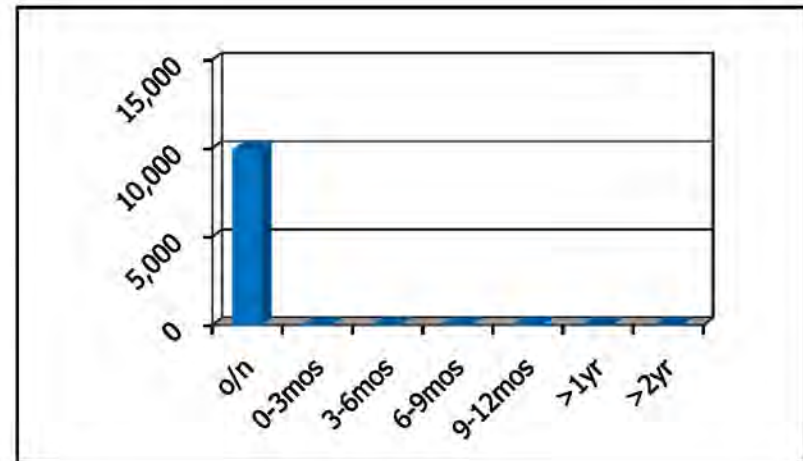
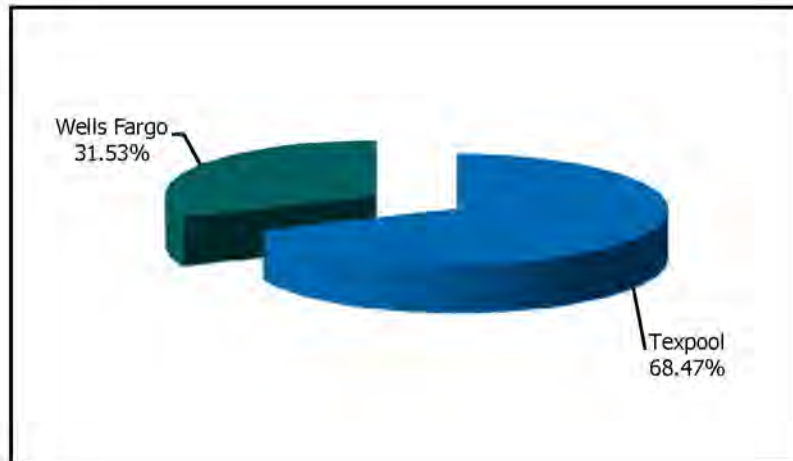


End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Your Portfolio

As of December 31, 2020

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions. These are unusual times and where extensions can be made it is important to make them for any value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. Liquidity will not be attractive but as the curve flattens it also is sometimes the only sector available as year end expenditures loom. Our expectation is of continuing low rates but we will attempt to find value in all authorized sectors to capture yield available.
- Hopefully Fed actions will return us to some normalcy soon. This is what we are watching for and acting on.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
December 31, 2020**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	6,772,472.61	6,772,472.61	6,772,472.61	68.47	1	1	0.117
Wells Fargo Bank	3,118,458.30	3,118,458.30	3,118,458.30	31.53	1	1	0.012
Investments	9,890,930.91	9,890,930.91	9,890,930.91	100.00%	1	1	0.084

Total Earnings	December 31 Month Ending	Fiscal Year To Date	Fiscal Year Ending
Current Year	632.90	76,400.79	76,400.79

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the Travis Central Appraisal District of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

Leana Mann, Director of Operations



Travis Central Appraisal Dist.
 Summary by Type
 December 31, 2020
 Grouped by Fund

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 850 EAL Holding Corp.						
Wells Fargo Bank	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: General Fund						
Texpool/Texpool Prime	2	6,772,472.61	6,772,472.61	68.47	0.117	1
Wells Fargo Bank	4	3,118,458.30	3,118,458.30	31.53	0.012	1
Subtotal	6	9,890,930.91	9,890,930.91	100.00	0.084	1
Total and Average	7	9,890,930.91	9,890,930.91	100.00	0.084	1



INVESTMENT PROFESSIONALS

Travis Central Appraisal Dist.
 Fund 850 - 850 EAL Holding Corp.
 Investments by Fund
 December 31, 2020

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Wells Fargo Bank										
61442	10006	Wells Fargo Choice IV Comm Ckg	01/01/2020	0.00	0.00	0.00				1
Subtotal and Average				0.00	0.00	0.00		0.000	0.000	0
Total Investments and Average				0.00	0.00	0.00		0.000	0.000	0

**Fund GEN - General Fund
Investments by Fund
December 31, 2020**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	3,352,112.34	3,352,112.34	3,352,112.34	0.091	0.089	0.090	1
900001A	10001	Texpool Prime	10/01/2019	3,420,360.27	3,420,360.27	3,420,360.27	0.143	0.141	0.143	1
Subtotal and Average				6,772,472.61	6,772,472.61	6,772,472.61		0.116	0.117	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	20.23	20.23	20.23	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	0.06	0.06	0.06	0.180	0.177	0.180	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	617,699.00	617,699.00	617,699.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	2,500,739.01	2,500,739.01	2,500,739.01	0.015	0.014	0.014	1
Subtotal and Average				3,118,458.30	3,118,458.30	3,118,458.30		0.012	0.012	1
Total Investments and Average				9,890,930.91	9,890,930.91	9,890,930.91		0.083	0.084	1



Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
December 1, 2020 - December 31, 2020
Yield on Average Book Value

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings				
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings		
Fund: 850 EAL Holding Corp.														
61442	10006	850	RR2	0.00	11.37	10.64					0.00	0.00	0.00	
			Subtotal	0.00	11.37	10.64					0.00	0.00	0.00	
Fund: General Fund														
900001	10000	GEN	RRP	3,352,112.34	2,145,927.13	2,184,836.33		0.091	0.091		168.48	0.00	168.48	
900001A	10001	GEN	RRP	3,420,360.27	3,419,944.75	3,419,958.15		0.143	0.143		415.52	0.00	415.52	
8477	10002	GEN	RR2	2,500,739.01	2,627,330.15	2,344,277.18		0.015	0.014		28.61	0.00	28.61	
90401	10003	GEN	RR2	20.23	157,448.97	148,913.08		0.160	0.160		20.23	0.00	20.23	
88469	10004	GEN	RR2	0.06	501.11	468.78		0.180	0.151		0.06	0.00	0.06	
88477	10005	GEN	RR2	617,699.00	0.00	19,925.77					0.00	0.00	0.00	
			Subtotal	9,890,930.91	8,351,152.11	8,118,379.30					0.092	632.90	0.00	632.90
			Total	9,890,930.91	8,351,163.48	8,118,389.93					0.092	632.90	0.00	632.90



Quarterly Investment Report December 31, 2020

It's Over But... It Left a Bumpy Road Ahead

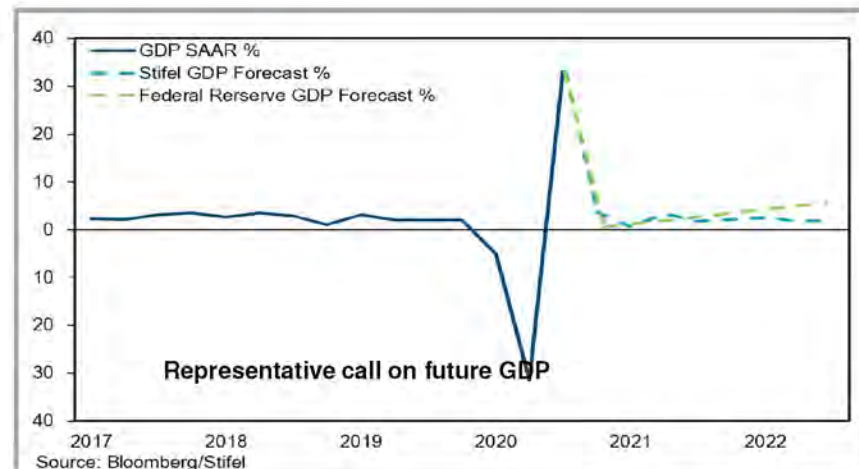
Whew..2020 is finally over!

By any measure, the impact of the pandemic has been devastating for the US and the entire globe, wreaking havoc on every aspect of our traditional life – how we work, learn, shop, even interact with each other – and has forced the US economy into recession after more than ten years of expansion, the longest in history. After the initial lockdown and a record decline in every part of the economy, a partial reopening of the economy ushered in a welcomed revival of activity, highlighting both the importance and resiliency of the private sector. But that improvement appears to be short-lived. Re-opening brought resurgence – and even more public frustration which has affected our very core.

This is a health crisis after all, meaning there is no policy solution as consumers will face lingering hesitancy to reenter the market (local or investment!) or interact as before with others or crowds. So businesses will take time to reconnect with employees or supply chains. Outstanding issues like trade will also resurface.

The road to sustainable positive growth could be more difficult and more complex to attain than previously anticipated, with the reduced level of control that policy makers have to spur the economy back to prosperity. In all likelihood, the road ahead will be long, bumpy and uncertain with the virus itself determining the path to recovery. Beyond an initial snap-back recovery of some sectors like housing, a sizable segment of the economy may take much longer to return. The Democratic sweep brings the prospect of sizable and controversial legislation increases, including further stimulus as well as sizable support to states is increasingly possible. Anticipated stimulus checks again drive investors into risk assets.

Tax hikes are also more likely, slowing growth, but not a sure thing as some Democratic senators with at-risk seats are likely to push against policies that stray too far from the center. Low interest rates will continue to stir whatever little hope there is.



Doubt and Dichotomy

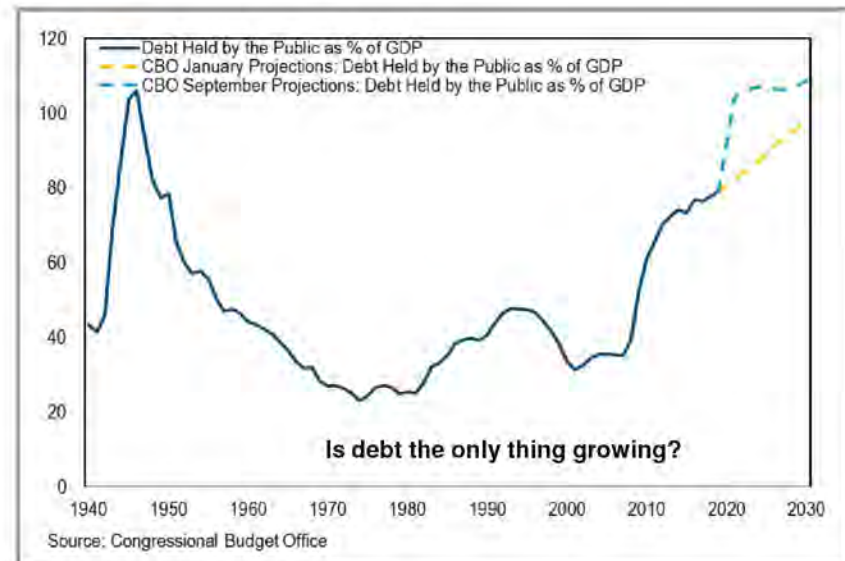
There is a dichotomy in the economy which has been operating throughout the year. A rise in jobless claims and lower payrolls illustrate fragility, but the housing boom brought on largely by low rates and a migration away from city cores, has shown continuing strength. Inventories have increased, but prices paid declined and shipments and new orders are down, however the LEI (leading indicators) is up. All of this points to a slower spending rate among consumers and also a lower savings rate. The stimulus debacle slowed check distribution but a now promised \$2,000 should fill a void for many families and businesses – and governments.

Such a situation anticipates little inflation and Inflation fears will expectedly accelerate and rise with more robust fiscal policy action in 2021. Clearly with the injection of trillions of dollars into the economy by the federal government and the expectation of trillions more, inflation risks should follow. However, inflationary implications also depend on the consumer's ability or willingness to spend those available funds.

In fact, an ongoing lower level of consumption globally, resulting from a tepid recovery along with persistently elevated joblessness well into 2021, will more likely lead to a stagnant deterioration in price pressures over the near to medium term. Presumed weakness in the velocity of money will expectedly trump the increase in money supply for the time being.

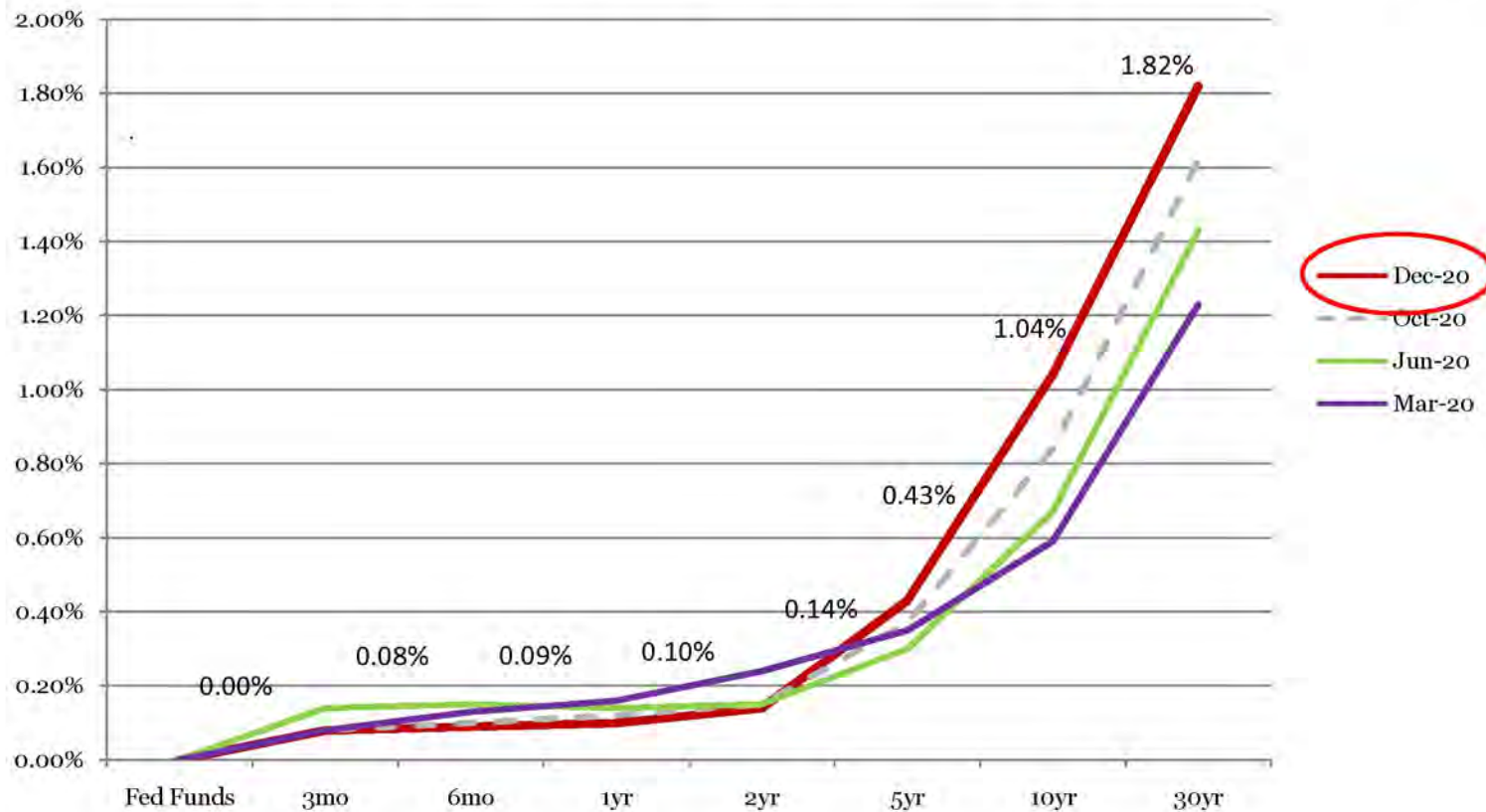
The Fed and the new Treasury secretary – Janet Yellen – will continue to support the economy and the markets through asset purchases, lending and liquidity programs and low rates. The Fed has already grown its balance sheet by \$7+ trillion and says it is willing to keep going.

Yellen has been known for a weak dollar position, but she will face pressure to move to a stronger dollar. That fuels the fears of our trading partners because of the US advantage it engenders. We can expect continuing trade tensions as Yellen has already named 2 countries as manipulators and has a list of 10 more using *artificial interference*. 2021 will clearly be another interesting year.



A Breakout of Sorts ?

- The curve continues to fight the virus and though the long end has moved up slightly in yield on potential recovery fears, the short end remains almost stationary.
- The various covid vaccines have been a major boost to confidence, but until it is disseminated and recovery begins, the impact is more of a confidence builder than a reality. That appears to require several more months.
- The Fed has stated its intention to stay at 0.0% Fed Funds through 2023.
- A final governmental *peaceful* transition should more closely identify upcoming changes and give the markets a boost for risk assets.



End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Travis Central Appraisal District, Texas

Quarterly Investment Report

October – December 2020

Portfolio Summary Management Report


This quarterly report is prepared in compliance with the Investment Policy of the District and the Public Funds Investment Act (Chapter 2256, Texas Government Code).

<u>Portfolio as of September 30, 2020</u>		<u>Portfolio as of December 31, 2020</u>	
Beginning Book Value	\$ 9,287,687	Ending Book Value	\$ 9,890,931
Beginning Market Value	\$ 9,287,687	Ending Market Value	\$ 9,890,931
Unrealized Gain/Loss	\$ 0	Investment Income for the period	\$ 2,325
		Unrealized Gain/Loss	\$ 0
		Change in Unrealized Gain/Loss	\$ 0
WAM at Beginning Period Date ¹	1 day	WAM at Ending Period Date ¹	1 day
		Change in Market Value ²	\$ 603,244

Average Yield to Maturity for period 0.102%

Average Yield 3 month Treasury Bill for period 0.090%

Leana H. Mann, Director of Operations
Travis Central Appraisal District



Ms. Linda Patterson, President
Patterson & Associates, Registered Investment Advisor

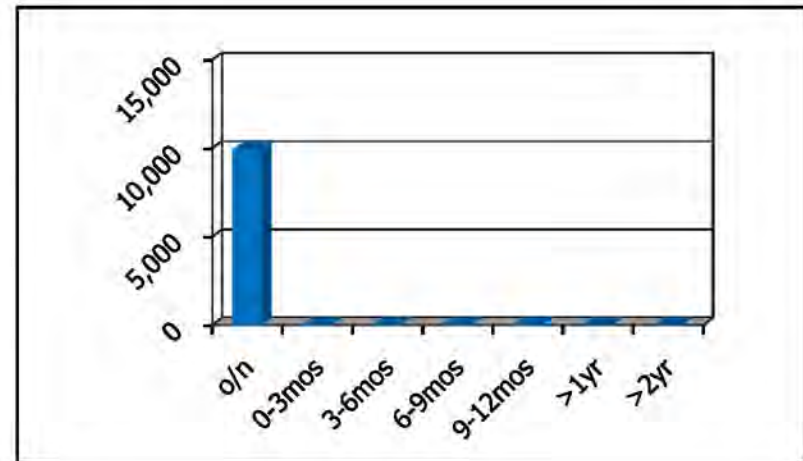
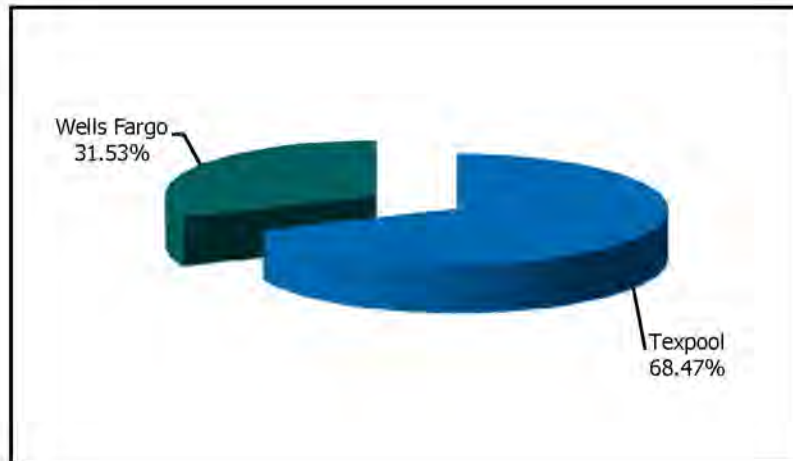
¹ WAM, represents weighted average maturity.

² **Change in Market Value**" is required data, but will primarily reflect the receipts and expenditures of the District's funds from quarter to quarter.

Your Portfolio

As of December 31, 2020

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions. These are unusual times and where extensions can be made it is important to make them for any value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. Liquidity will not be attractive but as the curve flattens it also is sometimes the only sector available as year end expenditures loom. Our expectation is of continuing low rates but we will attempt to find value in all authorized sectors to capture yield available.
- Hopefully Fed actions will return us to some normalcy soon. This is what we are watching for and acting on.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
December 31, 2020**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	6,772,472.61	6,772,472.61	6,772,472.61	68.47	1	1	0.117
Wells Fargo Bank	3,118,458.30	3,118,458.30	3,118,458.30	31.53	1	1	0.012
Investments	9,890,930.91	9,890,930.91	9,890,930.91	100.00%	1	1	0.084

Total Earnings	December 31 Month Ending	Fiscal Year To Date	Fiscal Year Ending
Current Year	632.90	76,400.79	76,400.79

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the Travis Central Appraisal District of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

Leana Mann, Director of Operations



Travis Central Appraisal Dist.
 Summary by Type
 December 31, 2020
 Grouped by Fund

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 850 EAL Holding Corp.						
Wells Fargo Bank	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: General Fund						
Texpool/Texpool Prime	2	6,772,472.61	6,772,472.61	68.47	0.117	1
Wells Fargo Bank	4	3,118,458.30	3,118,458.30	31.53	0.012	1
Subtotal	6	9,890,930.91	9,890,930.91	100.00	0.084	1
Total and Average	7	9,890,930.91	9,890,930.91	100.00	0.084	1



INVESTMENT PROFESSIONALS

Travis Central Appraisal Dist.
 Fund 850 - 850 EAL Holding Corp.
 Investments by Fund
 December 31, 2020

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Wells Fargo Bank										
61442	10006	Wells Fargo Choice IV Comm Ckg	01/01/2020	0.00	0.00	0.00				1
Subtotal and Average				0.00	0.00	0.00		0.000	0.000	0
Total Investments and Average				0.00	0.00	0.00		0.000	0.000	0

**Fund GEN - General Fund
Investments by Fund
December 31, 2020**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	3,352,112.34	3,352,112.34	3,352,112.34	0.091	0.089	0.090	1
900001A	10001	Texpool Prime	10/01/2019	3,420,360.27	3,420,360.27	3,420,360.27	0.143	0.141	0.143	1
Subtotal and Average				6,772,472.61	6,772,472.61	6,772,472.61		0.116	0.117	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	20.23	20.23	20.23	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	0.06	0.06	0.06	0.180	0.177	0.180	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	617,699.00	617,699.00	617,699.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	2,500,739.01	2,500,739.01	2,500,739.01	0.015	0.014	0.014	1
Subtotal and Average				3,118,458.30	3,118,458.30	3,118,458.30		0.012	0.012	1
Total Investments and Average				9,890,930.91	9,890,930.91	9,890,930.91		0.083	0.084	1



Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
October 1, 2020 - December 31, 2020
Yield on Average Book Value

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: 850 EAL Holding Corp.												
61442	10006	850	RR2	0.00	5,011.52	3,000.51			0.159	1.20	0.00	1.20
			Subtotal	0.00	5,011.52	3,000.51			0.159	1.20	0.00	1.20
Fund: General Fund												
900001	10000	GEN	RRP	3,352,112.34	2,145,466.88	2,158,819.61		0.091	0.116	628.73	0.00	628.73
900001A	10001	GEN	RRP	3,420,360.27	3,418,825.67	3,419,442.59		0.143	0.178	1,534.60	0.00	1,534.60
8477	10002	GEN	RR2	2,500,739.01	3,564,644.73	3,548,162.29		0.015	0.011	97.93	0.00	97.93
90401	10003	GEN	RR2	20.23	153,237.14	153,846.63		0.160	0.160	62.04	0.00	62.04
88469	10004	GEN	RR2	0.06	500.98	490.15		0.180	0.154	0.19	0.00	0.19
88477	10005	GEN	RR2	617,699.00	0.00	6,714.12				0.00	0.00	0.00
			Subtotal	9,890,930.91	9,282,675.40	9,287,475.39			0.099	2,323.49	0.00	2,323.49
			Total	9,890,930.91	9,287,686.92	9,290,475.90			0.099	2,324.69	0.00	2,324.69



Travis Central Appraisal Dist.
Texas Compliance Change in Val Report
Sorted by Fund
October 1, 2020 - December 31, 2020

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
Fund: 850 EAL Holding Corp									
10006	WFCHIV	850	01/01/2020	1.20	5,011.52	497,511.82	502,523.34	-5,011.52	0.00
61442	0.00	0.000	/ /	1.20	5,011.52	497,511.82	502,523.34	-5,011.52	0.00
Sub Totals For: Fund: 850 EAL Holding Corp				1.20	5,011.52	497,511.82	502,523.34	-5,011.52	0.00
				1.20	5,011.52	497,511.82	502,523.34	-5,011.52	0.00
Fund: General Fund									
10000	TXPOOL	GEN	10/01/2019	628.73	2,145,466.88	1,206,645.46	0.00	1,206,645.46	3,352,112.34
900001	3,352,112.34	0.090	/ /	628.73	2,145,466.88	1,206,645.46	0.00	1,206,645.46	3,352,112.34
10001	TXPRIM	GEN	10/01/2019	1,534.60	3,418,825.67	1,534.60	0.00	1,534.60	3,420,360.27
900001A	3,420,360.27	0.143	/ /	1,534.60	3,418,825.67	1,534.60	0.00	1,534.60	3,420,360.27
10002	WFSW	GEN	10/01/2019	97.93	3,564,644.73	5,034,994.57	6,098,814.22	-1,063,905.72	2,500,739.01
8477	2,500,739.01	0.014	/ /	86.07	3,564,644.73	5,034,994.57	6,098,814.22	-1,063,905.72	2,500,739.01
10003	WFABCP	GEN	10/01/2019	62.04	153,237.14	6,324.62	159,541.53	-153,216.91	20.23
90401	20.23	0.160	/ /	62.04	153,237.14	6,324.62	159,541.53	-153,216.91	20.23
10004	WFABCP	GEN	10/01/2019	0.19	500.98	442,555.19	443,056.11	-500.92	0.06
88469	0.06	0.180	/ /	0.19	500.98	442,555.19	443,056.11	-500.92	0.06
10005	WFCCAP	GEN	10/01/2019	0.00	0.00	12,669,650.08	12,051,951.08	617,699.00	617,699.00
88477	617,699.00	0.000	/ /	0.00	0.00	12,669,650.08	12,051,951.08	617,699.00	617,699.00
Sub Totals For: Fund: General Fund				2,323.49	9,282,675.40	19,361,704.52	18,753,362.94	608,255.51	9,890,930.91
				2,311.63	9,282,675.40	19,361,704.52	18,753,362.94	608,255.51	9,890,930.91
Report Grand Totals:				2,324.69	9,287,686.92	19,859,216.34	19,255,886.28	603,243.99	9,890,930.91
				2,312.83	9,287,686.92	19,859,216.34	19,255,886.28	603,243.99	9,890,930.91



**Monthly Investment Report
January 31, 2021**

New Players and New Agendas

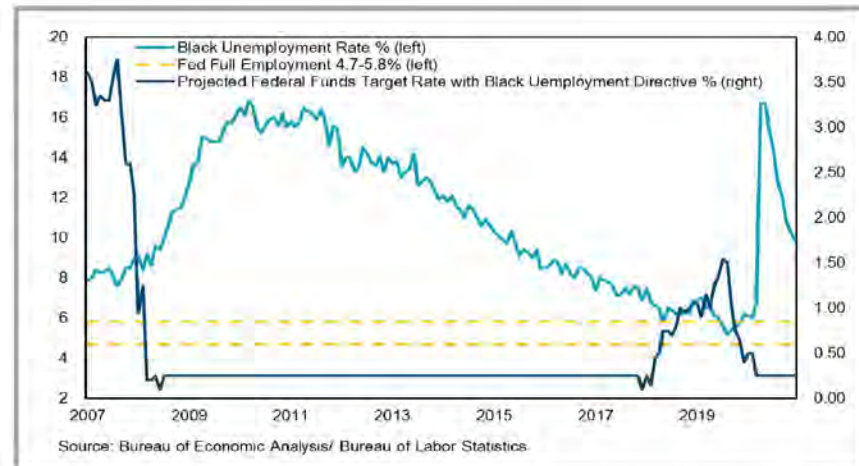
Right or wrong, the policy environment during the pandemic has been complicated by politics and social agendas. This will undoubtedly continue to cause uncertainty in the markets.

At the onset of Covid-19, the Fed deployed multiple economic support measures. Accommodative policy grew to stabilize credit markets: lowering interest rates to zero, ramping up asset purchases, and launching multiple lending and liquidity programs - which pumped trillions of dollars into the system. The Fed is still buying Treasuries of at least \$80 billion per month and mortgage-backed securities of at least \$40 billion per month, with purchases totaling \$2.9T since March. The FOMC is mindful of the drastic *taper tantrum* of 2013 when Bernanke tried to take away the punchbowl and they won't do *that* again. Chair Powell has again repeated his "*we're not thinking about thinking about*" reducing QE or raising rates as the pandemic weighs on the U.S. economy. Read here: [low rates](#).

Now 2021 brings critics that argue the Fed has not done enough to encourage economic *equality*. (Which they actually started in 2019 in an outreach program on the Fed Board and regional banks.)

In addition to the long-standing dual mandate of managing inflation and full employment, any unstudied move for the Fed to address economic equality would surely bring the Fed into the Congressional domain. This is a slippery slope allowing regulatory controls (wages, lending, etc.) to side-step Congressional action. It would also tend to longer term rate accommodation. Congress throughout has been slow to take any action, but with party control in Congress it should be more accountable and productive without redefining our core structure.

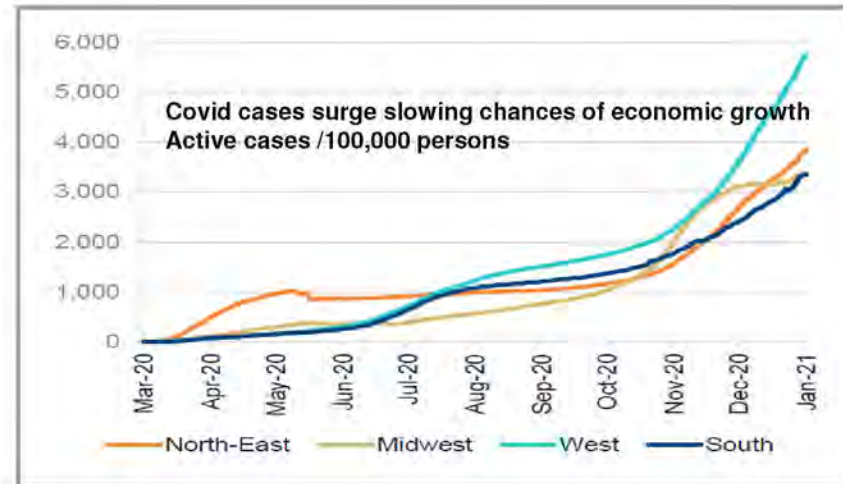
The current trying economic situation needs stimulus but, providing simply more direct payment stimulus, could prove problematic. One has to look at diminishing returns from earlier government outlays amid rising savings and investment rates among recipients, as well as rapidly rising federal debt to guess the outcome.



A Focus on Downside Risks

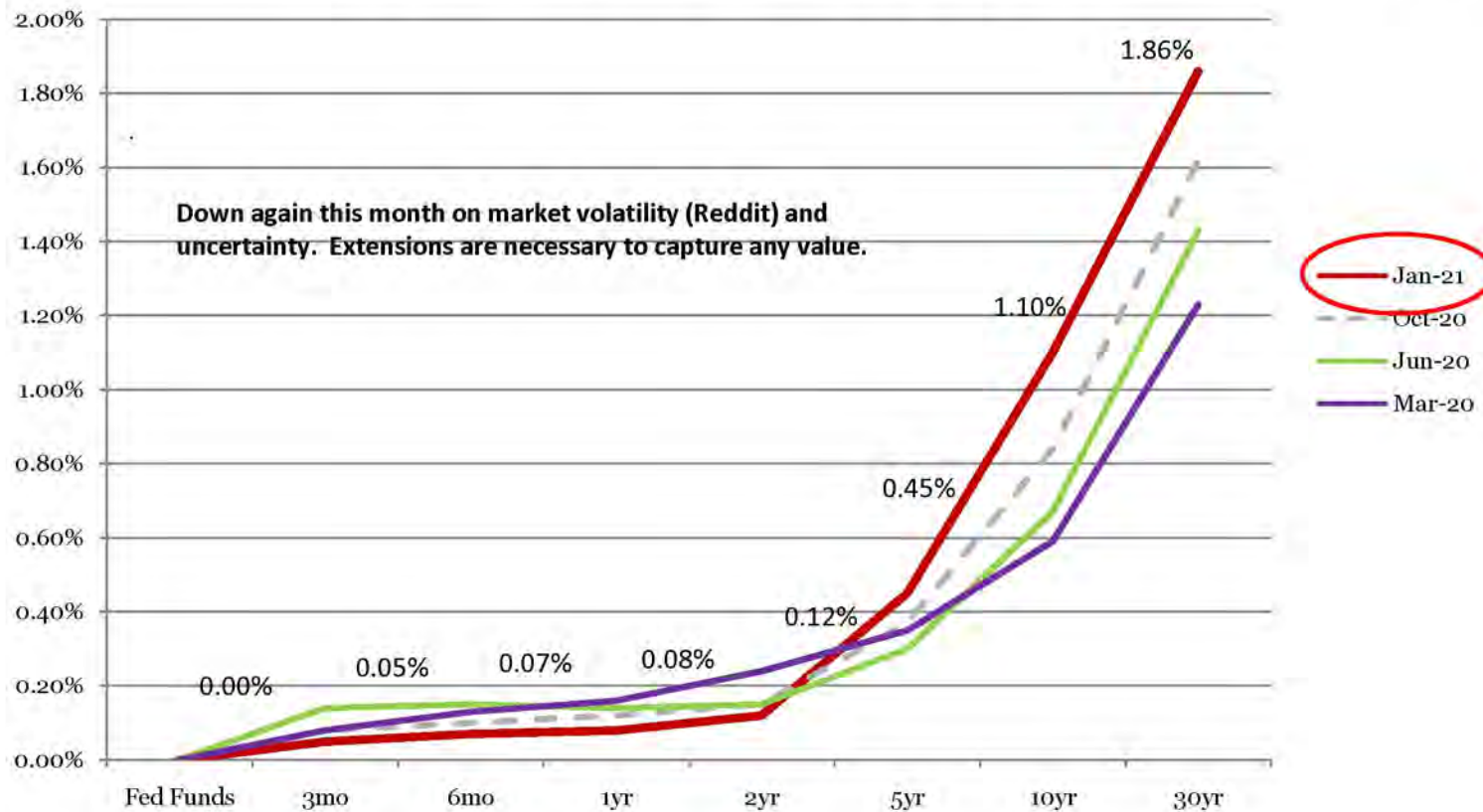
We know that investors particularly, and people in general, fear uncertainty and hope that it would disappear with 2020 and now are once again replaced with reality. There are simply too many challenges to think that things will improve quickly or easily. 2021 starts with a number of dismal indicators while resources are stretched to the brink. 10 million people are out of work, 14 million are behind on rent, and 18% of families report a lack of food. The growth spurt in October and November has sputtered.

- The economy is stalling again after its holiday surge in Covid-19 cases. Consumers' confidence has moved inversely with the uptick in cases, which then slows entire supply chains.
- The much anticipated vaccine roll-out is falling well short of expectations and may extend through 2021 and that is without virus mutation events.
- A unified government improves the chances for Biden's agenda but does not guarantee it. Promises always meet harsh realities when fiscal facts are finally confronted. But political turmoil adds to pressure on long term rates forcing the Fed's hand for continuing support.
- Additional fiscal stimulus would provide some upside to the economic outlook but that also entails long term debt considerations.
- Political unrest in many global hot spots will slow agendas. US-China tensions will not automatically disappear. Even UK-EU risks remain.
- Bank asset quality and profitability are a concern even with support.
- A slowing economy confirms the need for further stimulus, which should also eventually point to higher inflation. But the expected reconciliation process may not be up to a \$1.9 trillion tab.
- Fears of a double dip recession in Europe are crystallizing. The ECB has increased its bond-buying to €1.85 trillion and bank lending to €300 Billion.
- Fear not, there are many good signs too. Real estate continues to boom with low mortgage rates and oil and gas activity has picked up on slightly higher demand. The vaccine is slowly being distributed. But, the scales are definitely tipping to low inflation, low rates and low expectations.



Where will 2021 Lead Us?

- The curve continues to fight the virus and though the long end has moved up slightly in yield on potential recovery fears, the short end remains almost stationary. The Fed actions on the long end will control any major increase.
- The various Covid vaccines have been a major boost to confidence but until it is disseminated and recovery begins, the impact is more of a confidence builder than a reality. That appears to require several more months.
- The Fed has stated its intention to stay at 0.0% Fed Funds through 2023. Looks like the curve will do its job for it.
- A final governmental *peaceful* transition should more closely identify upcoming changes and give the markets a boost for risk assets.

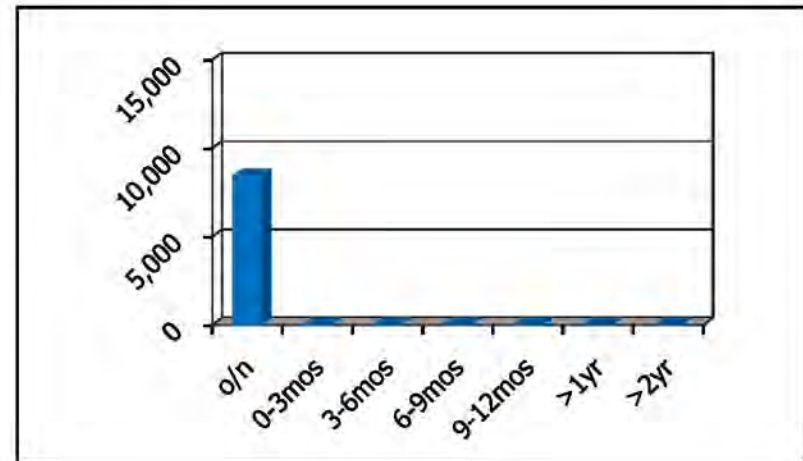
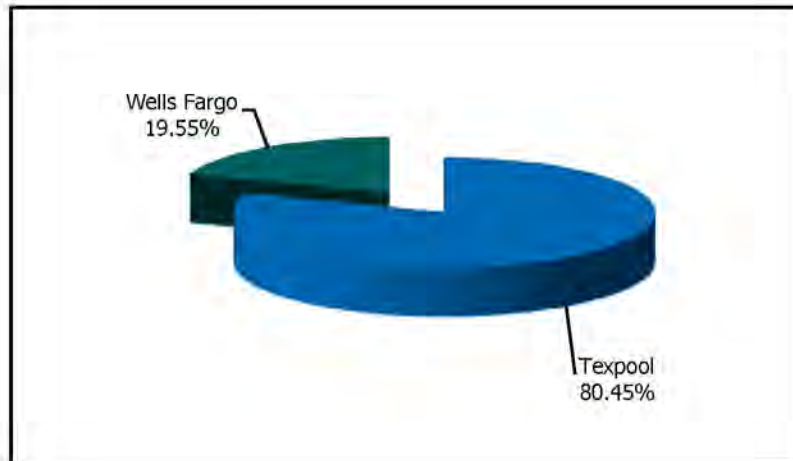


End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Your Portfolio

As of January 31, 2021

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions. These are unusual times and where extensions can be made it is important to make them for any value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. Liquidity yields little or no value, but with a flat short curve it may be the only sector available out to six months without the use of CP. Our expectation is of continuing dismally low rates, but we look for value in your authorized sectors to capture the yield available as markets change.
- Fed actions will continue and additional stimulus will boost some risk-on confidence, providing opportunities in the markets.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
January 31, 2021**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	6,773,044.68	6,773,044.68	6,773,044.68	80.45	1	1	0.099
Wells Fargo Bank	1,645,868.51	1,645,868.51	1,645,868.51	19.55	1	1	0.011
Investments	8,418,913.19	8,418,913.19	8,418,913.19	100.00%	1	1	0.082

Total Earnings	January 31 Month Ending	Fiscal Year To Date
Current Year	592.98	592.98

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the Travis Central Appraisal District of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

Leana Mann, Director of Operations



Travis Central Appraisal Dist.
 Summary by Type
 January 31, 2021
 Grouped by Fund

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 850 EAL Holding Corp.						
Wells Fargo Bank	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: General Fund						
Texpool/Texpool Prime	2	6,773,044.68	6,773,044.68	80.45	0.099	1
Wells Fargo Bank	4	1,645,868.51	1,645,868.51	19.55	0.011	1
Subtotal	6	8,418,913.19	8,418,913.19	100.00	0.082	1
Total and Average	7	8,418,913.19	8,418,913.19	100.00	0.082	1



INVESTMENT PROFESSIONALS

Travis Central Appraisal Dist.
 Fund 850 - 850 EAL Holding Corp.
 Investments by Fund
 January 31, 2021

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Wells Fargo Bank										
61442	10006	Wells Fargo Choice IV Comm Ckg	01/01/2020	0.00	0.00	0.00				1
Subtotal and Average				0.00	0.00	0.00		0.000	0.000	0
Total Investments and Average				0.00	0.00	0.00		0.000	0.000	0

**Fund GEN - General Fund
Investments by Fund
January 31, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	3,352,338.00	3,352,338.00	3,352,338.00	0.079	0.078	0.079	1
900001A	10001	Texpool Prime	10/01/2019	3,420,706.68	3,420,706.68	3,420,706.68	0.119	0.117	0.119	1
Subtotal and Average				6,773,044.68	6,773,044.68	6,773,044.68		0.098	0.099	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	15,241.00	15,241.00	15,241.00	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	0.02	0.02	0.02	0.100	0.098	0.100	1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	0.00	0.00	0.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	1,630,627.49	1,630,627.49	1,630,627.49	0.010	0.009	0.010	1
Subtotal and Average				1,645,868.51	1,645,868.51	1,645,868.51		0.011	0.011	1
Total Investments and Average				8,418,913.19	8,418,913.19	8,418,913.19		0.081	0.082	1



**Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
January 1, 2021 - January 31, 2021
Yield on Average Book Value**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	3,352,338.00	3,352,112.34	3,352,134.18		0.079	0.079	225.66	0.00	225.66
900001A	10001	GEN	RRP	3,420,706.68	3,420,360.27	3,420,393.79		0.119	0.119	346.41	0.00	346.41
8477	10002	GEN	RR2	1,630,627.49	2,500,739.01	2,248,616.62		0.010	0.010	19.11	0.00	19.11
90401	10003	GEN	RR2	15,241.00	20.23	13,106.56		0.160	0.160	1.78	0.00	1.78
88469	10004	GEN	RR2	0.02	0.06	116.94		0.100	0.201	0.02	0.00	0.02
88477	10005	GEN	RR2	0.00	617,699.00	557,921.68				0.00	0.00	0.00
			Subtotal	8,418,913.19	9,890,930.91	9,592,289.77			0.073	592.98	0.00	592.98
			Total	8,418,913.19	9,890,930.91	9,592,289.77			0.073	592.98	0.00	592.98



**Monthly Investment Report
February 28, 2021**

Taxiing for Take-off ??

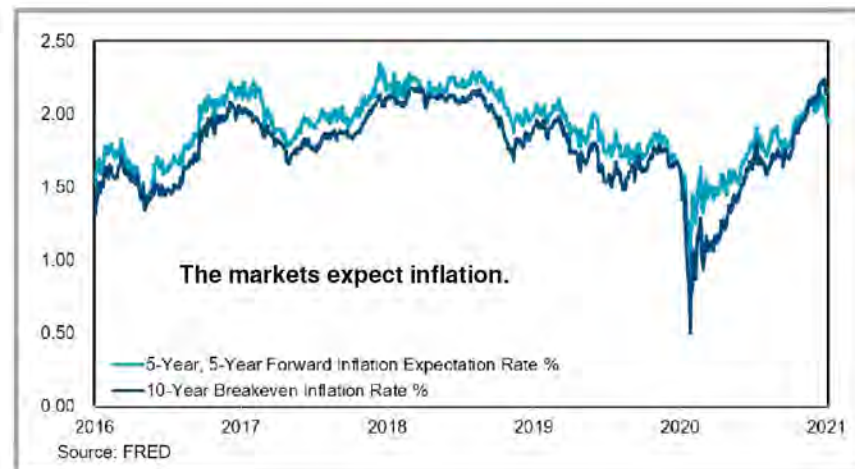
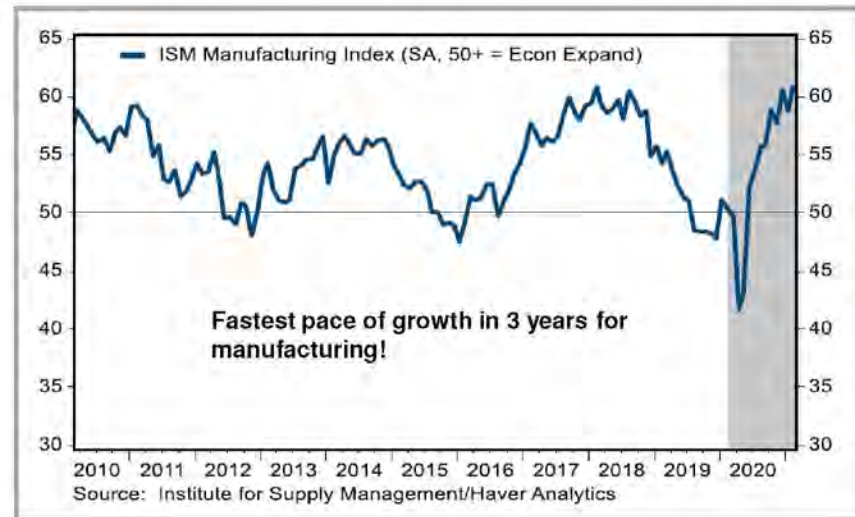
While everyone agrees further support is needed in particular areas of the economy, many are beginning to question the need for an additional near \$2 trillion in aid particularly with a rising savings rate (which won't be spent), billions in stimulus yet to be utilized from the December 2020 package, and a growing improvement in the economic data, not to mention the inclusion of many non-COVID related items. The stimulus package appears to have passed, but without the \$15 an hour minimum wage.

The bond market is strongly indicating the coming of inflation. It's not totally from the promise of growth as it is the mounting consequences of massive government spending. We are seeing massive monetary *and* fiscal support pumping funds into a slowly growing economy. The Fed sees inflation only as a long term concern. The market definitely disagrees. The Fed could once again be slow on policy adjustments. This is the import of the FAIT (flexible avg. inflation target) that the Fed can let inflation rise well above 2%.

Who is right – the *bond vigilantes* or the Fed?

Not that it will stop the spending but the US debt is now 100.1% of GDP – the highest level since WWII.

Temporary volatility aside, inflation is likely to remain modest aside from debt pressure. With the vaccine now available consumers have been more willing to spend. Consumer spending rose as did personal income(10%) in January. Durable goods (major purchases) are also up with a healthy gain, the best in six months. GDP itself is up to 4.1% and jobless claims are down. The claims numbers must however be considered in light of the fact that many people – especially women – are no longer seeking a job.



Still a Question of When

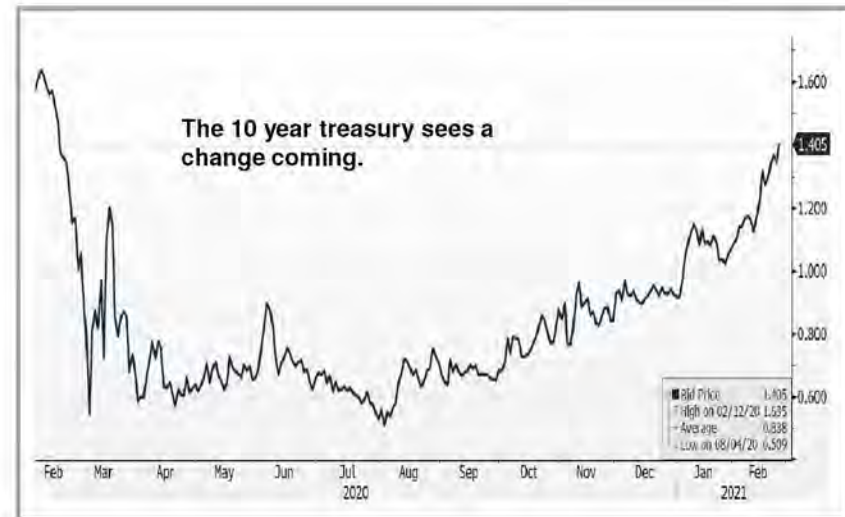
Fed Chairman Powell attributes the rise in yields as *"a statement of confidence"* in the economy which seems to have calmed the stock markets, which continue to gobble up risk assets.

He will undoubtedly be echoed by a prior Fed Chair Janet Yellen (2014-2018) who became Treasury Secretary (not Treasurer). In confirmation hearing she called for "big" stimulus action. She is expected to also somewhat surprisingly call for a stronger dollar. Surprisingly because a stronger dollar makes our products more expensive to a world also just recovering from Covid and its aftermath. Yellen is not a supporter of relaxing financial firms regulations and has called for a "new Dodd-Frank." That's quite scary!

Banks are in a precarious position now. With all the stimulus money the banking system is awash with liquidity. Although that sounds favorable, it is a problem because they are limited in efforts to loan it out. In addition, banks need a steeper curve to borrow low (on deposits) and sell high (on loans).

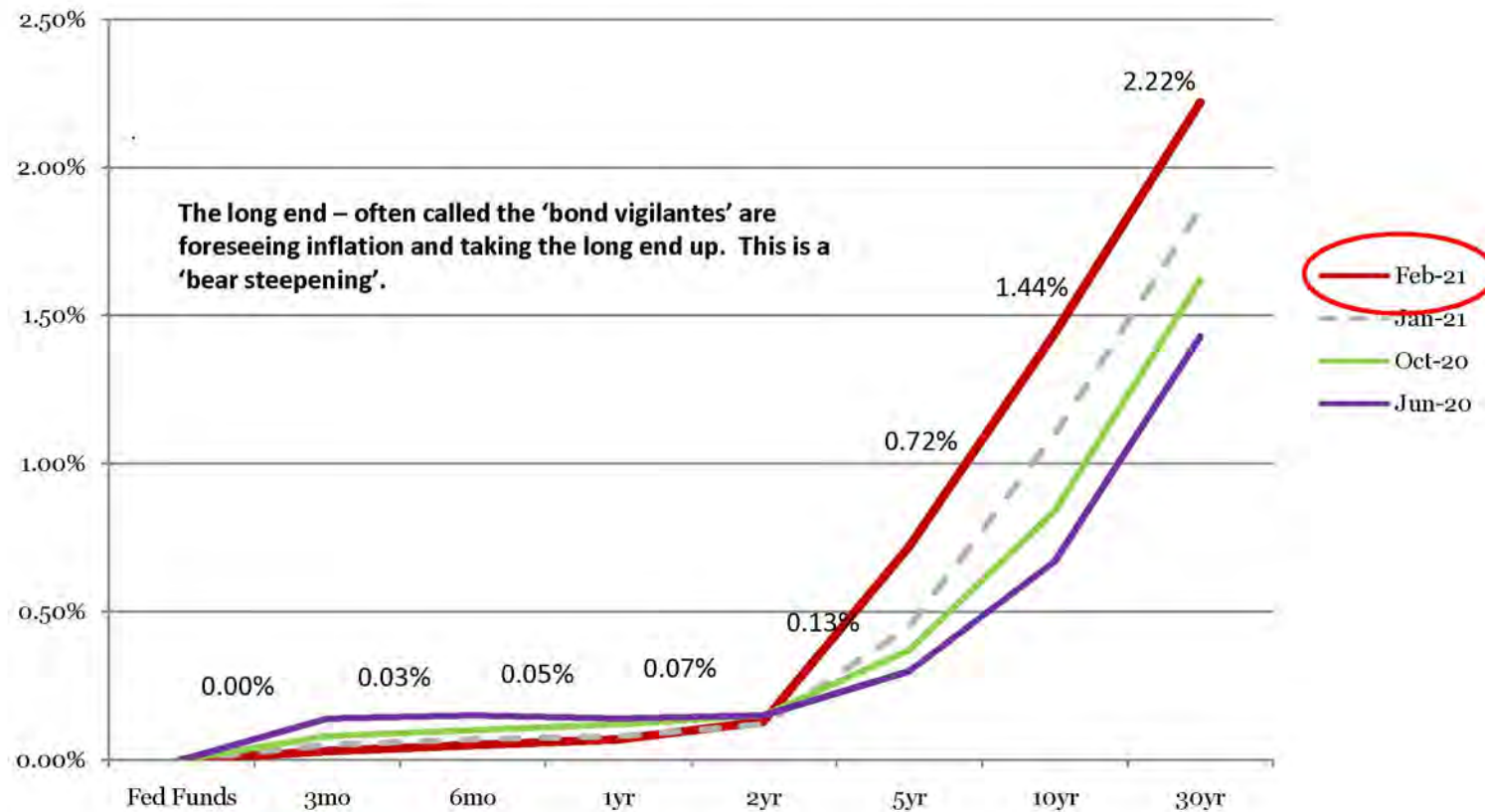
There is good news to be found indicating a building on the strong elements of the economy. Even Boeing is selling planes again as airlines look forward to an increase in air travel.

One key area that continues to boom is housing and it has a tremendous ripple affect through building supply commodities. There is already a major increase in lumber prices. The FHFA house price index is in a three month run and the 20 city home price index jumped 10.1% over last year. New and existing homes rarely stay on the market long as people grab the low interest rates and as others move out of city centers.



A Different Look

- The curve continues to fight the virus.
- The bond market is foreseeing inflation especially with a new stimulus payment passed and talk of an infrastructure stimulus package.
- The market will fight the Fed and their asset purchases on the long end. Usually the market wins.
- The various Covid vaccines have been a major boost to confidence. A more robust economic recovery may require several more months.
- The Fed has stated its intention to stay at 0.0% Fed Funds rate through 2023. Looks like the curve will do its job for it.

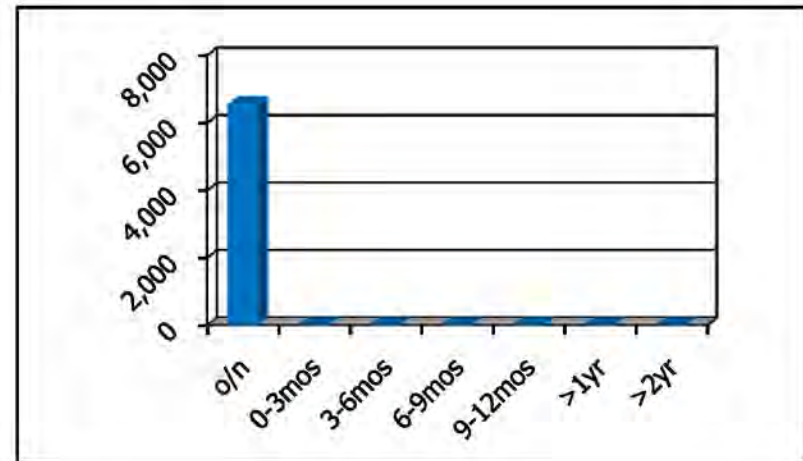
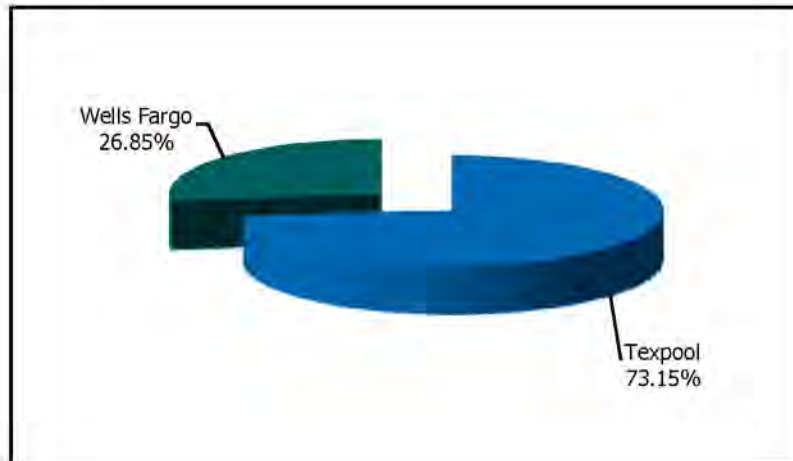


End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Your Portfolio

As of February 28, 2021

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions. These are unusual times and where extensions can be made it is important to make them to find any available safe value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. Liquidity still yields little or no value but with a flat short curve it may be the only sector available out to six months without the use of CP. Our expectation is of continuing dismally low rates but we look for value in your authorized sectors to capture the yield available as markets change.
- Fed actions will continue and additional stimulus will boost some risk-on confidence providing opportunities in the markets.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
February 28, 2021**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Texpool/Texpool Prime	4,773,378.06	4,773,378.06	4,773,378.06	73.15	1	1	0.071
Wells Fargo Bank	1,752,230.60	1,752,230.60	1,752,230.60	26.85	1	1	0.015
Investments	6,525,608.66	6,525,608.66	6,525,608.66	100.00%	1	1	0.056

Total Earnings	February 28 Month Ending	Fiscal Year To Date
Current Year	351.70	944.68

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the Travis Central Appraisal District of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

Leana Mann, Director of Operations



Travis Central Appraisal Dist.
 Summary by Type
 February 28, 2021
 Grouped by Fund

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 850 EAL Holding Corp.						
Wells Fargo Bank	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: General Fund						
Texpool/Texpool Prime	2	4,773,378.06	4,773,378.06	73.15	0.071	1
Wells Fargo Bank	4	1,752,230.60	1,752,230.60	26.85	0.015	1
Subtotal	6	6,525,608.66	6,525,608.66	100.00	0.056	1
Total and Average	7	6,525,608.66	6,525,608.66	100.00	0.056	1



INVESTMENT PROFESSIONALS

Travis Central Appraisal Dist.
 Fund 850 - 850 EAL Holding Corp.
 Investments by Fund
 February 28, 2021

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Wells Fargo Bank										
61442	10006	Wells Fargo Choice IV Comm Ckg	01/01/2020	0.00	0.00	0.00				1
Subtotal and Average				0.00	0.00	0.00		0.000	0.000	0
Total Investments and Average				0.00	0.00	0.00		0.000	0.000	0

**Fund GEN - General Fund
Investments by Fund
February 28, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Texpool/Texpool Prime										
900001	10000	Texpool	10/01/2019	2,352,428.45	2,352,428.45	2,352,428.45	0.043	0.042	0.043	1
900001A	10001	Texpool Prime	10/01/2019	2,420,949.61	2,420,949.61	2,420,949.61	0.097	0.095	0.097	1
Subtotal and Average				4,773,378.06	4,773,378.06	4,773,378.06		0.070	0.071	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	55,452.71	55,452.71	55,452.71	0.160	0.157	0.160	1
88469	10004	Wells Fargo Analyzed Bus Chkg+	10/01/2019	0.00	0.00	0.00				1
88477	10005	Wells Fargo Commercial Chkg PF	10/01/2019	0.00	0.00	0.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	1,696,777.89	1,696,777.89	1,696,777.89	0.010	0.009	0.010	1
Subtotal and Average				1,752,230.60	1,752,230.60	1,752,230.60		0.015	0.015	1
Total Investments and Average				6,525,608.66	6,525,608.66	6,525,608.66		0.055	0.056	1



**Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
February 1, 2021 - February 28, 2021
Yield on Average Book Value**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,352,428.45	3,352,338.00	2,673,776.26		0.043	0.044	90.45	0.00	90.45
900001A	10001	GEN	RRP	2,420,949.61	3,420,706.68	3,242,161.28		0.097	0.098	242.93	0.00	242.93
8477	10002	GEN	RR2	1,696,777.89	1,630,627.49	1,526,781.17		0.010	0.010	11.70	0.00	11.70
90401	10003	GEN	RR2	55,452.71	15,241.00	53,857.51		0.160	0.160	6.62	0.00	6.62
88469	10004	GEN	RR2	0.00	0.02	0.01				0.00	0.00	0.00
Subtotal				6,525,608.66	8,418,913.19	7,496,576.23			0.061	351.70	0.00	351.70
Total				6,525,608.66	8,418,913.19	7,496,576.23			0.061	351.70	0.00	351.70

Travis Central Appraisal District
Fixed Asset Acquisitions
For the year ended December 31, 2020

Class	Total Value
OE	\$ 187,985.80
NE	\$ 316,164.15
CE	\$ 16,135.58
MS	\$ 54,514.69
F	\$ 19,159.05
B	\$ 17,243,103.11
Total	\$ 17,837,062.38

Class	Description	Asset Value
OE	Phone System- Additional Avaya IP Office Licenses (Qty: 24)	\$ 1,168.80
NE	Switch- Cisco ASA 5525 FPWR w/ 750 Any Connect VPN Licenses	1,249.99
NE	Switch- Cisco ASA 5525 FPWR w/ 750 Any Connect VPN Licenses	1,249.99
NE	Synology Equipment- Sliding Rail & Power Expansion for Rack Station	1,987.00
OE	Phone System- Remote IP Office System	30,867.67
CE	Laptop- Lenovo Thinkpad	1,047.99
OE	Phone System- Xima Chronicall Chat Function for Call Center	12,891.08
OE	Phone System- Automated Informal Offer System (Enghouse IVR)	87,632.56
NE	Switch- Cisco Catalyst C4510R+E	1,840.25
NE	Switch- Cisco Catalyst C4510R+E	1,840.25
NE	Switch- Cisco Catalyst C4510R+E	1,840.25
NE	Switch- Cisco Catalyst C4510R+E	1,840.25
NE	APC 3000VA Rack Mount UPS	1,433.95
NE	APC 3000VA Rack Mount UPS	2,188.99
NE	APC 3000VA Rack Mount UPS	2,188.99
NE	APC 3000VA Rack Mount UPS	2,188.99
NE	APC 3000VA Rack Mount UPS	2,188.99
NE	APC 3000VA Rack Mount UPS	2,188.99
NE	Cisco SFP+E 12 Port Line Card	2,497.14
NE	Cisco SFP+E 12 Port Line Card	2,497.14
NE	Synology Storage- 850 EAL Facility Move (12TB)	14,557.06
MS	Turnstile with Face Recognition Temperature Scan	9,700.53
MS	Turnstile with Face Recognition Temperature Scan	9,700.54
MS	Turnstile with Face Recognition Temperature Scan	9,700.54
MS	Turnstile with Face Recognition Temperature Scan	9,700.54
MS	Turnstile with Face Recognition Temperature Scan	9,700.54
NE	APC Symmetra UPS System- 12000va	3,922.73
OE	Phone System- Sonexis Conference Manager- Remote ARB Hearings	43,383.69
F	Loveseat- Quad Series, Midnight Orbit, Admin Seating Area	1,007.55
F	Conference Table- 20ft. Boat Shaped, Admin Conference Room	4,265.00
B	Cooling Tower- Alarm & Control Unit	9,735.02
B	Condenser- Water Pump & Motor Replacement	15,000.00
NE	Rack Mount UPS Unit- 3000VA	2,283.77
NE	Rack Mount UPS Unit- 3000VA	2,283.77
NE	APC UPS 2200KVA	1,122.45
NE	APC UPS 3000KVA	1,499.95
NE	APC UPS 3000KVA	1,499.95
NE	Router- Cisco ASR1001X (Internet Failover Routing)	6,345.00
NE	Router- Cisco ASR1001X (Internet Failover Routing)	6,345.00
OE	Phone System- Sonexis Conference Manager-PID Entry through Phone System	12,042.00
F	Executive Desk Set- Desk, Storage Cabinet, Bookshelf	4,668.00
F	Executive Desk Set- Desk, Storage Cabinet, Bookshelf	4,668.00
NE	Server- Dell Power Edge R730	3,239.99
NE	Server- Dell Power Edge R730	3,239.99
NE	Switch- Cisco ASA5525 & FPWR + 750 AnyConnect Licenses	2,796.00
NE	Cisco Nexus 5596	1,999.00
NE	Cisco C3850 10G-SR	1,244.58
NE	Cisco C3850 10G-ER	1,690.36
MS	Turnstile- Addition of Handicapped Gate w/ Auto Gate Closer	6,012.00
NE	Switch- Cisco Catalyst 4500	2,775.00
B	Cubicles- 850 E. Anderson Lane	116,628.05
B	Condenser- Water Pump & Motor Start Replacement & Disconnect (Pump 1 & 2)	9,100.00
B	850 E. Anderson Lane Building & Renovations	16,927,944.09
B	Cubicle & Furniture Installation	164,695.95
NE	Storage- Dell EMC PowerStore 1000T Storage Solution	193,766.03
F	Loveseat- Model #872, Color Allow	1,265.50

Class	Description	Asset Value
F	Loveseat- Model #873, Color Lapis Lazulli	1,642.50
F	Loveseat- Model #873, Color Lapis Lazulli	1,642.50
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
CE	Computer- Optiplex 7080 MFF BTX	1,005.84
NE	Server- Dell PowerEdge R740- VM Host	36,332.36

\$ 17,837,062.38

Travis Central Appraisal District

Past Due Jurisdictions

As of April 6, 2021

Juris. No.	Jurisdiction Name	Amount Due	P&I		
			(Q4 2020)	Q1 2021	Q2 2021
17	Travis County WCID No. 17	4,243.58	-	-	4,243.58
20	City of Pflugerville	64,921.18	-	32,460.59	32,460.59
57	Travis County ESD No. 4	2,486.26	-	-	2,486.26
77	Travis County ESD No. 8	5,251.42	-	2,625.71	2,625.71
83	City of Bee Cave	491.78	-	-	491.78
2G	Williamson-Travis County WSID No. 3	668.28	-	-	668.28
2J	Travis County Healthcare District	238,941.22	-	-	238,941.22
2K	Presidential Glen MUD	747.67	-	-	747.67
2N	North Austin MUD No. 1	364.21	-	-	364.21
3C	Travis County WCID No. 17- Steiner Ranch	7,071.39	-	-	7,071.39
3G	Travis County MUD No. 14	1,006.41	-	-	1,006.41
3M	Williamson-Travis Counties MUD No. 1	948.34	-	474.17	474.17
3R	Travis Co. MUD No. 24	4.39	-	-	4.39
4D	Travis County MUD No. 8	929.33	-	-	929.33
4H	Travis County WCID No. 17- Def. Area Flintrock	1,267.96	-	-	1,267.96
4M	Pilot Knob MUD No. 3	1,582.67	-	-	1,582.67
4R	Pilot Knob MUD No. 5	5.05	-	-	5.05
5H	Village of Webberville	168.19	4.33	81.93	81.93
6H	West Travis County MUD No. 6	2,259.48	-	-	2,259.48
7A	Moore's Crossing MUD	1,453.17	-	-	1,453.17
7N	Travis Co. MUD No. 19	32.65	-	-	32.65
8E	Ranch at Cypress Creek MUD No. 1	402.07	21.45	-	380.62
8K	Travis County ESD No. 13	92.97	-	-	92.97
8P	River Place Limited District	1,079.76	-	539.88	539.88
8R	Travis County ESD No. 16	4,093.92	-	2,046.96	2,046.96
9L	Travis County WCID No. 17- Serene Hills DA	1,731.16	-	-	1,731.16
Total		\$ 342,244.51	\$ 25.78	\$ 38,229.24	\$ 303,989.49

4E

CONSENT AGENDA

Personnel Changes:					
Name	Action	Date	Job Title	Division	Comments
Alyssa Mollway	New Hire	3/1/2021	BPP Appraiser	Commercial Appraisal	
Megan Riley	New Hire	3/1/2021	BPP Appraiser	Commercial Appraisal	
Morgan, Calvin	Separation	2/26/2021	Sr. BPP Appraiser	Commercial Appraisal	
Alexis Young	New Hire	4/19/2021	Database Analyst	Commercial Appraisal	

Current Openings:

Job Posting#	Date Posted	Position	Division	# of Positions
2020145301-06	1/7/2020	Appraiser	Residential Appraisal	4
Temp Service	1/10/2020	Clerk	Appraisal Support	3
Temp Service	1/15/2021	CSR	Customer Service	2
2020142304	10/21/2020	Admin Assistant	Commercial/BPP Appraisal	1
2021131201	10/21/2020	IT Manager	IT	1

REGULAR AGENDA

5A

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
NICOLE CONLEY
BRUCE ELFANT
ANTHONY NGUYEN
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

March 18, 2021

Ms. Becker and/or Ms. Gaines,

At the February board meeting, the TCAD Board of Directors requested that the ARB chair prepare a plan, to be presented at the next board meeting, on how the ARB will handle the protest volume for 2021 and meet all statutory requirements and deadlines while remaining within budget. At the meeting, we gave Mr. Cordelle the general guidelines to expect formal hearing volume of approximately **90,000 hearings** and offered to provide any additional information requested to assist with planning. We have not heard any feedback or had any request for additional information from the ARB, but would like to provide you with any assistance you may need for your analysis. Below are some additional parameters to consider as the ARB prepares their plan:

- Because May 15, 2021 falls on a Saturday the protest deadline is extended to Monday, May 17, 2021.
- While we encourage taxpayers to file their protests electronically, last year approximately 40% of protests were filed on paper, which requires manual data entry. Assuming similar levels as 2020, we expect it will take the clerical staff 5 days to complete data entry on paper protests that are received. The protest volume would be available for your review after data entry, on May 24, 2021.
 - While the total volume of protest is unknown at this time, we predict there will be a 20% - 30% increase in protest volume over the 2019 protest levels. We anticipate there will be an increased demand for Topline and formal hearings to preserve property owners' rights to arbitration and district court, and estimate the demand will be between 40,000 to 45,000 Topline requests and 85,000 to 90,000 formal hearings requests.
- TPTC 41.66j allows a property owner or agent to make request for a same day hearing for up to 20 accounts per request with an unlimited number of requests allowed. The request must be included or attached with the timely filed protest. The ARB may use different panels to conduct the hearings based on the board's customary scheduling.
 - Last year we received 3,568 same-day hearing requests covering 59,278 protests. Assuming similar levels as 2020, we anticipate it will take the clerical staff 4 days to complete the data entry of grouping same-day hearing requests and can make protest information for scheduling available to you on May 28, 2021.
 - In 2020, same-day hearing requests prevented the ARB from working in descending value order, which placed a greater burden on the ARB to do more formal hearings to meet the required threshold to approve appraisal records.
- Scheduling for date and time certain can be automated and documented within the PACS software system. Depending upon the parameters given, we expect that date and time certain scheduling can be completed in 5 days and letters provided to our print vendor for printing and mailing can begin June 4, 2021.
 - Scheduling by consecutive hearing dockets is not supported in current software system and is a manual, labor intensive process. We anticipate scheduling for consecutive hearing dockets will require 14 days to complete.
- Allowing for the 15 days' notice required by TPTC 41.46(a), we anticipate the first day formal hearings would be June 21, 2021, if scheduling date and time certain, or July 2, 2021, if scheduling by consecutive hearing docket.

- Given time constraints for approval of records, we recommend starting formal hearings June 21, 2021.
- The appraisal district will offer 9 weeks of informal resolution meetings from April 19, 2021 until June 18, 2021 (the last business day prior to the start of formal hearings). Property owners and agents will be encouraged to participate in the process and do so as early as possible since time constraints and resource availability become limited as the season progresses. However, given the extended time made available for informal resolution meetings, there will be some overlap of scheduled formals being resolved prior to the hearing date.
- The appraisal district will offer Topline resolutions from April 19, 2021 until August 20, 2021.
- The same remote telephonic and screen sharing hearing capabilities utilized in 2020 will be available to the ARB for 2021 protests. The facility at 850 East Anderson Lane has been configured to accommodate 18 socially distanced panels for in-person hearing requests.
 - We have had inquiry from many tax consultants requesting a continuation of the remote hearing functionality and anticipate minimal demand for in person hearings.
- **The ARB has \$ 1,093,660 remaining in the 2021 budget which will provide for 1,981 hearing panel days based on current per diem rates.**

Remaining 2021 Budget	\$	1,093,660.50
Less: Anticipated Officer Expenditures (14 weeks prior to hearings)		(50,750.00)
Less: Per Diem Cost during Comptroller Training		(29,635.00)
Less: Officer Pay During Hearings		(36,250.00)
Less: Additional Ancillary Expenditures		(20,000.00)
	\$	957,025.50
<u>Average Daily Cost of 3 member panel</u>	<u>\$</u>	<u>483.18</u>

Number of panel hearings days available ***1,981***

- For example, if the ARB operates 40 panels per day you have approximately 50 budgeted days (1,981/40= 49.53).
- TPTC 41.12 requires the ARB to approve the records by **Tuesday, July 20, 2021**. The Board of Directors may, by resolution, either change the July 20 threshold from 5% to 10%, *or* extend the deadline to August 30th. Based on feedback from taxing units and taxpayers, this resolution will be an item at the next board meeting and the **ARB should prepare for a resolution to approve the records at 90% by July 20, 2021 and complete all timely filed 2021 protests by August 30, 2021.**
 - Excluding weekends and holidays, there are 50 business days between June 21, 2021 and August 30, 2021.

The next board meeting has been moved from March 24th to **April 8th**. Please let me know if you have any questions or need additional information.

Sincerely,
 Marya Crigler
 Chief Appraiser
 Travis Central Appraisal District.

5B

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
NICOLE CONLEY
BRUCE ELFANT
ANTHONY NGUYEN
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

March 18, 2021

Judge Lora Livingston
Local Administrative Judge
Travis County, Texas
PO Box 1749
Austin, Texas 78767

Given the recent resignation of the chairman of the Travis Appraisal Review Board, we respectfully ask that you act with all due haste to appoint a replacement who will both respect the law and serve as a good steward of taxpayer dollars.

The Travis Central Appraisal District expects unprecedented levels of protests for 2021, and the Appraisal Review Board will have to operate efficiently and effectively to complete its work before the July 25 statutory deadline for certification. We simply cannot have a repeat of this past year when the ARB failed to certify the appraisal roll until October and ran out of money to complete its work, which required an infusion of funds from the Appraisal District.

Last month, the TCAD Board of Directors directed the ARB chair at the time to present a plan for fulfilling the ARB's mandate on time and on budget. With the protest season just around the corner, there is a leadership vacuum at the ARB that must be filled quickly.

As you well know, Section 6.42(a) of the Texas Property Tax Code encourages judges "to select as chairman a member of the appraisal review board, if any, who has a background in law and property appraisal." We also ask that you prioritize the need for a chair who will adhere to the procedural requirements of the Tax Code and meet statutory deadlines.

We greatly appreciate your time and contribution to this process.

Sincerely,

A handwritten signature in black ink, appearing to read "J-V", is written over a horizontal line.

James Valadez
Chairperson, Travis Central Appraisal District Board of Directors

5C

REGULAR AGENDA

01 - ARB

	<u>Total Budget</u>	<u>Budget Amendments & Line Item Transfers</u>	<u>Amended Budget</u>	<u>Actual Expenditures</u>	<u>Total Budget Variance</u>
Expenditures:					
Personnel Costs					
Per Diems	\$ 1,172,175.00	\$ -	\$ 1,172,175.00	\$ 46,675.00	\$ 1,125,500.00
Total Personnel Costs	<u>1,172,175.00</u>	<u>-</u>	<u>1,172,175.00</u>	<u>46,675.00</u>	<u>1,125,500.00</u>
Operating supplies					
Operating supplies	750.00	-	750.00	120.00	\$ 630.00
Total Operating supplies	<u>750.00</u>	<u>-</u>	<u>750.00</u>	<u>120.00</u>	<u>630.00</u>
Subscription & Data Purchases					
Books & Publications	900.00	-	900.00	-	\$ 900.00
Total Books & Publications Purchases	<u>900.00</u>	<u>-</u>	<u>900.00</u>	<u>-</u>	<u>900.00</u>
Training & Education					
Training & Education	7,500.00	-	7,500.00	9,800.00	\$ (2,300.00)
Total Training & Education	<u>7,500.00</u>	<u>-</u>	<u>7,500.00</u>	<u>9,800.00</u>	<u>(2,300.00)</u>
Legal Services					
Legal & attorney	20,000.00	-	20,000.00	-	\$ 20,000.00
Total Legal Services	<u>20,000.00</u>	<u>-</u>	<u>20,000.00</u>	<u>-</u>	<u>20,000.00</u>
Total Expenditures	<u>\$ 1,201,325.00</u>	<u>\$ -</u>	<u>\$ 1,201,325.00</u>	<u>\$ 56,595.00</u>	<u>\$ 1,144,730.00</u>

2018 ARB Per Diems

Term	½ Day (2-4 hrs)	Full Day	Quorum/Meeting
First Term	\$75.00	\$150.00	\$40.00
Second Term	\$85.00	\$170.00	\$40.00
Third Term	\$85.00	\$170.00	\$40.00
Secretary	\$100.00	\$200.00	\$40.00
Chair	\$112.50	\$225.00	\$40.00
Team Lead/Panel Chair	\$10.00	\$20.00	\$0.00

2019 ARB Per Diems

Term	½ Day (2-4 hrs)	Full Day	Quorum/Meeting
First Term	\$75.00	\$150.00	\$40.00
Second Term	\$85.00	\$170.00	\$40.00
Third Term	\$95.00	\$190.00	\$40.00
Team Leads/Mentor	\$100.00	\$200.00	\$40.00
Chair-Elect/Secretary	\$112.50	\$225.00	\$40.00
Chair	\$137.50	\$275.00	\$40.00

2020 ARB Per Diems

Term	½ Day (2-4 hrs)	Full Day	Quorum/Meeting
First Term Year 1	\$75.00	\$150.00	\$40.00
Year 2	\$80.00	\$160.00	
Second Term Year 3	\$85.00	\$170.00	\$40.00
Year 4	\$90.00	\$180.00	
Third Term Year 5	\$95.00	\$190.00	\$40.00
Year 6	\$100.00	\$200.00	
Team Leads/Mentor	\$100.00	\$200.00	\$40.00
Specialized Panel*	\$100.00	\$200.00	
Vice Chair/Secretary	\$112.50	\$225.00	\$40.00
Chair	\$137.50	\$275.00	\$40.00

5D

REGULAR AGENDA

ARMSTRONG & ARMSTRONG

Attorneys and Counsellors, P.C.

Roy L. Armstrong
Licensed in Texas and New Mexico (Inactive)

Julia Lacy Armstrong
Licensed in Texas and New Mexico

March 22, 2021

Dustin Banks
In-House Counsel
Travis Central Appraisal District

via e-mail to: DBanks@tcadcentral.org

Dear Dustin:

In the Board's February 11 meeting, which I observed on Zoom, a motion was passed to allow Board oversight of all requests for per-diem payments for participation in non-protest matters. The motion did not address how this oversight function would be carried out, which leaves some important questions to be dealt with.

The term "oversight" itself is ambiguous, but the usual meaning of the word does not include "approval". At the time, I interpreted the motion as simply providing the Board a means of monitoring how the ARB was spending the funds allocated to it. This makes sense as a part of the Board's overall responsibility for its budget. The District, however, does not control the administrative activities undertaken by the ARB in the necessary conduct of its statutory responsibilities. Neither does it have the authority to withhold compensation for such activities.

The ARB, largely through its officers, must perform many necessary duties besides participation in hearings. Among others, these include:

Scheduling;

Participation in litigation and discovery, including conferences with attorneys, investigation, providing evidence, and attending depositions and hearings;

Responding to public information requests, and filing timely objections where needed;

Developing and updating policies and procedures;

Making determinations not requiring a hearing, such as determination of good cause for postponement or rescheduling under the Code; and

Texas Address:
3824 Cedar Springs Road, Ste. 702
Dallas, Texas 75219

New Mexico Address:
218 Beimer St. 4630 NDCBU
Taos, New Mexico 87571

Phone: (866) 600-4818
Website: www.TexasARB.com

Telephone and e-mail correspondence with property owners and agents

These administrative activities are essential to the smooth operation of the ARB, especially during the protest season. If the District's Board must review and approve requests for payment for such activities, ARB members will effectively be asked to put in time for which they may or may not receive compensation. They may also have to wait weeks for such remuneration as the Board sees fit to provide. People cannot reasonably be expected to accept such conditions.

I therefore ask you to clarify for the ARB and its members how the District proposes to conduct the oversight responsibility it has assumed. In the event that the District insists on reviewing and approving pay requests for non-hearing-related activities, the ARB requests that a special quorum meeting be scheduled for this review at the end of each pay period, at which the ARB officers may appear and participate.

I must observe, however, that I do not see that the District Board has any statutory authority to approve or disapprove an ARB pay request on a line-item basis, or to refuse to pay such requests out of funds budgeted for that purpose. There is a fine line between the District's budgetary responsibilities and the ARB's duty to hear the protests submitted to it. The Legislature has allowed that line to remain blurry, while at the same time requiring that the two organizations remain independent. It therefore falls upon the organizations themselves to draw the necessary lines and abide by them.

I am also troubled by the fact that budgetary concerns may be leading the District to exceed its statutory authority in the area of scheduling. The Code places scheduling decisions in the hands of the ARB Chair [§41.66(o)], and limits the District's participation to clerical assistance. This is fundamental to the independence of the two organizations. Budgetary concerns should not be permitted to intrude upon this independence, directly or indirectly.

I think we all agree that the 2021 protest season is going to be unusually busy, and I'm glad to see that the District intends to meet with property owners to negotiate informal settlements. That can go a long way toward keeping the formal hearings down to a manageable number. But we will not know until we get into the protest season just how many panels are going to be needed to complete a sufficient number of protests to allow the appraisal roll to be certified timely.

It seems to me that a certain amount of budgetary flexibility will be necessary to cope with this uncertain situation. I am therefore concerned that Ms. Crigler's March 18 letter to Sally Becker and Terry Gaines appears to set firm budgetary and resource boundaries for the ARB. If this results in a significant backlog of unheard protests at the end of the protest season, it will be difficult for the taxing units to set tax rates that will generate sufficient revenues to support the services they provide, while not knowing what the appraisal roll will ultimately look like.

I have heard that Property Tax agents are now very concerned about any policy that would permit dismissal as an "administrative no-show", and from what I hear they are ready to file suit at an

early date to challenge any actions that prevent them from presenting all scheduled protests. It will go a long way toward preventing litigation if the District and the ARB can hammer out their respective scheduling responsibilities ahead of the protest season, and create a budget for the ARB that takes into account the considerable uncertainties of the coming protest season.

Let's work together to find ways to make the system function while respecting each organization's goals. You can reach me at any time at 575-758-5901 or 575-751-4818.

Very truly yours,

Julia Lacy Armstrong

cc Sarah Becker

<u>ARB Member</u>	<u>Position</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>Total</u>
Cordelle, Storey	Chair	4,125.00	4,262.50	1,237.50	9,625.00
Becker, Sara	Secretary	4,275.00	3,150.00	787.50	8,212.50
Gaines, Teresa	Vice Chair	4,275.00	3,150.00	1,462.50	8,887.50
<u>Total</u>		<u>\$ 12,675.00</u>	<u>\$ 10,562.50</u>	<u>\$ 3,487.50</u>	<u>\$ 26,725.00</u>

<u>Beginning Date</u>	<u>Ending Date</u>	<u>Officer Pay</u>	<u>Reappointme</u>		<u>Hearing Pay</u>	<u>Total</u>
			<u>nts-</u>	<u>Committee</u>		
			<u>Paperwork</u>	<u>Work</u>		
1/2/2021	1/15/2021	6,425.00		600.00	170.00	7,195.00
1/16/2021	1/29/2021	6,250.00	2,740.00			8,990.00
1/30/2021	2/12/2021	7,112.50			16,260.00	23,372.50
2/13/2021	2/26/2021	3,450.00	95.00			3,545.00
2/27/2021	3/12/2021	3,487.50	85.00			3,572.50
<u>Total</u>		<u>\$ 26,725.00</u>	<u>\$ 2,920.00</u>	<u>\$ 600.00</u>	<u>\$ 16,430.00</u>	<u>\$ 46,675.00</u>

<u>Batch</u>	<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Amount</u>
APINV1875	2/19/2021	ARB- Misc.	ARB Per Diems (01.30.21-02.12.21)	\$ 3,625.00
APINV1894	2/26/2021	ARB- Misc.	ARB Per Diems (02.13.21-02.26.21)	\$ 3,545.00
APINV1895	3/12/2021	ARB- Misc.	ARB Per Diems (02.27.21-03.12.21)	\$ 3,572.50

<u>Effective Date</u>	<u>Name</u>	<u>Document Description</u>	<u>Document Amount</u>
2/19/2021	Becker, Sara	Nonhearing Pay- PPE 02.12.21 (5 days @ \$225/day)	\$ 1,125.00
2/19/2021	Cordelle, Storey	Nonhearing Pay- PPE 02.12.21 (5 days @ \$275/day)	\$ 1,375.00
2/19/2021	Gaines, Teresa	Nonhearing Pay- PPE 02.12.21 (5 days @ \$225/day)	\$ 1,125.00
2/26/2021	Becker, Sara	Nonhearing Pay- PPE 02.26.21 (4 days @ \$225/day)	\$ 900.00
2/26/2021	Cordelle, Storey	Nonhearing Pay- PPE 02.26.21 (6 days @ \$275/day)	\$ 1,650.00
2/26/2021	Gaines, Teresa	Nonhearing Pay- PPE 02.26.21 (4 days @ \$225/day)	\$ 900.00
2/26/2021	Razzaue, Mohammed	Nonhearing Pay- PPE 02.26.21 (0.5 days @ \$190/day)	\$ 95.00
3/12/2021	Adkins, Tinka	Nonhearing Pay- PPE 03.12.21 (0.5 days @ \$170/day)	\$ 85.00
3/12/2021	Becker, Sara	Nonhearing Pay- PPE 03.12.21 (3.5 @ \$225/day)	\$ 787.50
3/12/2021	Cordelle, Storey	Nonhearing Pay- PPE 03.12.21 (4.5 days @ \$275/day)	\$ 1,237.50
3/12/2021	Gaines, Teresa	Nonhearing Pay- PPE 03.12.21 (6.5 days @ \$225/day)	\$ 1,462.50

Leana Mann Deputy Chief of Operations Leana H. Mann Date 03/30/2021

Theresa Bastian Board of Directors Secretary/Treasurer Theresa Bastian Date 03/30/2021

5E

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
NICOLE CONLEY
BRUCE ELFANT
ANTHONY NGUYEN
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

RESOLUTION 20210408-5E

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT ESTABLISHING A POLICY FOR THE APPRAISAL REVIEW BOARD TO APPROVE THE APPRAISAL RECORDS AS PROVIDED BY SECTION 41.12 OF THE TEXAS PROPERTY TAX CODE.

WHEREAS, the Texas Property Tax Code, Section 41.12(a) requires that “By July 20, the appraisal review board shall: (1) hear and determine all or substantially all timely filed protests; (2) determine all timely filed challenges; (3) submit a list of its approved changes in the records to the chief appraiser; and (4) approve the records”; and

WHEREAS, the Texas Property Tax Code, Section 41.12(c) provides that “The board of directors of an appraisal district established for a county with a population of at least one million by resolution may: (1) postpone the deadline established by Subsection(a) for the performance of functions listed in that Subsection to a date not later than August 30; or (2) provide that the appraisal review board may approve the appraisal records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined does not exceed 10 percent of the total appraised value of all other taxable properties”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(a) requires that “By July 25, the chief appraiser shall prepare and certify to the assessor for each taxing unit participating in the district that part of the appraisal roll for the district that lists the property taxable by the unit”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(a-1) requires that “If by July 20 the appraisal review board for an appraisal district has not approved the appraisal records for the district as required under Section 41.12, the chief appraiser shall not later than July 25 prepare and certify to the assessor for each taxing unit participating in the district an estimate of the taxable value of property in that taxing unit”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(c) requires that “The chief appraiser shall prepare and certify to the assessor for each taxing unit a listing of those properties which are taxable by that unit but which are under protest and therefore not included on the appraisal roll approved by the appraisal review board and certified by the chief appraiser.”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(c) requires that “If the property owner does not claim a value and the appraised value of the property is higher than its appraised value in the preceding year, the listing shall include the appraised market value, productivity value (if applicable) and taxable value of the property in the preceding year, except that if there is a reasonable likelihood that the appraisal

review board will approve a lower appraised value for the property than its appraised value in the preceding year, the chief appraiser shall make a reasonable estimate of the taxable value that would be assigned to the property if the property owner's claim is upheld.."; and

WHEREAS, the Texas Property Tax Code, Section 26.01(c) requires that "The taxing unit shall use the lower value for calculations as prescribed in Sections 26.04 and 26.041 of this code."; and

WHEREAS, the Texas Property Tax Code, Section 26.04(b) provides that "The assessor shall submit the appraisal roll for the unit showing the total appraised, assessed and taxable values of all property and the total taxable value of new property to the governing body of the unit by August 1 or as soon thereafter as practicable"; and

WHEREAS, the Texas Property Tax Code, Section 26.04(c) provides that "An officer or employee designated by the governing body shall calculate the no-new revenue tax rate and voter-approval rate for the unit"; and

WHEREAS, the Texas Property Tax Code, Section 26.04(e) provides that "By August 7 or as soon as thereafter as practicable, the designated officer or employee shall submit the tax rates to the governing body"; and

WHEREAS, the Texas Property Tax Code, Section 26.05(a) requires that "The governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year"; and

WHEREAS, the August 23, 2021 is the 71st day before the next uniform election date; and

WHEREAS, taxing units may not perform the duties required by Texas Property Tax Code, Section 26.01, 26.04 or 26.05 until such time as chief appraiser has certified the appraisal roll as required by Texas Property Tax Code, Section 26.01(a) or 26.01(a-1); and

WHEREAS, a greater proportion of properties under protest, required to be certified at the preceding years appraised value, lowers the total taxable value for a taxing unit and affects accuracy of tax rate calculations; and

WHEREAS, significant corrections of the appraisal roll after tax rates have been set has a detrimental effect on taxpayers and taxing units; and

WHEREAS, timely and accurate appraisal roll information is critical to the governing body of a taxing unit for the development of their budget and the calculation and publication of no-new revenue, voter-approval and adopted tax rates; and

WHEREAS, it is the desire of the Travis Central Appraisal District Board of Directors to provide the assessor and governing body of all taxing units with accurate appraisal roll information in a timely manner without undue delay;

NOW, THEREFORE BE IT RESOLVED that the Travis Central Appraisal District Board of Directors adopts a policy, effective immediately and continuing until superseded, that:

1. By **July 20**, the Travis Appraisal Review Board shall: (1) hear and determine all or substantially all timely filed protests; (2) determine all timely filed challenges; (3) submit a list of its approved changes in the records to the Chief Appraiser; and, (4) approve the records.
2. The Travis Appraisal Review Board may approve the records only if the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been filed but not determined does not exceed **10 percent** of the total appraised value of all other taxable properties.
3. Subsequent to approval of appraisal records, complete all remaining protests at the earliest date possible, preferably no later than August 30.

TRAVIS CENTRAL APPRAISAL DISTRICT:

James Valadez, Chairperson
Board of Directors

ATTEST:

Theresa Bastian, Secretary
Board of Directors

5F

REGULAR AGENDA

CHIEF APPRAISERS REPORT

APRIL 8, 2021



TRAVIS CENTRAL
APPRAISAL DISTRICT

2020 PVS STUDY



TRAVIS CENTRAL
APPRAISAL DISTRICT

2020 PVS PROTEST

ISD NAME	Preliminary WTD Mean	Protested WTD Mean
Austin	0.9378	0.9602
Eanes	0.9362	0.9586
Lago Vista	0.9331	0.9518
Lake Travis	0.9372	0.9526
Leander	0.9423	0.9506
Marble Falls	0.7947	0.8507
Round Rock	0.9389	0.9537

1. Incorrect Sales information
2. No adjustment made for ARB Board Orders

2021 NOTICES OF APPRAISED VALUE



TRAVIS CENTRAL
APPRAISAL DISTRICT

IMPORTANT DATES

Notices of Appraised Value	April 16, 2021
Website Update	April 15, 2021
PDF Copy on Website	April 26, 2021
Protest Deadline	May 17, 2021



MARKET OVERVIEW

Residential –

Multi-Family –

Industrial –

Office –

Retail –

Hospitality (Hotel/Restaurants) -



TAX TRANSPARENCY

While overall appraisal rolls will increase, elected officials should recognize the fact that increases in residential values while commercial values are down or flat **will result in a shift in tax burden to residential homeowners.**

August 7, 2021 www.TravisTaxes.com



2021 PROTEST SEASON



TRAVIS CENTRAL
APPRAISAL DISTRICT

IMPORTANT DATES

Notices of Appraised Value	April 16,2021
Protest Deadline	May 17, 2021
Informal Meetings	
Residential	April 19, 2021 to June 18, 2021
Commercial	April 26, 2021 to June 18, 2021
Formal Hearings	June 1, 2021 to August 30, 2021



APPOINTMENT OF AGENT PORTAL

****New for 2021****

<https://agent.justappraised.com>

Easy as 1-2-3

1. Select appointment or revocation
2. Select your agent code
3. Upload up to 100 PDF appointment forms at a time

An exhibit may be used as a third page in a PDF to list multiple associated parcels.

Uploads are reviewed and updated daily.

They are visible on the agent portal the next day.



EFILE PORTALS

Go Live – **April 12, 2021**

- eFile protests
- View and upload evidence
- Accept or reject informal settlement offers*

eFile protests are **required** if agents would like:

- Informal Meetings
- 41.47 Joint Motions (Topline)



INFORMAL MEETINGS

Timeline: [Residential](#)

April 19, 2021 - June 18, 2021
Monday through Friday
7:45 AM to 4:45 PM

Timeline: [Commercial](#)

April 26, 2021 - June 18, 2021
Tuesdays and Thursdays (agents)
Wednesdays (owners)
9:00 AM to 1:00 PM



INFORMAL MEETINGS

Scheduling

Informal meetings will not be scheduled by TCAD and will be held on a first come, first serve basis.

Get In Line Online

- TCAD will utilize the QLess reservation system.
- <https://www.traviscad.org/informals>



INFORMAL MEETINGS

Scheduling

Get In Line Online

- Get in line same day, **or**
- Future Date Reservations
 - Schedule individual time slot (10-15 minutes)
 - 1 hour block - **Commercial** OR
 - 4 hour block – **Residential**
 - a minimum of 25 accounts to be worked



INFORMAL MEETINGS

Logistics

- Meetings will be held telephonically with online remote screen share.
- If the number you provided accepts text messages, you will receive text alerts before you are called.
- At your scheduled time, an appraiser will call you at the number provided in your reservation.
- At the beginning of the call, the appraiser will give the agent the Sonexis information if they would like to screen share evidence.



INFORMAL MEETINGS

Offers

- An informal meeting offer that reduces value is NOT guaranteed.
- All offers will be based solely on documented evidence. All evidence you would like considered at informal must be submitted via the agent portal.
- Appraisers will discuss potential offers over the phone during an informal meeting. Offers will be officially made via eFile portal, generally overnight or next day. Taxpayer must formally accept the offer in the eFile portal.
- TCAD management reserves the right to review all offers for typographical errors, accuracy, fairness, and consistency.



41.47 JOINT MOTIONS (TOPLINE)

Timeline

- 41.47 Joint Motions will be offered to agents who eFile protests via the Agent portal.
- April 19, 2021 to August 20, 2021
- A **valid** appointment of agent is required to request 41.47 Joint Motion.
- 41.47 Joint Motion will reflect the informal settlement offer published on the Agent portal.



41.47 JOINT MOTIONS (TOPLINE)



TRAVIS CENTRAL APPRAISAL DISTRICT Joint Motion to Dispose of Protest and Request for Agreed Order

The Travis Central Appraisal District and the listed property owner(s) or the designated agent of the property owner(s), submit this Joint Motion under Section 41.47(f) of the Texas Property Tax Code. The Chief Appraiser and the property owner agree to the disposition of the protest and request the Board to issue agreed order(s) conforming to the agreed to disposition of the matters attached as Exhibit A. The terms of the disposition are listed on the attached Exhibit A. This Motion is submitted to the Chairman of the Travis Appraisal Review Board who "shall issue the agreed order(s) not later than the fifth day after the date on which the joint motion is filed with the Board. If the Chairman is unable to issue the agreed order(s) within the five-day period, the Board shall issue the agreed order not later than the 30th day after the date on which this Motion is filed with the Board." Tax Code § 41.47(f).

An order issued pursuant to this Motion is appealable in the same manner as any other order issued by the Travis Appraisal Review Board.

The property owner or the designated agent of property owner attest to the following:

- A valid protest was filed for the properties listed on Exhibit A attached to this Motion.
- The property owner's selected reason(s) in Exhibit A is the only relief sought and any other matter protested but not listed is withdrawn.
- The property owner or the designated agent are legally authorized to file this Motion.
- The information contained in Exhibit A is correct.
- The right to receive notice of the hearing 15 days before the ARB hearing is waived.
- The right to appear in person at the hearing is waived.
- The right to receive evidence, and other information, pursuant to 41.461 is waived.
- No other rights are waived.

Owner/Designated Agent for Owner
Signature: _____ Date: _____

Travis CAD Appraiser/Staff:
Signature: _____ Date: _____

Owner/Designated Agent for Owner
Signature: _____ Date: _____

Travis CAD Appraiser/Staff:
Signature: _____ Date: _____



EVIDENCE

Travis CAD Website – www.traviscad.org

Appraisal Roll and Special Exports

- Available for download on website - April 12, 2021
- Updated bi-weekly

Property search values - updated April 15, 2021

- NOAV PDFs available online – April 26, 2021



EVIDENCE

Commercial Evidence Book - April 19, 2021

Residential Neighborhood Profiles – April 19, 2021

For access to confidential information

- Valid appointment of agent
- Protest must be filed

Request using Public Information request system

- www.traviscad.org/public-information



FORMAL HEARINGS

The Appraisal Review Board **has not** presented their final 2021 hearing plan and the following information is **subject to change**.



FORMAL HEARINGS

Timeline

June 1, 2021 – First day formal hearings

June 21, 2021 - Anticipated start date of formal hearings for agents

July 20, 2021 – Approval of appraisal records by ARB
90% threshold

August 30, 2021 – Completion of timely-filed protests



FORMAL HEARINGS

Location

850 East Anderson Lane

Remote telephonic hearings will use Sonexis screen share.



FORMAL HEARINGS

Scheduling

Date and time certain

- Available on eFile portals
- Available on CAD website



OUTREACH



TRAVIS CENTRAL
APPRAISAL DISTRICT

WEBINAR SERIES

www.TravisCAD.org/Webinars

- January 2021 – Your Property Tax Bill
- February 2021 – Homestead Exemptions
- March 2021 – Appraisal Information for New Homeowners
- **April 21, 2021 – Understanding Your Notice of Appraised Value**
- May 2021 – The 2021 Protest Process



87R LEGISLATIVE BILL TRACKING



TRAVIS CENTRAL
APPRAISAL DISTRICT

BILL TRACKING

- HB 115 – Community First - Exemption fix
- HB 988 – Procedural Violations Arbitration
- HB 2014 - Omnibus
- HB 2723 – Texas.gov/PropertyTaxes
- SB 63 - Omnibus
- SB 334 – Arbitration added to allowed disclosures
- SB 916 – MAPS review linked to TDLR license
- SB 1413 – Electronic Communication



PROPERTY TAX BILLS IN THE 2021 TEXAS LEGISLATURE 87th REGULAR SESSION

Last Updated: March 25, 2021

The bills we are following are summarized below. More information is available on the Legislature's website, capitol.Texas.gov.

The bills that are making progress are marked with stars according to the following sequence.

- ★ Bill has come out of committee in the house in which it was filed
- ★★ Bill has passed the house in which it was filed
- ★★★ Bill has come out of committee in the other house
- ★★★★ Bill has been passed by both houses
- ★★★★★ Bill is finally enacted, subject to voter approval of constitutional amendments

Exemptions

H.B. 115

Author: Rodriguez

Amends/Enacts: §11.18 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

Section 11.18(d)(23) provides a charitable exemption to an organization in Fort Worth that serves homeless people, but the property must be a single campus. This bill would eliminate the requirement of a single campus.

H.B. 122

Author: Bernal

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.1125 Tax Code; §403.302

Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 14

Author: Bernal

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create a 100% exemption for the homestead of a "qualifying caregiver." The caregiver would have to be the parent or guardian of someone eligible to receive long-term services and support under Medicaid. That person would have to live with the caregiver and could not pay the caregiver.

H.B. 125

Author: Buckley
Amends/Enacts: §140.011 Local Government Code
Status: Pending in House Appropriations Committee

This bill would include among the municipalities qualified in a given tax year to receive state assistance to compensate for revenue lost because of tax relief for disabled veterans, municipalities with extraterritorial jurisdictions located within two miles of the boundary line of a U.S. military installation.

H.B. 186
Author: Zwiener
Amends/Enacts: §11.325 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 17
Author: Zwiener
Amends/Enacts: Art. VIII, §1-s Texas Constitution
Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would exempt the portion of the value of a property attributable to the installation of a rainwater harvesting or graywater system.

H.B. 288
Author: Stephenson
Amends/Enacts: §§11.13, 11.26, 26.09, 151.0021, 151.0028, 151.0037, 151.0041, 151.0046, 151.0101, 151.801, 151.802, 151.3021, 151.3071, 151.3101, and 151.311 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 19
Author: Stephenson
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

Homesteads would be completely exempt from school m&o taxes. Revenue lost to the exemption would be made up through an expansion of sales taxes.

H.B. 349
Author: Craddick
Amends/Enacts: §11.18 Tax Code
Status: Pending in House Ways and Means Committee

Section 11.18(d)(23) provides a charitable exemption to an organization in Fort Worth that serves homeless people. This bill would expand the exemption to include a property in a city with between 100,000 and 150,000 people, at least part of which is in a county with fewer than 5,000 people. That description includes Midland.

H.B. 457 ★
Author: Shaheen
Amends/Enacts: §11.13 Tax Code
Status: Passed by House Ways and Means Committee; pending in full House

H.J.R. 25 ★**Author: Shaheen****Amends/Enacts: Art. VIII, §1-b Texas Constitution****Status: Passed by House Ways and Means Committee; pending in full House**

Under this proposed constitutional amendment and related bill, a county, acting through its commissioners, could exempt up to fifty percent of the value of the homesteads of physicians who provided free medical care to residents of the county who are indigent or who are Medicaid recipients.

H.B. 475**Author: Lopez****Amends/Enacts: §§11.133 and 11.431 Tax Code****Status: Pending in House Ways and Means Committee****H.J.R. 29****Author: Lopez****Amends/Enacts: Art. VIII, §1-b Texas Constitution****Status: Pending in House Ways and Means Committee**

Current law provides a 100% homestead exemption for the surviving spouse of a member of the armed services “killed in action.” This bill would change that language to “killed or fatally injured in the line of duty.”

H.B. 649**Author: Raymond****Amends/Enacts: §11.18 Tax Code****Status: Pending in House Ways and Means Committee**

The general charitable exemption would expand to include a HUD-approved housing counseling agency that provides rental housing to low-income and moderate-income households at below-market rates. The exemption would apply to a property used to provide that housing. The bill would also change some references to “handicapped” people and refer to them instead as people “with disabilities.”

H.B. 650**Author: Raymond****Amends/Enacts: §§11.13, 25.19, and 26.062 Tax Code; §44.004 Education Code; §§49.236 and 49.236, 49.23601, 49.23602, and 49.23603 Water Code****Status: Pending in House Ways and Means Committee****H.J.R. 38****Author: Raymond****Amends/Enacts: Art. VIII, §1-b Texas Constitution****Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill concern homestead exemptions for parents or guardians of disabled people who live with them. The \$10,000 school-tax exemption for homeowners who are disabled or over 65 would be expanded to include those parents and guardians. The same is true of the local-option exemption for homeowners who are disabled or over 65.

H.B. 987

Author: Shine

Amends/Enacts: §§11.145, 11.1455, and 11.43 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 53

Author: Shine

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would expand exemptions for business personal property. BPP worth less than \$5,000 would be exempt if it were appraised in a single account. But a property owner could receive only one such exemption. A BPP account with a value between \$5,000 and \$500,000 would receive a 20% exemption, but, again, a property owner could receive only one such exemption. The exemptions would require annual applications. It is not clear whether a property owner could claim only one exemption statewide or one exemption in a particular appraisal district.

H.B. 994

Author: Shine

Amends/Enacts: §§11.13 and 25.19 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 55

Author: Shine

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create a new kind of homestead exemption. It would apply to every taxing unit other than a school district. The exemption in a particular county would be a percentage of the average homestead value in that county. That percentage would be 5%, but the governing body of a taxing unit could decide on a higher percentage, anything up to 25%.

H.B. 1022

Author: Murphy

Amends/Enacts: §11.211 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 57

Author: Murphy

Amends/Enacts: Art. VIII, §2 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create an exemption for property leased to an open-enrollment charter school and used exclusively for the operation or administration of the school or for other educational purposes. The property would have to be reasonably necessary for those purposes. The property owner would have to pass the tax savings along to the school in the form of reduced rent. The owner would give the school an affidavit explaining the effects of the exemption. The school's leasehold interest would not be taxable.

H.B. 1197 ★

Author: Metcalf

Amends/Enacts: §11.20 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

Under current law, land owned by a church for the expansion of a place of worship may be exempted for up to six years if the land is contiguous to the church's existing place of worship. This bill would expand that period to ten years.

H.B. 1279

Author: Kacal

Amends/Enacts: §§11.13 and 26.10 Tax Code:

Status: Pending in House Ways and Means Committee

H.J.R. 70

Author: Kacal

Amends/Enacts: Art. VIII, §1-b Tax Code

Status: Pending in House Ways and Means Committee

The governing body of a taxing unit could adopt a percentage homestead exemption for volunteer first responders. The exemption could be up to 5% of a property's appraised value.

H.B. 1392

Author: Middleton

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 76

Author: Middleton

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

A taxing unit located completely or partly in Chambers County or Galveston County, could adopt a local-option percentage homestead exemption at any level up to 100%.

H.B. 1393

Author: Middleton

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 77

Author: Middleton

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

Any taxing unit could adopt a local-option percentage homestead exemption at any level up to 100%.

H.B. 1420

Author: Bucy

Amends/Enacts: §§11.133 and 11.431 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 79

Author: Bucy

Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

The current 100% homestead exemption for the surviving spouse of a member of the armed services is killed in action would be expanded to include the surviving spouse of a member of the armed services “killed or fatally injured in an incident directly related to the member's military service while serving on active duty.”

H.B. 1421

Author: Cain

Amends/Enacts: §§11.35 and 11.43 Tax Code
Status: Pending in House Ways and Means Committee

Under current law, if the governor declares a disaster after a taxing unit has adopted its tax rate, the unit is not bound to give temporary disaster exemptions to affected property owners. The taxing unit's governing body decides whether to give the exemptions. This bill could make the exemptions automatic. The taxing unit's governing body could not opt to not give the exemptions.

H.B. 1556

Author: Murphy

Amends/Enacts: §§23.03, 151.359, 151.3595, 171.602, 312.0025, 312.403, 313.004, 313.006, 313.007, 313.009, 313.021, 313.022, 313.023, 313.024, 313.025, 313.026, 313.0265, 313.027, 313.0275, 313.0376, 313.0277, 313.028, 313.030, 313.031, 313.032, 313.033, and 313.171 Tax Code; §§48.202, 48.2551, and 48.256 Education Code; §2303.507 Government Code
Status: Pending in House Ways and Means Committee

This bill would significantly change the Economic Development Act. A school district could no longer give value limitations to encourage economic development. Instead, it could give tax exemptions. The minimum amount of a qualified investment would be \$10 million in a school district with wealth per student equal to or less than the statewide average. In a wealthier school district, the minimum qualified investment would be \$50 million. A property owner seeking an exemption would apply first to the comptroller, who would forward a copy of the application to the school district. If the school board were interested, it would request an evaluation from the comptroller. If the proposal were approved by the comptroller, the school district and the property owner would negotiate the portion of eligible value to be exempted and the duration of the exemption. The exemption could last up to ten years. The bill would also extend the life of the Economic Development Act by ten years.

H.B. 1601

Author: Allison

Amends/Enacts: §11.13 Tax Code; §403.302 Government Code
Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, a taxing unit could designate a “high-need” area and offer homestead exemptions to peace officers living in that area. A taxing unit could give peace officers either a percentage homestead exemption or an exemption in a

fixed dollar amount. There would be no cap on the percentage or the amount of an exemption that a taxing unit could adopt.

H.B. 1881

Author: Middleton

Amends/Enacts: §11.211 Tax Code

Status: Pending in House Ways and Means Committee

This bill would create an exemption for property leased to a “qualifying educational organization” and used exclusively for the operation or administration of the organization or for other educational functions. The property would have to be reasonably necessary for those purposes. The property owner would have to pass the tax savings along to the organization in the form of reduced rent. The owner would give the organization an affidavit explaining the effects of the exemption. The organization’s leasehold interest would not be taxable. A qualifying educational organization could be either an open-enrollment charter school or a public junior college.

H.B. 1762

Author: Jarvis Johnson

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004, 46.071, and 48.2541 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 88

Author: Jarvis Johnson

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would totally exempt a homestead if the owner were eighty years old or older and had lived in the same homestead for at least ten years. If the homeowner died, his/her surviving spouse would inherit the exemption if the spouse were at least fifty-five.

H.B. 1858

Author: Rodriguez

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 91

Author: Rodriguez

Amends/Enacts: Art. VIII, §1-b Tax Code

Status: Pending in House Ways and Means Committee

Current law concerning percentage homestead exemptions includes a minimum exemption of \$5,000. This proposed constitutional amendment and related bill would allow a taxing unit’s governing body to set a higher minimum. The minimum exemption amount could be as high as \$25,000. In the future, the legislature could allow a higher minimum exemption without the need for another constitutional amendment.

H.B. 2100

Author: Meyer

Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code

Status: Pending in House Ways and Means Committee

An appraisal district would have to process an exemption application and make a decision within ninety days after receiving the application. If the district did not grant the exemption fully, its notice to the property owner would have to “fully explain each reason” for not granting the exemption fully. This bill is also discussed under the headings, *Appraisals*, and *Appraisal Districts and ARBs*.

H.B. 2294

Author: Schofield

Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071 and 48.2541 Education Code

Status: Pending in House Ways and Means Committee

H.J.R. 107

Author: Schofield

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would change the mandatory general homestead exemption for school taxes to the greater of \$25,000 or 13% of the appraised value of the homestead.

H.B. 2372

Author: Slaton

Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code

Status: Pending in House State Affairs Committee

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is also discussed under the heading, *Miscellaneous*.

H. B. 2535

Author: Sanford

Amends/Enacts: §23.014 Tax Code

Status: Pending in House Ways and Means Committee

Under this bill, the value of real property could not include the value of “improvements used for the noncommercial production of food for personal consumption.” This appears to be a backhanded and unconstitutional way to exempt the improvements from taxation.

H.B. 2711

Author: Hinojosa

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Means Committee

A homeowner would not lose her homestead exemption if she were away due to service outside of the United States as a foreign service officer employed by the State Department. She could keep the exemption indefinitely.

H.B. 2832

Author: Patterson

Amends/Enacts: §§11.318, 11.42, 11.43, 11.431, 26.10, and 26.1125 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 119

Author: Patterson

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

A disabled first responder would be entitled to a 100% exemption of her residence homestead. The first responder would have to have been injured in the line of duty and would have to qualify for lifetime income benefits under the Workers' Compensation Act. If the first responder died, her surviving spouse would inherit the exemption. The surviving spouse could later transfer the exemption to a new homestead in a fixed dollar amount. The surviving spouse would lose the exemption if he remarried.

H.B. 3070

Author: Ellzey

Amends/Enacts: §11.22 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 124

Author: Ellzey

Amends/Enacts: Art. VIII, §2 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would increase the amounts of the disabled veteran's exemption. The new amounts would be as follows:

- (1) \$20,000 for a veteran having a disability rating of at least 10% but less than 30%;
- (2) \$30,000 for a veteran having a disability rating of at least 30% but less than 50%;
- (3) \$40,000 for a veteran having a disability rating of at least 50% but less than 70%; or
- (4) \$48,000 for a veteran having a disability rating of at least 70%.

The \$48,000 exemption would also apply to: a veteran over sixty-five with a disability rating of at least 10%; a blind veteran; and a veteran who had lost the use of a limb. The exemption for the surviving spouse or minor children of a service member who died while on active duty would increase from \$5,000 to \$20,000.

H.B. 3260

Author: Thierry

Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 129

Author: Thierry

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

As an alternative to adopting a percentage homestead exemption, a taxing unit's governing body could adopt an exemption in a fixed dollar amount. The minimum amount for the exemption would be \$5,000, and the maximum amount would be \$100,000.

A taxing unit's tax bill would have to state the total dollar amount of certain homestead exemptions not available to all homeowners and disabled veterans' exemptions granted by the taxing unit in the past year and state how those exemptions affected the unit's tax rate for that year. This bill is also discussed under the headings, *Appraisals*, *Appraisal Districts and ARBs*, *Appeals*, *Assessment*, *Collections*, and *Miscellaneous*.

H.B. 3359

Author: Rodriguez

Amends/Enacts: §§11.13, 25.23, and 26.012 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 136

Author: Rodriguez

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would allow a taxing unit other than a school district to adopt a homestead exemption in a fixed dollar amount. The amount could be anything up to 20% of the average market value of homesteads in the taxing unit. The minimum amount of the exemption would be \$5,000.

H.B. 3509

Author: Meyer

Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code

Status: Pending in House Ways and Means Committee

An appraisal district would have to process an exemption application and make a decision within ninety days after receiving the application. If the district did not grant the exemption fully, its notice to the property owner would have to "fully explain each reason" for not granting the exemption fully. This bill is also discussed under the headings, *Appraisals*, and *Appraisal Districts and ARBs*.

H.B. 3610

Author: Gervin-Hawkins

Amends/Enacts: §§12.1058 and 12.128 Education Code

Status: Pending in House Ways and Means Committee

An open-enrollment charter school would be considered a political subdivision for purposes of the public-property exemption in §11.11 of the Tax Code. Property purchased by a charter holder with money received from the state would be exempt as public property under §11.11.

H.B. 3795

Author: Button

Amends/Enacts: §11.27 Tax Code

Status: Pending in House Ways and Means Committee

This bill would break the exemption for solar and wind-powered devices into two components. An owner of real property would receive an exemption for the amount of appraised value of real property that arises from the installation or construction on the property of a solar or wind-powered energy device. An owner of a device would receive an exemption for the appraised value of a solar or wind-powered energy device installed or constructed on real property regardless of whether the person owned the real property.

H.B. 3811

Author: Lucio

Amends/Enacts: §§11.27 and 23.1241 Tax Code

Status: Pending in House Ways and Means Committee

This bill would break the exemption for solar and wind-powered devices into two components: real property and devices. That part of the bill is virtually identical to H.B. 3795 discussed above. The bill is also discussed under the heading, *Appraisals*.

H.B. 4033

Author: Howard

Amends/Enacts: §§11.431 and 11.439 Tax Code

Status: Filed

This bill concerns the extended period during which a disabled veteran can file an exemption application. A disabled veteran seeking a homestead exemption under §11.131 or §11.132 could file up to five years after the delinquency date. But surviving spouse would not have the benefit of that extended filing period. Apparently, anyone filing an application for a disabled veteran's exemption under §11.22 could file up to five years after the delinquency date.

H.B. 4060

Author: Meza

Amends/Enacts: §11.24 Tax Code

Status: Filed

The governing body of a taxing unit considering granting a historic-site exemption could not consider whether the property is owned by an individual, a corporation, or any other type of entity. The governing body could not favor individuals over corporations or vice versa.

H.B. 4150

Author: Buckley

Amends/Enacts: §140.011 Tax Code

Status: Filed

This is another bill that would affect the funds that the state provides to cities and counties disproportionately hurt by tax breaks for disabled veterans. The program would be expanded to include a city with extraterritorial jurisdiction within two miles of a military installation. The program would also include a county that was not the home of a military installation but that was adjacent to two counties with an installation. The adjacent county could not have 200,000 people or more. This would benefit a county like Lampasas that borders the two counties in which Fort Hood is located.

H.B. 4253

Author: Perez

Amends/Enacts: §11.31 and 11.43 Tax Code
Status: Filed

The TCEQ would periodically review pollution control exemptions. The agency would take a fresh look at its list of pre-approved property types to determine whether those types still qualified for the exemption. A similar review would happen every five years. Existing exemptions not on the pre-approved list would be reviewed between 2022 and 2026 with the oldest exemptions being reviewed first. Any exemption not on the pre-approved list would be reviewed every five years. The review of an exemption would require the property owner to file a new application with the TCEQ. If the agency approved the application, the owner would file a new application with the appraisal district. An appraisal district would have greater authority to cancel an existing exemption (even for a property on the pre-approved list) if the district determined that the property no longer qualified for the exemption.

H.B. 4270
Author: Rodriguez
Amends/Enacts: §1.071 and 11.43 Tax Code
Status: Filed

The application form for a homestead exemption would have to include information about a property owner's right to file a late application under §41.431. It would have a space for the owner to indicate the year(s) for which she was seeking the exemption. Another space would allow the owner to specify the address to which any tax refund should be sent. The appraisal district could not deny the application just because the owner's driver's license was expired. This bill is also discussed under the heading, *Collections*.

H.B. 4348
Author: Zwiener
Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071 and 48.2541 Education Code
Status: Filed

The general school-tax homestead exemption would rise from \$25,000 to \$50,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue.

S.B. 63
Author: Nelson
Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code
Status: Pending in Senate Finance Committee

This bill concerning an appraisal district's handling of exemption applications is virtually identical to H.B. 3509 discussed above. The bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

S.B. 113
Author: West
Amends/Enacts: §§11.1827, 23.21, and 26.10 Tax Code; §373B.003 Local Government Code
Status: Pending in Senate Local Government Committee

This bill would make it clear that an exemption for property of community land trusts, once adopted by a taxing unit, would continue in effect until the taxing unit's governing body acted to rescind it. In order to qualify for the exemption, a community land trust could be organized as: a nonprofit corporation; a limited partnership with its general-partner interest controlled 100% by a nonprofit corporation; or an LLC with a nonprofit corporation as its only member. Under certain circumstances, exemptions on land owned by various types of low-income-housing organizations would continue in effect throughout a year even if a housing unit on the land were sold to a qualifying family. This bill is also discussed under the heading, *Appraisals*.

S.B. 266**Author: West****Amends/Enacts: §§11.13, 25.23 Tax Code****Status: Pending in Senate Local Government Committee****S.J.R. 18****Author: West****Amends/Enacts: Art. VIII, §1-b Texas Constitution****Status: Pending in Senate Local Government Committee**

This proposed constitutional amendment and related bill would allow a county, acting through its commissioners court, to adopt a general homestead exemption in a fixed dollar amount, up to \$100,000.

S.B. 300**Author: Hinojosa****Amends/Enacts: §11.134 Tax Code****Status: Pending in Senate Finance Committee**

This bill concerns the homestead exemption for the surviving spouse of a first responder killed in the line of duty. The exemption would include the surviving spouse of: an ICE special agent; CBP agent; or an immigration enforcement agent or deportation officer of the DHS. A surviving spouse would lose the exemption if he/she remarried but living with a romantic partner would be fine.

S.B. 330**Author: Lucio****Amends/Enacts: §11.18 Tax Code****Status: Pending in Senate Finance Committee**

The general charitable exemption would be expanded to include an organization that provides a meeting place and support services for organizations that provide assistance to persons with substance use disorders and their families without regard to the beneficiaries' ability to pay.

S.B. 524**Author: Buckingham****Amends/Enacts: §140.011 Tax Code****Status: Pending in Senate Finance Committee**

This is another bill that would affect the funds that the state provides to cities and counties disproportionately hurt by tax breaks for disabled veterans, especially around Fort Hood. It is virtually identical to H.B. 4159 discussed above.

S.B. 611

Author: Campbell

Amends/Enacts: §§11.133 and 11.431 Tax Code

Status: Pending in Senate Veteran Affairs and Border Security Committee

S.J.R. 35

Author: Campbell

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in Senate Veteran Affairs and Border Security Committee

Current law provides a 100% homestead exemption for the surviving spouse of a member of the armed services “killed in action.” This bill would change that language to “killed or fatally injured in the line of duty.” This bill and proposed constitutional amendment are virtually identical to H.B. 475 and H.J.R. 29 discussed above.

S.B. 613

Author: Zaffirini

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Finance Committee

The general charitable exemption would expand to include a HUD-approved housing counseling agency that provides rental housing to low-income and moderate-income households at below-market rates. This bill is virtually identical to H.B. 649 discussed above.

S.B. 670

Author: Springer

Amends/Enacts: §11.211 Tax Code

Status: Pending in Senate Finance Committee

S.J.R. 38

Author: Springer

Amends/Enacts: Art. VIII, §2 Texas Constitution

Status: Pending in Senate Finance Committee

This proposed constitutional amendment and related bill would create an exemption for property leased to an open-enrollment charter school. They are virtually identical to H.B. 1022 and H.J.R. 57 discussed above.

S.B. 671

Author: Seliger

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Finance Committee

This bill concerning certain charitable organizations in Fort Worth and Midland is virtually identical to H.B. 349 discussed above.

S.B. 734

Author: Paxton

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Finance Committee

The general charitable exemption would expand to include an organization that provides “services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption.” The bill would also change some references to “handicapped” people and refer to them instead as people “with disabilities.”

S.B. 794**Author: Campbell****Amends/Enacts: §11.131 Tax Code****Status: Pending in Senate Veteran Affairs and Border Security Committee**

Current law establishes a total homestead exemption for a severely disabled veteran who “receives” 100% disability compensation from the V.A. This bill would change that language and refer to a veteran “who has been awarded” 100% disability compensation.

S.B. 829**Author: Hall****Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code****Status: Pending in Senate Business and Commerce Committee**

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is virtually identical to H.B. 2372 discussed above. It is also discussed under the heading, *Miscellaneous*.

S.B. 887**Author: Eckhardt****Amends/Enacts: §11.13 Tax Code****Status: Pending in Senate Local Government Committee****S.J.R. 42****Author: Eckhardt****Amends/Enacts: Art. VIII, §1-b Texas Constitution****Status: Pending in Senate Local Government Committee**

As an alternative to adopting a percentage homestead exemption, a taxing unit’s governing body could adopt an exemption in a fixed dollar amount. The minimum amount for the exemption would be \$5,000, and there would be no maximum.

S.B. 1029**Author: Huffman****Amends/Enacts: §11.27 Tax Code****Status: Pending in Senate Finance Committee**

This bill would break the exemption for solar and wind-powered devices into two components: real property and devices. It is virtually identical to H.B. 3795 discussed above.

S.B. 1256**Author: Birdwell****Amends/Enacts: §312.0022 Tax Code****Status: Pending in Senate Natural Resources and Economic Development Committee**

Property with a solar or wind-powered energy device could not receive a tax abatement.

S.B. 1257

Author: Birdwell

Amends/Enacts: §312.005 Tax Code

Status: Pending in Senate Natural Resources and Economic Development Committee

An appraisal district's report to the Comptroller about a new tax abatement would have to include the kind, number, and location of all proposed improvements to the property.

S.B. 1315

Author: Birdwell

Amends/Enacts: §25.07 Tax Code

Status: Pending in Senate Local Government Committee

In many cases, a leasehold interest in a tax-exempt property is itself taxable, but not if the property is "used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce." This bill would create an expanded range of navigation-related properties that could not have taxable leaseholds.

S.B. 1422

Author: Bettencourt

Amends/Enacts: §11.251 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 57

Author: Bettencourt

Amends/Enacts: Art VIII, §1-j Texas Constitution

Status: Pending in Senate Local Government Committee

Freeport goods could stay in Texas for up to 365 days without losing their exemption. A taxing unit could provide police and fire protection and other services related to the goods for a full year without collecting a penny in taxes.

S.B. 1424

Author: Bettencourt

Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code

Status: Pending in Senate Local Government Committee

A late application for a freeport exemption would have to be filed before the later of June 1. This bill is also discussed under the headings, *Appraisals*, *Appraisal Districts and ARBs*, and *Assessment*.

S.B. 1427

Author: Bettencourt

Amends/Enacts: §11.35 Tax Code

Status: Pending in Senate Local Government Committee

This bill would make it clear that only properties that were physically damaged by a disaster could qualify for temporary disaster exemptions.

S.B. 1449
Author: Bettencourt
Amends/Enacts: §11.145 Tax Code
Status: Pending in Senate Finance Committee

The exemption for small amounts of business personal property would jump from \$500 to \$2,500.

S.B. 1711
Author: Springer
Amends/Enacts: §§11.13, 11.35, 23.1241, 23.1242, 151.0023, 151.0028, 151.0029, 151.00295, 151.00352, 151.00365, 151.00375, 151.00378, 151.0038, 151.00391, 151.00425, 151.0044, 151.00442, 151.0047, 151.006, 151.0101, 151.0108, 151.013, 151.1551, 151.313, 151.314, 151.315, 151.317, 151.3186, 151.319, 151.320, 151.335, 151.350, 151.401, 151.424, 151.425, 151.428, 152.047, 162.014, 164.0001, 164.0002, 164.0003, 164.0004, 164.0005, 165.0001, 165.0002, 165.0003, 165.0004, 165.0005, 165.0006, 165.0007, 171.1012, 183.043, 313.021, 321.203, §42.2516 Education Code; §403.302 Government Code; §2301.008 Occupations Code; 501.0301, 502.257, and 502.258 Transportation Code
Status: Filed

S.J.R. 63
Author: Springer
Amends/Enacts: Art. VIII, §§1-b Texas Constitution.
Status: Filed

This proposed constitutional amendment and related bill would create a new school-tax homestead exemption equal to 150% of the median appraised value of all single-family residences in this state in the preceding year as determined by the comptroller. This bill is also discussed under the headings, *School Finance and Value Studies* and *Miscellaneous*.

S.B. 1953
Author: Paxton
Amends/Enacts: §1.071 and 11.43 Tax Code
Status: Filed

This bill concerning the application form for a homestead exemption is virtually identical to H.B. 4270 discussed above. This bill is also discussed under the heading, *Collections*.

Appraisals

H.B. 96
Author: Toth
Amends/Enacts: §23.23 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 8**Author: Toth****Amends/Enacts: Art. VIII, §1 Texas Constitution****Status: Pending in House Ways and Means Committee**

This bill would freeze the appraised value of residence homesteads at the market value of the property in the first year that the owner qualified the property for the exemption, or if the owner acquired the property as a bona fide purchaser for value, the purchase price. This limitation would take effect on January 1 of the first tax year the property qualified for a homestead exemption. It would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the person who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation.

H.B. 299**Author: Vasut****Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code****Status: Pending in House Ways and Means Committee****H.J.R. 64****Author: Vasut****Amends/Enacts: Art. VIII, §1 Texas Constitution****Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would impose a 3.5% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap.

H.B. 494**Author: White****Amends/Enacts: §25.21 Tax Code****Status: Pending in House Ways and Means Committee**

If an appraisal district discovered property omitted from a prior year's appraisal roll, it could pick up the omitted property, but the district would not be required to do so.

H.B. 528**Author: White****Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code****Status: Pending in House Ways and Means Committee****H.J.R. 30****Author: White****Amends/Enacts: Art, VIII, §1 Texas Constitution****Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would place a 3.5% cap on year-to-year increases in the appraised values of commercial properties.

H.B. 529

Author: White

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 31

Author: White

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised values of residence homesteads would be reduced to 2.5% per year.

H.B. 534

Author: Shine

Amends/Enacts: §23.013 Tax Code

Status: Pending in House Ways and Means Committee

When appraising a property using comparable sales, an appraisal district would have to “reduce the sales price of a comparable property by an amount equal to the amount of the commission that would typically be paid for the sale or purchase of such property.”

H.B. 798

Author: Larson

Amends/Enacts: §23.01 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 44

Author: Larson

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

If a property owner disputed the appraised value of her property in one year and the value was lowered (by agreement, by the ARB or in an appeal), the appraisal district would be limited in its ability to reappraise the property in the next year. The next year’s value could not be more than 5% higher than the reduced value in the first year. Any year-to-year increase in value would have to be supported by clear and convincing evidence.

H.B. 951

Author: Raymond

Amends/Enacts: §23.015 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 50

Author: Raymond

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

An appraisal district would exclude from a property's value, "the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of the 2010 Americans with Disabilities Act." The bill would presumably apply to features such as wheelchair ramps and handrails in restrooms.

H.B. 952

Author: Raymond

Amends/Enacts: §23.51 Tax Code

Status: Pending in House Ways and Means Committee

An owner of open-space agricultural land could acquire adjacent land and convert it to agricultural use. The newly acquired land would qualify for agricultural appraisal right away without having to establish a history of agricultural use.

H.B. 984

Author: White

Amends/Enacts: §25.21 Tax Code

Status: Pending in House Ways and Means Committee

If an appraisal district discovered that property had been erroneously omitted from a prior year's appraisal roll, the district would not have to pick it up. Doing so would be optional for the district.

H.B. 1053

Author: Cecil Bell

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 61

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would impose a 5% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap.

H.B. 1090

Author: Bailes

Amends/Enacts: §25.21 Tax Code

Status: Pending in House Ways and Means Committee

An appraisal district could go back only three years to pick up property erroneously omitted from an appraisal roll. That three-year period would apply to both real and personal property.

H.B. 1101

Author: Beckley

Amends/Enacts: §12.0014 Property Code

Status: Pending in House Business and Industry Committee

A deed conveying real property would have to include the sales price. A purchaser who filed a deed without the sales price would face a fine equal to 5% of the sales price.

H.B. 1469**Author: Hefner****Amends/Enacts: §§23.54 and 25.25 Tax Code****Status: Pending in House Ways and Means Committee**

If open-space agricultural land were transferred from one relative to another, the land would continue to qualify for ag appraisal, even if the new owner did not file a timely application. The new owner, however, would have to give the appraisal district written notice of the transfer within 180 days. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 1544**Author: Guillen****Amends/Enacts: §23.527 Tax Code****Status: Pending in House Natural Resources Committee**

This bill concerns reclamation after surface extraction of sand and other aggregates (“sand mining”) and applies only to land overlying the Carrizo Aquifer and located within 30 miles of the boundary of a municipality with a population of more than 500,000 or within one mile of a building in use as a single-family or multifamily residence. It would require the Texas Commission on Environmental Quality to set standards for reclaiming these lands. Eligibility for agricultural appraisal would be allowed to continue during mining operations, if the owner intends to resume agricultural use after mining ceases, and the land is reclaimed according to these standards, as determined by the TCEQ. The property owner or the appraisal district could appeal an adverse determination to the Commission.

H.B. 1567**Author: Middleton****Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code****Status: Pending in House Ways and Means Committee**

Current law provides that a comparable sale may be considered even if it occurred more than twenty-four months before the relevant appraisal date if there are not enough sales within that twenty-four months. This bill would repeal that exception to the twenty-four-month rule. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *School Finance and Value Studies*.

H.B. 1577**Author: Davis****Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code****Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would apply only in certain specified census tracts in Dallas, Harris, and Lubbock Counties (a total of eight census tracts). The governing body of a city, county or school district could cap increases in the appraised values of homesteads and vacant lots. A cap could not extend beyond the 2037 tax year.

H.B. 1798

Author: Shaheen

Amends/Enacts: §§1.12, 23.231, 26.0501, and 42.26 Tax Code; §44.004 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 90

Author: Shaheen

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would prohibit year-to-year increases in appraised values of real properties in a taxing unit affected by a disaster. If any part of a taxing unit were in a declared disaster area during one year, the appraisal district could not raise real property values in the next year. A value could be raised to reflect the added value of new improvements. This bill is also discussed under the heading, *Assessment*.

H.B. 2014

Author: Lucio

Amends/Enacts: §§23.55, 25.02, 25.19, 41.44, 41.45, 41.47, 41.67, 42.01, 42.015, 42.23, and 42.43 Tax Code; §201.063 Labor Code

Status: Pending in House Ways and Means Committee

When an appraisal district made a change-of-use determination concerning open-space agricultural land, it would have to send a notice to the property owner within 180 days. If the owner actually gave the district notice of the change of use, the 180 days would start with the owner's notice. If the district failed to send a timely change-of-use notice, the land would not be subject to rollback taxes.

A property owner could request that contiguous parcels of real property be combined into a single account. A property owner could request that a parcel be divided into two or more accounts. The owner's request would have to be accompanied by legal descriptions sufficient to allow the appraisal district to comply. The district's refusal to comply could be the subject of a protest to the ARB. These rules would not apply to residential property or to an improvement-only account. If an appraisal district changed an account number, it would have to notify the property on the next notice of appraised value.

When appraising property required to be rendered, an appraisal district could not send a notice of appraised value until the district had determined the appraised value of the property if the rendition were timely filed. If the property owner failed to file a timely rendition, the district would have to wait until the deadline for filing had expired.

An appraisal district could not send a corrected, amended, or additional notice of appraised value that raised a value unless the district were merely correcting a clerical error in the original notice of appraised value.

This bill is also discussed under the headings, *Appraisal District's and ARBs* and *Appeals*.

H.B. 2100

Author: Meyer

Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code

Status: Pending in House Ways and Means Committee

An appraisal district would have to process an application for a special appraisal (i.e., an agricultural or timber appraisal, a recreational or park land appraisal, etc.) and make a decision within ninety days after receiving the application. If the district did not grant the special appraisal, its notice to the property owner would have to “fully explain each reason” for not granting the exemption fully. This bill is also discussed under the headings, *Exemptions* and *Appraisal Districts and ARBs*.

H.B. 2245

Author: Shine

Amends/Enacts: §25.02 Tax Code

Status: Pending in House Ways and Means Committee

If an appraisal district changed an account number, it would have to notify the property on the next notice of appraised value.

H.B. 2292

Author: Landgraf

Amends/Enacts: §23.175 Tax Code

Status: Pending in House Ways and Means Committee

When appraising an oil or gas interest, an appraisal district would base the projected price for the product on the average price over the last two years. There would be no price adjustment factor.

H.B. 2311

Author: Krause

Amends/Enacts: §§1.12, 23.23, 23.231 and 42.26 Tax Code; §403.302 Government Code Code

Status: Pending in House Ways and Means Committee

H.J.R. 108

Author: Krause

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the current cap on year-to-year increases in the appraised value of a homestead would be reduced from 10% to 5%. A new 10% cap would apply to single-family residences that were not homesteads. A residence would have to be owned by an individual or a trust in order to qualify.

H.B. 2428

Author: Murr

Amends/Enacts: §23.51 Tax Code

Status: Pending in House Ways and Means Committee

In calculating net to land of open-space agricultural land located in or near a chronic wasting disease containment zone as designated by the Parks and Wildlife Department or the Texas

Animal Health Commission, an appraisal district would have to take into consideration the effect that the presence of chronic wasting disease.

H.B. 2489

Author: Cook

Amends/Enacts: §23.01 Tax Code

Status: Pending in House Ways and Means Committee

If the appraised value of a property owner’s residence homestead were lowered as the result of a protest, an appeal, or an agreement with the appraisal district, the district could not place a higher value on the property in any of the next three years. The district *could* add the value of a new improvement. If the property ceased to be the owner’s homestead, the district would be free to reappraise the property in the following year.

H.B. 3193

Author: Shine

Amends/Enacts: §41.413 Tax Code

Status: Pending in House Ways and Means Committee

Under certain circumstances, a lessee may file a protest concerning a leased property. The Tax Code requires the owner to send the lessee a copy of any notice of appraised value for the leased property. It also gives the lessee the right to request that the appraisal district send him the notice of appraised value. This bill would make it clear that those notice provisions apply to only a lessee of *real* property.

H.B. 3260

Author: Thierry

Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code

Status: Pending in House Ways and Means Committee

A county’s commissioners court could call an election on the question of requiring some buyers of real property to report sales prices. If the voters adopted the measure, a purchaser would have to report the sales price of his property to the appraisal district within ten days of recording his deed. A report would be available to the public. But the bill is full of exceptions, including an exception for a property that “may qualify as a residence homestead” and an exception for any property sold for less than \$250,000. An appraisal district could not “increase the market value of the real property described in the report solely on the basis of the information contained in the report.” (An appraisal district has absolutely no control over market values.) Enforcement would be challenging. An appraisal district would have to sue a purchaser who failed to report a sales price. The purchaser would not face a fine or penalty, but he might have to pay the district’s legal fees.

The bill would also require the comptroller to “establish standards for the development and calibration of adjustments to be used in determining the appraised value for industrial, petrochemical refining and processing, and utility properties and other unique properties.”

This bill is also discussed under the headings, *Exemptions, Appraisal Districts and ARBs, Appeals, Assessment, Collections, and Miscellaneous.*

H.B. 3317

Author: Metcalf**Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code****Status: Pending in House Ways and Means Committee****H.J.R. 131****Author: Metcalf****Amends/Enacts: Art. VIII, §1 Texas Constitution****Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would impose a 10% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap. The proposed amendment and bill are virtually identical to H.B. 878 and H.J.R. 47 discussed above.

H.B. 3321**Author: Metcalf****Amends/Enacts: §23.23 Tax Code****Status: Pending in House Ways and Means Committee****H.J.R. 132****Author: Metcalf****Amends/Enacts: Art. VIII, §1 Texas Constitution****Status: Pending in House Ways and Means Committee**

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised values of residence homesteads would be reduced to 5% per year.

H.B. 3439**Author: Deshotel****Amends/Enacts: §23.215 Tax Code****Status: Pending in House Ways and Means Committee**

This bill concerns the appraisal of nonexempt property used for low-income or moderate-income housing. The current law would be expanded to include property owned “for the purpose of” renting units to eligible tenants even if they are not actually rented. But a property would have to be subject to an active land-use-restriction agreement under the Low Income Housing Tax Credit Program. When appraising a property under construction and not yet stabilized, the appraisal district would estimate the property’s gross income potential and operating expenses based on the property’s projected income and expenses for the first full year of operation as established in the underwriting report pertaining to the property prepared by the TDHCA. Those figures would be prorated based on how much of the total construction budget had been spent as of January 1. For a property that was complete but not yet stabilized, the income and expenses contained in the underwriting report would be adjusted to reflect the actual occupancy of the property on January 1. For years after the property was completed and stabilized, the district would appraise it using the income approach and taking into account the restrictions on the property as prescribed in §11.1825(q).

H.B. 3509

Author: Meyer**Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code****Status: Pending in House Ways and Means Committee**

An appraisal district would have to process an application for a special appraisal (i.e., an agricultural or timber appraisal, a recreational or park land appraisal, etc.) and make a decision within ninety days after receiving the application. If the district did not grant the special appraisal, its notice to the property owner would have to “fully explain each reason” for not granting the exemption fully. This bill is also discussed under the headings, *Exemptions* and *Appraisal Districts and ARBs*.

H.B. 3694**Author: Sheheen****Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code****Status: Pending in House Ways and Means Committee**

This bill would cap the appraised value of a “rapidly appreciating residence homestead,” i.e., a homestead that: 1) was under continuous ownership during the years 2017 – 2022; and 2) had a 2022 market value that was at least 250% higher than its 2017 market value. The cap would be the lesser of “the market value of the property for the most recent tax year that the market value was determined by the appraisal office” or the sum of the 2017 appraised value and the market value of all new improvements to the property. The cap would continue from year to year until the property was no longer the homestead of the owner or the owner’s surviving spouse.

H.B. 3811**Author: Lucio****Amends/Enacts: §§11.27 and 23.1241 Tax Code****Status: Pending in House Ways and Means Committee**

For purposes of special inventory taxes, the definition of a heavy equipment “dealer” would be expanded to include “a person who leases heavy equipment from another person. This bill is also discussed under the heading, *Exemptions*.

H.B. 3910**Author: Romero****Amends/Enacts: §23.013 Tax Code****Status: Pending in House Ways and Means Committee**

When doing a market-approach appraisal, an appraisal district could not consider a sale if the purchaser was a governmental unit and the district determined that the purchase price exceeded the market value of the property.

H.B. 3939**Author: Talarico****Amends/Enacts: §§22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, and 23.013 Tax Code****Status: Pending in House Ways and Means Committee**

This bill would require the disclosure of sales prices of commercial real property, defined as “real property that is held or used for the production of income.” Within ten days following the recording of a deed, either the buyer or the seller would have to report the sales price to the appraisal district

using a form set out in the bill. If they failed to do so, the appraisal district could sue them, and the court could make them pay the district's court costs and attorneys' fees. A sales price disclosure report would be confidential. The bill also says that an appraisal district could not increase the value of the property solely on the basis of the information contained in the report.

H.B. 3971

Author: Meyer

Amends/Enacts: §23.013 Tax Code

Status: Filed

When appraising property in a designated historic district, an appraisal district would consider the effect of any restriction on the property owner's ability to alter, improve, or repair the property.

H.B. 4024

Author: Allison

Amends/Enacts: §§1.12, 23.23, and 42.26 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 145

Author: Allison

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

The appraised value of any real property could never be higher than the price that the owner paid for it. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap. The cap would be adjusted to reflect the value of a new improvement.

H.B. 4046

Author: Collier

Amends/Enacts: §23.013 Tax Code

Status: Filed

H.J.R. 146

Author: Collier

Amends/Enacts: Art. VIII, §1 Texas Constitutional Amendment

Status: Filed

This proposed constitutional amendment and related bill concern a homestead that is more than thirty years old and located in or a tax-increment-financing reinvestment zone. When appraising such a homestead, the appraisal district could "exclude from consideration the value of new or substantially remodeled residential properties that are located in the same neighborhood as the residence homestead being appraised and that would otherwise be considered in appraising the residence homestead." Presumably, this means that the district could choose not to consider the new or remodeled properties as comparable sales.

H.B. 4152

Author: Spiller

Amends/Enacts: §23.51 Tax Code

Status: Filed

Land would qualify as 1-d-1 land even without having a history of agricultural use if it were acquired by someone who owned a larger (or equal sized) tract of adjacent land that was already being appraised as 1-d-1 land. The acquired land would have to meet the requirements for current agricultural use.

H.B. 4209

Author: Murr

Amends/Enacts: §23.51 Tax Code

Status: Filed

The net to land of 1-d-1 land would no longer include income from hunting or recreational leases.

H.B. 4319

Author: Shine

Amends/Enacts: §§23.51 and 23.5215 Tax Code

Status: Filed

Land appraised as 1-d-1 land on the basis of beekeeping would have to have at least six colonies of bees and the colonies would have to be located there at least nine months a year. If the land were more than five acres in size, it would have to have at least one additional colony for each additional 2.5 acres. The bill incorporates definitions of “bee” and “colony” from the Agriculture Code.

H.B. 4320

Author: Shine

Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code

Status: Filed

A property owner filing an application for 1-d-1 appraisal would have to file it before April 1. For good cause shown, the appraisal district could extend that deadline until June 1. The same would be true for timberland and restricted-use timberland.

If an appraisal district believed that 1-d-1 land might have changed hands during a year, the district, no later than February 1 of the following year, would send an application form and related information to the new owner.

An owner of 1-d-1 land could ask the appraisal district to determine whether a change of use had occurred. Upon receiving such a request, the district would have ninety days in which to issue a written determination. If the district determined that no change of use had occurred, it could not later determine that a change of use really had occurred on the basis of the use described in the district’s written determination.

The bill also includes a provision concerning beekeeping that is virtually identical to H.B. 4319 discussed above.

This bill is also discussed under the heading, *Assessment*.

H.B. 4411

Author: Tracy King

Amends/Enacts: §23.191 Tax Code
Status: Filed

This bill concerns a rural utility with a plant that is located in two or more counties and that provides service in two or more counties. At the property owner's request, an appraisal district would accept the owner's rendered value as the presumptive market value of the property. The presumptive market value of the property would be 20 percent of the rural utility's net book value of its taxable property. The owner would have to independently audited reports of the net book value. Either the appraisal district or the property owner could overcome the presumption of value with a preponderance of the evidence presented to somebody, somewhere, sometime.

S.B. 63

Author: Nelson

Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code

Status: Pending in Senate Finance Committee

This bill concerning an appraisal district's handling of applications for agricultural appraisals and other special appraisals is virtually identical to H.B. 3509 discussed above. The bill is lo discussed under the headings, *Exemptions* and *Appraisal Districts and ARBs*.

S.B. 113

Author: West

Amends/Enacts: §§11.1827, 23.21, and 26.10 Tax Code; §373B.003 Local Government Code

Status: Filed

When appraising land or a housing unit leased by a community land trust to a qualifying family, an appraisal district would have to use the income approach and take into account the lease terms and other "uses and limitations applicable to the property" when estimating the actual income from the property. The district would have to use the capitalization rate used for other rent-restricted properties. The district would also have to recognize "eligible land use restrictions" on some properties acquired from a trust. This bill is also discussed under the heading, *Exemptions*.

S.B. 361

Author: Miles

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Finance Committee

S.J.R. 26

Author: Miles

Amends/Enacts: Art VIII, §1 Texas Constitution

Status: Pending in Senate Finance Committee

The cap on year-to-year increases of the appraised value of a homestead would continue even if the homeowner died as long as an heir of that homeowner occupied the property as a homestead.

S.B. 489

Author: Kolkhorst

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 31**Author: Kolkhorst****Amends/Enacts: Art. VIII, §1 Texas Constitution****Status: Pending in Senate Local Government Committee**

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised values of residence homesteads would be reduced to 5% per year.

S.B. 1034**Author: Hughes****Amends/Enacts: §25.19 Tax Code****Status: Pending in Sente Local Government Committee**

With every notice of appraised value related to a homestead, an appraisal district would include a list of the single-family residential sales in the same neighborhood over the last three years. The list would state the average sales price per square foot and the appraised value per square foot of the homestead. It would invite the property owner to consider filing an unequal-appraisal protest. It would not have to include the addresses of the properties that had sold.

S.B. 1088**Author: Creighton****Amends/Enacts: §41.413 Tax Code****Status: Pending in Sente Local Government Committee**

This bill concerning protests filed by lessees is virtually identical to H.B. 3193 discussed above.

S.B. 1096**Author: Creighton****Amends/Enacts: §23.23 Tax Code****Status: Pending in Sente Local Government Committee****S.J.R. 46****Author: Creighton****Amends/Enacts: Art. VIII, §1 Texas Constitution****Status: Pending in Sente Local Government Committee**

Under this proposed constitutional amendment and related bill, the cap on increases in the appraised value of a residence homesteads would be reduced to 3% per year a homestead appraised at \$1 million or less and 5% for a homestead appraised at more than \$1 million.

S.B. 1424**Author: Bettencourt****Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code****Status: Pending in Senate Local Government Committee**

Renditions would have to be filed by April 1. A property owner could request an extension until May 1. An appraisal district would have to deliver its notices of appraised value for all types of property by April 15 or as soon thereafter as practicable. The chief appraiser would submit the appraisal records to the ARB by May 1. This bill is also discussed under the headings, *Exemptions, Appraisal Districts and ARBs, and Assessment*.

S.B. 1644
Author: Creighton
Amends/Enacts: §§23.0101 and 23.012 Tax Code
Status: Filed

An appraisal district could no longer use the income approach to appraise commercial properties.

S.B. 1840
Author: Eckhardt
Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code
Status: Filed

This bill concerning comparable sales is virtually identical to H.B. 1567 discussed above. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *School Finance and Value Studies*.

S.B. 1994
Author: Springer
Amends/Enacts: §§23.51 and 23.5215 Tax Code
Status: Filed

Land appraised as 1-d-1 land on the basis of beekeeping would have to have at least six colonies of bees and the colonies would have to be located there at least nine months a year. The bill is virtually identical to H.B. 4319 discussed above.

S.B. 1985
Author: Springer
Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code
Status: Filed

This bill concerning agricultural appraisals is virtually identical to H.B. 4320 discussed above. The bill is also discussed under the heading, *Assessment*.

Appraisal Districts and ARBs

H.B. 281
Author: Stephenson
Amends/Enacts: §§ 5.103, 6.41, 6.411, 6.412, 6.413, 6.414, 6.42, and 41.66 Tax Code; §172.024 Election Code
Status: Pending in House Ways and Means Committee

Every ARB would consist of five elected members. Four members would be elected from the four commissioners' precinct and one member would be elected at large. The members would select the ARB's chairperson and secretary. The members could select auxiliary members to assist them. A member could be removed for failing to attend a comptroller's training class.

H.B. 283
Author: Stephenson

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0502, 6.41, 6.411, 22.28, 42.21 Tax Code; §87.041 Local Government Code; §1151.164 Occupations Code
Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

H.B. 986

Author: Shine

Amends/Enacts: §§6.052, 6.41, 6.412, and 6.425 Tax Code

Status: Pending in House Ways and Means Committee

In a county with fewer than 120,000 people, an appraisal district's directors would have the option of having the local administrative judge appoint the ARB members. But the default rule would be having the directors make the appointments. In a more populous county, the default rule would be having the judge appoint the ARB members. But the appraisal district's directors could take that duty for themselves if every director (other than the County TAC) were a member of a taxing unit's governing body.

H.B. 989

Author: Shine

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Ways and Means Committee

An ARB's authority to correct fractional over-appraisal errors would be expanded to include unequal-appraisal claims.

H.B. 1099

Author: Beckley

Amends/Enacts: §23.01, 41.43, 42.26 and 42.29 Tax Code

Status: Pending in House Ways and Means Committee

This bill would end unequal-appraisal claims based on comparing appraised values. All unequal-appraisal analyses would have to compare appraisal ratios. A party to a protest could compare the appraisal ratio of the subject property to the median level of appraisal of a reasonable number of comparable properties in the appraisal district. The comparability of properties would be based on the factors set out in §23.013 for market-approach appraisals, location, square footage, etc. The comparison would be based on the appraised values submitted to the ARB by the chief appraiser, not values that had been changed after submission. The comptroller would adopt rules governing adjustments to values of industrial properties, refineries, utility properties, and other unique properties. This bill is also discussed under the heading, *Appeals*.

H.B. 1166

Author: Metcalf

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

H.B. 1167

Author: Metcalf

Amends/Enacts: §§ 5.103, 6.052, 6.41, 6.411, 6.412, 6.413, 6.414, 6.42, 6.425, 41.45, and 41.66 Tax Code; §172.024 Election Code

Status: Pending in House Ways and Means Committee

Every ARB would consist of five elected members. Four members would be elected from the four commissioners' precinct and one member would be elected at large. The members would select the ARB's chairperson and secretary. The members could select auxiliary members to assist them. A member could be removed for failing to attend a comptroller's training class. Members could not serve more than four consecutive terms.

H.B. 1168

Author: Metcalf

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063, 6.10, and 6.15 Tax Code; §172.024 Election Code

Status: Pending in House Ways and Means Committee

An appraisal district's board of directors consist of: four members elected from the county's four commissioners' precincts; and one member elected at large; and the county TAC. Directors would serve two-year terms beginning on January 1 of odd-numbered years. Taxing units could not overturn actions of the district's board of directors.

H.B. 1395

Author: Middleton

Amends/Enacts: Tax Code sections too numerous to list

Status; Pending in House Ways and Means Committee

This bill would do away with appraisal districts and place appraisals under the authority of County TACs.

H.B. 1469

Author: Hefner

Amends/Enacts: §§23.54 and 25.25 Tax Code

Status: Filed

Under specific circumstances, an ARB could correct a past year's appraisal roll to grant an open-space agricultural appraisal for qualifying land. The movant would have to show by clear and convincing evidence that the ag appraisal had been denied because the land had been transferred from one relative to another and the new owner had not filed a timely application. The ARB could correct riles for up to two past years. The successful property owner would pay 10% of his tax savings as a penalty. This bill is also discussed under the heading, *Appraisals*.

H.B. 1567

Author: Middleton

Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

An appraisal district would reappraise property only every two years. In an off year, before the chief appraiser submitted the appraisal records to the ARB, a property owner could request the reappraisal of his/her property, and the chief appraiser would have to honor that request. An appraisal district could add the value of new improvements, even if an off year. The district could also reappraise a homestead that was no longer subject to a value cap. The comptroller would study values in appraisal districts only every two years.

The bill also states that, “The chief appraiser has the burden of supporting an increase in the appraised value of property from the preceding tax year.” Strangely, that provision does not appear in the context of ARB hearings or appeals.

This bill is also discussed under the headings, *Appraisals* and *School Finance and Value Studies*.

H.B. 1628

Author: Raymond

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Ways and Means Committee

An ARB could change appraisal rolls for up to two past years to correct a property owner’s error or omission in a rendition or other property report.

H.B. 1789

Author: Vasut

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Ways and Means Committee

If a homestead sold for a price ten-percent below its appraisal-roll value or less, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home’s market value.

H.B. 2014

Author: Lucio

Amends/Enacts: §§23.55, 25.02, 25.19, 41.44, 41.45, 41.47, 41.67, 42.01, 42.015, 42.23, and 42.43 Tax Code; §201.063 Labor Code

Status: Filed

This bill would make it clear that ARB members are not appraisal-district employees for purposes of unemployment compensation.

An ARB could assign a telephone hearing or a hearing involving a residence homestead to a single-member panel if the property owner either requested the single-member panel or agreed to a proposal from the ARB. A request from the property owner would have to be in writing and be submitted to the ARB at least ten days before the hearing. A recommendation from a single-member panel, like a recommendation from a three-member panel would have to be approved at a meeting of the full ARB or it would not take effect.

Current law says that, on request, an appraisal district must provide copies of its evidence to a protesting property owner at least fourteen days before the ARB hearing. But it does not say what happens if the owner does not request the copies until ten days (or two days) before the hearing.

Under this bill the district would have to provide copies at least fourteen days before the hearing if the property owner made his request more than fourteen days before the hearing. If the owner made his request five to fourteen days before the hearing, the district could provide the copies up until the day before the hearing. The bill does not say what would happen if the owner made his request only two or three days before the hearing. Presumably, the district could just provide the copies when the hearing began.

When determining a protest of the determination of the appraised value of a property, the ARB would have to include in its order separate values for land and “any improvement to the land.”

This bill is also discussed under the headings, *Appraisals* and *Appeals*.

H.B. 2100

Author: Meyer

Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code

Status: Pending in House Ways and Means Committee

Under current law, the owner of a homestead may request that the appraisal district deliver notices by e-mail. This bill would expand that right to any property owner and make it applicable to the ARB as well as the district. When the district received such a request, it would forward a copy to the ARB.

A member of an appraisal district’s board of directors (other than the county TAC) could serve only three terms on the board. A former district appraiser or anyone else who had engaged in the business of appraising property for use in property-tax proceedings could serve on the board of directors after a three-year cooling-off period.

A former member of the ARB could not take a job with the appraisal district until two years had passed since he left the ARB. If the board of directors or the judge with the authority to remove an ARB member learned of a potential grounds for removing a member, the directors or the judge would have to act within ninety days to either remove the member or to determine that the member should not be removed.

A notice-of-protest form would have to have one box that a property owner could check to assert a claim of erroneous value, unequal value or both.

An ARB would have to schedule a hearing on a protest to be held within ninety days after the protest was filed. A hearing on a §25.25 motion would have to be scheduled within ninety days after the movant requested a hearing.

In a hearing involving an exemption or special appraisal, the appraisal district could not support its decision to deny the benefit with a reason that was not included in its notice to the property owner.

This bill is also discussed under the headings, *Exemptions and Appraisals*.

H.B. 2212

Author: Muñoz

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063 and 6.10 Tax Code; § 52.092 Education Code; § 172.024 Election Code

Status: Pending in House Ways and Means Committee

Under this bill, an appraisal district's board of directors would consist of four elected members and the county's tax assessor-collector. One member would be elected from each Commissioner's precinct in the county, and they would serve two-year terms. If the county contracted out its assessment and collection functions, the TAC would be replaced on the board by a director elected at large. Taxing units would no longer have the power to veto a board's actions.

H.B. 2403**Author: Krause****Amends/Enacts: §6.03 Tax Code****Status: Pending in House Ways and Means Committee**

This bill concerns the selection of an appraisal district's directors in a county with 120,000 or more people. The governing body of a taxing unit entitled to cast at least five percent of the total votes for directors would have to determine its votes by a resolution adopted at its first or second meeting after the date the chief appraiser delivered the ballot to the governing body. The governing body would have to submit its vote to the chief appraiser by the third day following the date that its resolution was adopted.

H.B. 2488**Author: Goodwin****Amends/Enacts: §552.149 Government Code****Status: Pending in House Ways and Means Committee**

The Public Information Act includes some provisions that apply in counties with more than 50,000 people. This bill would repeal a provision that gives a protesting property owner the right to request all information that an appraisal district even *considers* using at an ARB hearing, even if the district decides not to use the information. The PIA also gives a protesting property owner the right to request "a reasonable number of sales." This bill would extend that right to a property owner who was appealing an ARB order through binding arbitration.

H.B. 2715**Author: Lucio****Amends/Enacts: §§ 26.17, 41.12, 41.47, and 42.21 Tax Code****Status: Pending in House Ways and Means Committee**

When an ARB approved a year's appraisal records, it would issue a written certification stating that the requirements for approval had been satisfied. The appraisal district would post the certification on the district's online property tax database. An ARB would no longer have to deliver copies of its orders by certified mail. It could deliver them by first class mail or deliver them electronically if the appraisal district and a property owner had an agreement to exchange information electronically. This bill is also discussed under the heading, *Appeals*.

H.B. 2723**Author: Meyer****Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004****Education Code; §49.236 Water Code****Status: Pending in House Ways and Means Committee**

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property and include links to every appraisal district's property tax database. Every notice of appraised value would have to include information about the comptroller's website. This bill is also discussed under the headings *Assessment* and *Miscellaneous*.

H.B. 2790
Author: Shaheen
Amends/Enacts: §6.412 Tax Code
Status: Pending in House Ways and Means Committee

In a county with a million or more people, an ARB member could serve only one term.

H.B. 2804
Author: Rogers
Amends/Enacts: §22.03 Tax Code
Status: Pending in House Ways and Means Committee

Every January, an appraisal district would send a notice to the owner of a surface estate from which a mineral interest had been severed. The notice would tell the surface owner that she could file a report of decreased value. Along with that notice, the district would include a copy of the comptroller's form for a report of decreased value.

H.B. 2941
Author: Burns
Amends/Enacts: §§6.052, 6.41, and 6.412 Tax Code; §411.1296 Government Code
Status: Pending in House Ways and Means Committee

The ARB members in every county would be appointed by that county's local administrative district judge.

H.B. 2958
Author: Shine
Amends/Enacts: §5.102 Tax Code
Status: Pending in House Ways and Means Committee

The comptroller would conduct a limited-scope MAP review of an appraisal district instead of a full review if the last review found the district to be in compliance with generally accepted appraisal standards, procedures, and methodology and if the comptroller did not make any recommendations for improvement. A limited-scope review would be restricted to a review of appraisal district operations. It would not be scored. A limited-scope review of a district could be conducted only once every four years.

H.B. 2980
Author: Geren
Amends/Enacts: §§25.25 and 41.01 Tax Code
Status: Pending in House Ways and Means Committee

Under this puzzling bill, an ARB could not determine that a property owner had forfeited the right to file a protest or to have the protest considered and determined. The same rule would apply to a property owner's motion for the correction of an appraisal roll. The bill could be read to contradict

several well-established rules that are already in the Code, for example, the rule that an ARB cannot consider a protest that has been resolved by agreement and the rule that a property owner who fails to appear for a hearing is not entitled to a hearing or a determination of his protest.

H.B. 3171

Author: Slaton

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code
Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve four-year terms. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

H.B. 3260

Author: Thierry

Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code
Status: Pending in House Ways and Means Committee

This bill would bring some common sense to the handling of unequal-appraisal claims. Comparison of appraised values without regard to appraisal ratios would be allowed for only residence homesteads and properties appraised at \$250,000 or less. Other properties could only be evaluated using appraisal ratios. A determination about whether properties were comparable would have to take into account the factors listed in §23.013(d), location, square footage, age, condition, etc. This rule would apply before ARBs and courts. This bill is also discussed under the headings, *Exemptions, Appraisals, Appeals, Assessment, Collections, and Miscellaneous*.

H.B. 3322

Author: Metcalf

Amends/Enacts: §§6.411, 6.413, 6.414, 6.44, 6.45, and 41.66 Tax Code; §172.024 Election Code
Status: Pending in House Ways and Means Committee

The ARBs in Fort Bend and Montgomery counties would consist of three members elected at large. The members would select the ARB's chairperson and secretary. The members could determine the number of auxiliary members necessary to assist them. The county commissioners would select the auxiliary members, but the regular members would make recommendation to the commissioners. A member could be removed for failing to attend a comptroller's training class.

H.B. 3509

Author: Meyer

Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code
Status: Pending in House Ways and Means Committee

Under current law, the owner of a homestead may request that the appraisal district deliver notices by e-mail. This bill would expand that right to any property owner and make it applicable to the ARB as well as the district. When the district received such a request, it would forward a copy to the ARB.

A member of an appraisal district's board of directors (other than the county TAC) could serve only three terms on the board. A former district appraiser or anyone else who had engaged in the business of appraising property for use in property-tax proceedings could serve on the board of directors after a three-year cooling-off period.

A former member of the ARB could not take a job with the appraisal district until two years had passed since he left the ARB. If the board of directors or the judge with the authority to remove an ARB member learned of a potential grounds for removing a member, the directors or the judge would have to act within ninety days to either remove the member or to determine that the member should not be removed.

A notice-of-protest form would have to have one box that a property owner could check to assert a claim of erroneous value, unequal value or both.

An ARB would have to schedule a hearing on a protest to be held within ninety days after the protest was filed. A hearing on a §25.25 motion would have to be scheduled within ninety days after the movant requested a hearing.

In a hearing involving an exemption or special appraisal, the appraisal district could not support its decision to deny the benefit with a reason that was not included in its notice to the property owner.

This bill is also discussed under the headings, *Exemptions and Appraisals*.

H.B. 3540

Author: Shine

Amends/Enacts: §207.0435 Labor Code

Status: Pending in House Business and Industry Committee

This bill would make it clear that ARB members are not eligible for unemployment benefits.

H.B. 3680

Author: Shine

Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004

Education Code; §49.236 Water Code

Status: Pending in House Ways and Means Committee

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property. Every notice of appraised value would have to include information about the comptroller's website. The bill is virtually identical to H.B. 2723 discussed above. The bill is also discussed under the headings *Assessment* and *Miscellaneous*.

H.B. 3788

Author: Holland

Amends/Enacts: §5.041 Tax Code

Status: Pending in House Ways and Means Committee

This bill would make it clear that the Comptroller can allow ARB members to attend their training courses remotely.

H.B. 3890**Author: Button****Amends/Enacts: §41.13 Tax Code****Status: Pending in House Ways and Means Committee**

An appraisal district would have to establish an online database containing information on every hearing conducted by the ARB. The entry for each hearing would have to include: the name of each ARB member participating; the date and time of the hearing; the account number, value, and category of the property; and the ARB's determination. The information would have to be entered into the database promptly after each hearing.

H.B. 4179**Author: Bonnen****Amends/Enacts: §§41.445 and 41.45 Tax Code****Status: Filed**

When an ARB scheduled a hearing on a protest, it would also schedule an informal conference for the property owner and the appraisal district. That informal conference would be scheduled to occur at least six days before the hearing. The property owner could refuse to participate in the conference, but the district could not. The property owner could ask the appraisal district to reschedule the conference if some good cause would prevent him from attending. The bill seems to contemplate in-person conferences because it requires the ARB to notify the owner of the location for the conference.

Under current law, an ARB can propose to a property owner that a hearing be conducted by telephone and schedule a telephone conference call if the owner agrees. This bill would remove that provision from the law.

H.B. 4269**Author: Hull****Amends/Enacts: §41.45 Tax Code****Status: Filed**

This bill makes it clear that an ARB may hold hearings by videoconference. The ARB could hold a videoconference hearing if the property owner requested it or if the ARB proposed it and the owner agreed. Further, a property owner could offer evidence as well as argument in a telephone hearing or in a videoconference hearing.

H.B. 4315**Author: Craddick****Amends/Enacts: §6.03 Tax Code.****Status: Filed**

This bill would make it clear that a county TAC could be chosen by taxing units to serve as a regular voting member of the appraisal district's board of directors even if the county contracted the assessing and collecting duties out to the appraisal district or another taxing unit. A county TAC who did not actually assess or collect taxes could not serve as a *nonvoting* member of the district's board.

S.B. 63**Author: Nelson**

Amends/Enacts: §§1.086, 6.035, 6.054, 6.41, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9085, 25.193, 25.25, 41.44, 41.45, and 41.67 Tax Code
Status: Pending in Senate Finance Committee

This bill concerning eligibility and term limits for an appraisal district's board of directors and other matters is virtually identical to H.B. 3509 discussed above. The bill is to be discussed under the headings, *Exemptions* and *Appraisals*.

S.B. 134

Author: Johnson

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Pending in Senate Local Government Committee

This bill would make it clear that in the context of an unequal-appraisal protest based on comparing appraised values, the parties would have to use comparable properties in the same appraisal district. But if there were not a reasonable number of comparable properties in that district, the parties could use comparable properties in other parts of the state. This bill is also discussed under the hearing, *Appeals*.

S.B. 334

Author: Johnson

Amends/Enacts: §552.149 Government Code

Status: Pending in Senate Local Government Committee

This bill concerning provisions in the Public Information Act that apply to certain appraisal districts is virtually identical to H.B. 2488 discussed above.

S.B. 916

Author: Seliger

Amends/Enacts: §1151.109 Occupations Code

Status: Pending in Senate Local Government Committee

If an appraisal district failed to follow a recommendation from the comptroller in the context of a MAP review, the chief appraiser would get a black mark in his permanent record at the TDLR. If an RPA were being considered for a job as a chief appraiser, any taxing unit in the county could ask the TDLR for information about that RPA. If he had black marks resulting from two or more MAP reviews, the TDLR would report that fact in response to the taxing unit's request.

S.B. 1099

Author: Creighton

Amends/Enacts: §§6.411, 6.413, 6.414, 6.44, 6.45, and 41.66 Tax Code; §172.024 Election Code

Status: Pending in Senate Local Government Committee

The ARBs in Fort Bend and Montgomery counties would consist of three members elected at large. This bill is virtually identical to H.B. 3322 discussed above.

S.B. 1421

Author: Bettencourt

Amends/Enacts: §25.25 Tax Code

Status: Pending in Senate Local Government Committee

An ARB could change appraisal rolls for up to two past years to correct a property owner's error or omission in a rendition or other property report. This bill is virtually identical to H.B. 1628 discussed above.

S.B. 1432

Author: Bettencourt

Amends/Enacts: §207.0435 Labor Code

Status: Pending in Senate Natural Resources and Economic Development Committee

This bill would make it clear that ARB members are not eligible for unemployment benefits. It is virtually identical to H.B. 3540 discussed above.

S.B. 1434

Author: Bettencourt

Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004

Education Code; §49.236 Water Code

Status: Pending in Senate Local Government Committee

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property. Every notice of appraised value would have to include information about the comptroller's website. The bill is virtually identical to H.B. 2723 and H.B. 3680 discussed above. The bill is also discussed under the headings *Assessment* and *Miscellaneous*.

S.B. 1424

Author: Bettencourt

Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code

Status: Pending in Senate Local Government Committee

The chief appraiser would submit the appraisal records to the ARB by May 1. The ARB would need to approve the records by July 5. The chief appraiser would certify appraisal rolls (or value estimates) to the taxing units by July 10. This bill is also discussed under the headings, *Exemptions*, *Appraisals*, and *Assessment*.

S.B. 1435

Author: Bettencourt

Amends/Enacts: §5.102 Tax Code

Status: Pending in Senate Local Government Committee

Under certain circumstances, the comptroller would conduct a limited-scope MAP review of an appraisal district instead of a full review. This bill is virtually identical to H.B. 2958 discussed above.

S.B. 1586

Author: Birdwell

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.037, 6.051, 6.06, 6.061, 6.063 and 6.10 Tax Code; § 52.092 Education Code; § 172.024 Election Code

Status: Pending in Senate Local Government Committee

Under this bill, an appraisal district's board of directors would consist of five members appointed by the county's commissioners' court. One member would be appointed from each commissioner's precinct in the county, and one would be appointed at large. The taxing units that currently vote for directors would be able to nominate people. The number of people a taxing unit could nominate would be proportional to its tax levy. The commissioners would choose directors from among the nominees. The county TAC would still be a non-voting sixth member of the board. Taxing units could still veto actions of the board of directors but doing so would take two-thirds of the taxing units entitled make nominations.

S.B. 1735
Author: Springer
Amends/Enacts: §6.412 Tax Code
Status: Pending in House Ways and Means Committee

In a county with a million or more people, an ARB member could serve only one term. This bill is virtually identical to H.B. 2790 discussed above.

S.B. 1840
Author: Eckhardt
Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code
Status: Filed

This bill concerning the frequency of reappraisals is virtually identical to H.B. 1567 discussed above. This bill is also discussed under the headings, *Appraisals* and *School Finance and Value Studies*.

S.B. 1919
Author: Lucio
Amends/Enacts: §41.45 Tax Code
Status: Filed

This bill would make it clear that an ARB hearing could be conducted by videoconference if the property owner requested it or agreed to it.

Appeals

H.B. 988
Author: Shine
Amends/Enacts: §41.81 Tax Code
Status: Pending in House Ways and Means Committee

A property owner could sue an appraisal district, a chief appraiser, or an ARB with a claim that the defendant(s) had not followed a "procedural requirement" of the Tax Code, a Comptroller's rule, or an ARB rule. The property owner would first have to give the chief appraiser, district or ARB written notice of the procedure or rule not followed and allow ten days for that party to respond. The suit would have to be filed within a thirty-day period. No discovery would be allowed, and the trial court would have to hold a hearing on the earliest possible date. A successful owner or agent could recover attorney's fees, but a successful defendant could not. A trial court's decision could not be appealed.

H.B. 1099**Author: Beckley****Amends/Enacts: §§23.01, 41.43, 42.26 and 42.29 Tax Code****Status: Filed**

This bill would end unequal-appraisal claims based on comparing appraised values. All unequal-appraisal analyses would have to compare appraisal ratios. A party to an appeal could compare the appraisal ratio of the subject property to the median level of appraisal of a reasonable number of comparable properties in the appraisal district. The comparability of properties would be based on the factors set out in §23.013 for market-approach appraisals, location, square footage, etc. The comparison would be based on the appraised values submitted to the ARB by the chief appraiser, not values that had been changed after submission. A property owner would have to prove that the appraised value of its property was at least 10% higher than the median level of appraisal. If the appraisal district prevailed, it could recover attorney's fees up to \$15,000. The comptroller would adopt rules governing adjustments to values of industrial properties, refineries, utility properties, and other unique properties. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 1120**Author: Lucio****Amends/Enacts: §§41.81, 41.82, 41.83, and 41.84 Tax Code****Status: Pending in House Ways and Means Committee**

A property owner could sue an appraisal district, a chief appraiser, or an ARB with a claim that the defendant(s) had not followed a "procedural requirement" of the Tax Code, a Comptroller's rule, or an ARB rule. The property owner would first have to give the chief appraiser, district or ARB written notice of the procedure or rule not followed and allow ten days for that party to respond. The suit would have to be filed within a thirty-day period. No discovery would be allowed, and the trial court would have to hold a hearing on the earliest possible date. A successful owner or agent could recover attorney's fees, but a successful defendant could not. A trial court's decision could not be appealed.

H.B. 2014**Author: Lucio****Amends/Enacts: §§23.55, 25.02, 25.19, 41.44, 41.45, 41.47, 41.67, 42.01, 42.015, 42.23, and 42.43 Tax Code; §201.063 Labor Code****Status: Filed**

If a lease required the tenant to reimburse the landlord for taxes and if the landlord protested the appraisal of the property, the tenant could appeal the ARB order to court if the landlord did not.

Current law concerning discovery in an appeal gives an advantage to a property owner if the owner makes prompt efforts to settle the case. This bill would prohibit a court from changing that rule.

The bill also addresses circumstances under which a case is resolved and the appraisal district certifies a correction to the tax office shortly before the delinquency date. The property owner may want or need to make a payment before the tax office can correct the tax roll. The bill would make it clear that if the property owner paid within five days following the certification and paid more

than the amount required under the court's judgment, the owner would be entitled to a refund of the excess payment.

This bill is also discussed under the headings, *Appraisals* and *Appraisal District's and ARBs*.

H.B. 2413

Author: Shine

Amends/Enacts: §41.81 Tax Code

Status: Pending in House Ways and Means Committee

A property owner could sue an appraisal district, a chief appraiser, or an ARB with a claim that the defendant(s) had not followed a "procedural requirement" of the Tax Code, a Comptroller's rule, or an ARB rule. The property owner would first have to give the chief appraiser, district or ARB written notice of the procedure or rule not followed and allow ten days for that party to respond. The suit would have to be filed within a thirty-day period. No discovery would be allowed, and the trial court would have to hold a hearing on the earliest possible date. A successful owner or agent could recover attorney's fees, but a successful defendant could not. A trial court's decision could not be appealed.

H.B. 2715

Author: Lucio

Amends/Enacts: §§ 26.17, 41.12, 41.47, and 42.21 Tax Code

Status: Pending in House Ways and Means Committee

When an ARB approved a year's appraisal records, it would issue a written certification stating that the requirements for approval had been satisfied. The appraisal district would post the certification on the district's online property tax database. An ARB would no longer have to deliver copies of its orders by certified mail. It could deliver them by first class mail or deliver them electronically if the appraisal district and a property owner had an agreement to exchange information electronically. A party's deadline for filing an appeal in court would be the sixtieth day after the later of: 1) the date the party received notice of the ARB's order; or 2) the date that the district posted the ARB's certification on the property tax database. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 3260

Author: Thierry

Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code

Status: Pending in House Ways and Means Committee

This bill would bring some common sense to the handling of unequal-appraisal claims. Comparison of appraised values without regard to appraisal ratios would be allowed for only residence homesteads and properties appraised at \$250,000 or less. Other properties could only be evaluated using appraisal ratios. A determination about whether properties were comparable would have to take into account the factors listed in §23.013(d), location, square footage, age, condition, etc. This rule would apply before ARBs and courts. This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Assessment, Collections, and Miscellaneous*.

H.B. 3995

Author: Geren

Amends/Enacts: §42.29 Tax Code**Status: Filed**

This bill would expand the attorneys' fees that a court might award to a property owner in an appeal. A court could award attorneys' fees to a property owner who prevailed on any grounds, not just a claim of erroneous value or excessive value. An award of attorneys' fees could not exceed the greater of \$25,000 or 50% of the owner's tax savings. It could not exceed the total amount of the owner's tax savings. But there would be no limit at all if the property were the owner's homestead and if the owner prevailed on a claim of erroneous value or unequal value.

S.B. 134**Author: Johnson****Amends/Enacts: §§41.43 and 42.26 Tax Code****Status: Filed**

This bill would make it clear that in the context of an unequal-appraisal appeal based on comparing appraised values, the parties would have to use comparable properties in the same appraisal district. But if there were not a reasonable number of comparable properties in that district, the parties could use comparable properties in other parts of the state. This bill is also discussed under the hearing, *Appraisal Districts and ARBs*.

S.B. 449**Author: Hancock****Amends/Enacts: §41.81 Tax Code****Status: Pending in Senate Local Government Committee**

A property owner could sue an appraisal district, a chief appraiser, or an ARB with a claim that the defendant(s) had not followed a "procedural requirement." This bill is virtually identical to H.B. 2413 discussed above.

S.B. 1854**Author: Powell****Amends/Enacts: §41A.10 Tax Code****Status: Filed**

This bill would make it clear that a property owner who was over sixty-five or disabled could appeal an ARB order through binding arbitration without having to pay taxes if the property involved were the owner's homestead and if the owner had legally deferred payment of her homestead taxes.

Assessment**H.B. 183****Author: Bernal****Amends/Enacts: §11.262, 23.19, and 26.012 Tax Code; §44.004 Education Code; §403.302 Government Code****Status: Pending in House Ways and Means Committee****H.J.R. 16****Author: Bernal****Amends/Enacts: Art. VIII, §1-b-1 Texas Constitution****Status: Pending in House Ways and Means Committee**

If the school taxes on a person's homestead increased by 120% or more over a fifteen-year period, the school taxes for subsequent years would be frozen for as long as the property remained the person's homestead. If the owner added improvements during the fifteen years, the additional taxes resulting from those new improvements would not count toward the 120% increase. If a person who qualified for the tax freeze died, his surviving spouse could inherit the benefit.

H.B. 381

Author: Pacheco

Amends/Enacts: §11.26, 11.261, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 22

Author: Pacheco

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status Pending in House Ways and Means Committee

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. In the case of an existing homestead, the ceiling for taxing units other than a school district would be based on 2021 taxes.

H.B. 993

Author: Shine

Amends/Enacts: §11.261 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 54

Author: Shine

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

A ceiling on the residence homestead taxes of property owners who are over sixty-five or disabled would be mandatory for all taxing units.

H.B. 1061

Author: Bucy

Amends/Enacts: §§11.261, 23.19, and 26.012, Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 62

Author: Bucy

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

Under current law, a county, a city, or a junior college district may apply a tax freeze to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would extend that authority to any taxing unit other than a school district.

H.B. 1084

Author: Phil King

Amends/Enacts: §§23.55 and 23.76 Tax Code
Status: Pending in House Ways and Means Committee

Agricultural land or timberland would not be subject to a rollback tax if the land were subject to a right-of-way when its use changed.

H.B. 1095
Author: Howard
Amends/Enacts: §§11.26 Tax Code
Status: Pending in House Ways and Means Committee

This complicated bill concerns school tax ceilings on the homesteads of people who are disabled or over sixty-five. Generally, it would adjust ceilings downward in response to year-to-year changes in a school district's maximum compressed m&o tax rate. The actual calculations are set out in the bill, and they involve as many as twelve steps.

H.B. 1283
Author: Wilson
Amends/Enacts: §§11.261, 23.19, 26.012 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 71
Author: Wilson
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

Current law allows a city, a county, or a junior college district to adopt a tax ceiling for the homesteads of people who are over sixty-five or disabled. This proposed constitutional amendment and related bill would expand that right to all taxing units other than school districts. The bill is virtually identical to H.B. 1061 discussed above.

H.B. 1360
Author: Landgraf
Amends/Enacts: §26.04 Tax Code
Status: Pending in House Ways and Means Committee

A taxing would once again have to publish a newspaper notice featuring its no-new-revenue tax rate and its voter-approval tax rate.

H.B. 1391
Author: Middleton
Amends/Enacts: §§26.06, 26.063, 26.07, 26.075, and 26.08 Tax Code; §49.236, 49.23601, 49.23602, and 49.23603 Water Code
Status: Pending in House Ways and Means Committee

Anytime a taxing unit lost a tax rate election, the resulting rate would be the lower of the unit's no-new-revenue tax rate and its voter-approval tax rate.

H.B. 1705
Author: Schofield
Amends/Enacts: §11.26, 11.261, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 84

Author: Schofield

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status Pending in House Ways and Means Committee

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. This proposed constitutional amendment and related bill are virtually identical to H.B. 381 and H.J.R. 22 discussed above.

H.B. 1798

Author: Shaheen

Amends/Enacts: §§1.12, 23.231, 26.0501, and 42.26 Tax Code; §44.004 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

This bill would prohibit a tax rate increases in a taxing unit affected by a disaster. If any part of a taxing unit were in a declared disaster area during one year, the tax rate in the next year would be limited to the sum of the no-new-revenue m&o rate and the debt rate. This bill is also discussed under the heading, *Appraisals*.

H.B. 1869

Author: Burrows

Amends/Enacts: §26.012 Tax Code

Status: Pending in House Ways and Means Committee

The definition of *debt* for truth-in-taxation purposes would be changed to a bond, warrant, etc. that “has been approved at an election” and that is payable solely from property taxes.

H.B. 2043

Author: Leman

Amends/Enacts: §23.46 Tax Code

Status: Pending in House Land and Resource Management Committee

If part of a tract of 1-d agricultural land less than 200 feet wide were taken by condemnation, no rollback taxes would be assessed as long as the remainder of the tract continued to qualify. If any rollback taxes were due on 1-d land as the result of a condemnation, the taxes would be the responsibility of the condemning entity.

H.B. 2288

Author: White

Amends/Enacts: §§1.07, 23.20, 23.46, 23.47, 23.52, 23.524, 23.55, 23.551, 23.58, 31.01, 41.41, and 41.44 Tax Code; §60.022 Agriculture Code; §21.0421 Property Code

Status: Pending in House Ways and Means Committee

H.J.R. 106

Author: White

Amends/Enacts: Art. VIII, §1-d Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would end rollback taxes on agricultural land, both 1-d and 1-d-1 land.

H.B. 2429 ★

Author: Meyer

Amends/Enacts: §26.063 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill concerns certain types of taxing units with de minimis tax rates that exceed their voter-approval tax rates. A notice of public hearing on a proposed tax rate would have to state the de minimis rate and include some additional language explaining the effect of the de minimis rate. The notice would explain that the adoption of the proposed rate would not trigger an election because of the effect of the de minimis rate.

H.B. 2723

Author: Meyer

Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004

Education Code; §49.236 Water Code

Status: Pending in House Ways and Means Committee

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property and include links to every appraisal district's property tax database. Every truth-in-taxation notice would have to include information about the comptroller's website. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Miscellaneous*.

H.B. 2966

Author: Tinderholt

Amends/Enacts: §§26.012, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107 and 49.23603 Water Code

Status: Pending in House Ways and Means Committee

This bill would eliminate de minimis tax rates.

It also includes a provision applicable to water districts in which voters may petition for an election to reduce an adopted tax rate. The petition would have to be signed by 3% of a district's registered voters. They would have ninety days after the adoption of a tax rate to submit the petition. The district's board would then have twenty days to determine the petition's validity. The election would have to be held on the next uniform election date that would allow time for compliance with applicable laws.

H.B. 3260

Author: Thierry

Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code

Status: Pending in House Ways and Means Committee

A taxing unit's tax bill would have to state the total dollar amount of certain homestead exemptions not available to all homeowners and disabled veterans' exemptions granted by the taxing unit in the past year and state how those exemptions affected the unit's tax rate for that year. This bill

is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, Collections, and Miscellaneous.*

H.B. 3376

Author: Meyer

Amends/Enacts: §§26.04, 26.041, 26.042, 26.07, and 26.08 Tax Code; §§45.0032 and 48.202 Education Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107, and 49.108 Water Code

Status: Pending in House Ways and Means Committee

Any taxing unit with territory located in a declared disaster area could calculate its voter-approval tax rate in the manner applicable to a special taxing unit, i.e., it could multiply its no-new-revenue m&o rate by 1.08 instead of 1.035. But that rule would apply only if the disaster caused physical damage to any property in the unit (e.g., someone was so sick from COVID-19 that she let her upstairs bathtub overflow). The taxing unit's governing body would decide how the voter-approval tax rate would be calculated. The taxing unit could continue using 1.08 in its calculation from year to year until the third year after the disaster or the first year in which the taxing unit's total taxable value exceeded its total taxable value in the year of the disaster.

A taxing unit other than a school district would not have to hold an election in the year following a declared disaster (including a tornado or hurricane but not including a pandemic) if the taxing unit were required to spend extra money responding to the disaster. Under the same circumstances, a school district would not have to hold an election if the governor had requested federal disaster assistance for the area in which the school district was located. If any taxing unit adopted a tax rate higher than its voter-approval rate without holding an election, the amount of the difference could not be considered when the unit calculated its voter-approval rate in the next year.

H.B. 3437

Author: Goldman

Amends/Enacts: §§11.261, 23.19, and 26.012, Tax Code

Status: Pending in House Ways and Means Committee

Under current law, a county, a city, or a junior college district may apply a tax freeze to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would extend that authority to any taxing unit other than a school district. The bill is virtually identical to H.B. 1006 and H.B. 1283 discussed above.

H.B. 3482

Author: Rose

Amends/Enacts: §26.0442 Tax Code

Status: Pending in House Ways and Means Committee

This bill would apply to a county that adjusts its tax rate calculations for "indigent defense compensation expenditures." The amount of those expenditures would be determined by taking the amount spent in the year (July 1 through June 30) prior to the adoption of the tax rate and subtracting the state grants receive by the county during that year.

H.B. 3680

Author: Shine

Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code

Status: Pending in House Ways and Means Committee

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property. Every truth-in-taxation notice would have to include information about the comptroller's website. This bill is virtually identical to H.B. 2723 discussed above. It is also discussed under the headings *Appraisal Districts and ARBs* and *Miscellaneous*.

H.B. 3833**Author: Phil King****Amends/Enacts: §§23.86, 23.96, and 23.9807 Tax Code****Status: Pending in House Ways and Means Committee**

If recreational, park or scenic land changed use or were no longer subject to a deed restriction, the rollback tax would be based on the tax savings for the *three* preceding years (not five years) plus interest at the rate of 5%. The same would be true for public access airport property.

H.B. 3841**Author: Cole****Amends/Enacts: §26.046 Tax Code****Status: Pending in House Ways and Means Committee**

A taxing unit needing to correct a deficiency in the first response capacity of its fire or police department could increase its voter-approval tax rate by the amount necessary to accomplish that result. The taxing unit would first have to get state approval for its plan to correct the deficiency. A plan to address a police-department deficiency would have to be approved by the Texas Commission on Law Enforcement. A plan to address a fire-department deficiency would have to be approved by the Texas Commission on Fire Protection.

H.B. 3978**Author: Crockett****Amends/Enacts: §31.039****Status: Filed**

A property owner who installed a solar energy device on his real property would be entitled to tax credits to offset the cost of acquiring and installing the device. The credits would be spread over six years with the owner receiving a credit each year equal to one-sixth the cost of the device. Each year's credit would be applied to every taxing unit's taxes proportionally. For the first year, the property owner would file an application with the appraisal district, which would forward it to the TAC.

H.B. 4148**Author: Sanford****Amends/Enacts: §§1,07, 11.201, 23.20, 23.46, 23.47, 23.52, 23.524, 23.55, 23.551, 23.58, 23.73, 23.76, 23.86, 23.96, 23.9807, 31.01, 41.41, 41.44 Tax Code; §60.062 Agriculture Code; §21.0421 Property Code****Status: Filed****H.J.R. 149****Author: Sanford****Amends/Enacts: Art. VIII, §1-d Texas Constitution**

Status: Filed

This bill would end rollback taxes on agricultural land, timberland and other types of specially appraised land. A constitutional amendment is required to repeal rollback taxes on 1-d land.

H.B. 4170**Author: Middleton****Amends: §26.0444 Tax Code****Status: Filed**

A taxing unit (other than its school district) might have to reduce its voter-approval tax rate in response to money it received from the federal government. If a taxing unit received more federal money in the most recent July-to-June year than it received in the previous year, it would reduce its voter-approval rate to offset the additional federal money.

H.B. 4317**Author: Stephenson****Amends: Enacts: §11.26 Tax Code****Status: Filed**

This bill would prescribe how an existing school-tax freeze would change in response to the school district adopting or changing a percentage homestead exemption. If the school district first adopted a percentage homestead exemption in 2022 or a later year the TAC would calculate how that exemption translated into tax dollars for a particular property and reduce the freeze on that property by the calculated amount. That would result in a new lower freeze going forward. If a school district increased, decreased, or repealed an existing percentage exemption, the TAC would do the same thing, calculate the dollar amount of the changed exemption and adjust the freeze accordingly.

H.B. 4320**Author: Shine****Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code****Status: Filed**

1-d-1 land could change use without triggering a rollback tax if, after the change in use, the physical characteristics of the land remained consistent with the physical characteristics of the land during the time that it qualified for the special appraisal. This bill is also discussed under the heading, *Appraisal*.

S.B. 329**Author: Paxton****Amends/Enacts: §31.038 Tax Code****Status: Filed****S.J.R. 23****Author: Paxton****Amends/Enacts: Art. VIII, §1-r Texas Constitution****Status: Filed**

A small business shut down by the state or a local government in response to a disaster would be entitled to a tax credit. The credit would be in proportion to the time the business was closed.

For example, if a business were closed for one-fifth of the year, it would receive a credit equal to one-fifth of that year's taxes. A small business would be defined as one with fewer than 100 employees. The property owner would file an application with the chief appraiser, who would forward it to the TAC(s) for the taxing units that taxed the small business's property.

S.B. 638

Author: West

Amends/Enacts: §26.0442 Tax Code

Status: Pending in Senate Local Government Committee

This bill would apply to a county that adjusts its tax rate calculations for "indigent defense compensation expenditures." The bill is virtually identical to H.B. 3482 discussed above.

S.B. 725

Author: Schwertner

Amends/Enacts: §23.46 Tax Code

Status: Pending in Senate Finance Committee

This bill concerning rollback taxes on 1-d agricultural land taken by condemnation is virtually identical to H.B. 2043 discussed above.

S.B. 1131

Author: Paxton

Amends/Enacts: §26.012 Tax Code

Status: Pending in Senate Local Government Committee

Currently, "last year's levy," for purposes of rate calculations includes the portion of taxable value of property that is the subject of a court appeal that is not in dispute. This bill would change that to the total value of property subject to court appeals minus the average share of value lost in appeals over the past five years.

S.B. 1424

Author: Bettencourt

Amends/Enacts: §§11.4391, 22.23, 25.19, 25.22, 26.01, 26.04, 26.05, 26.08, and 41.12 Tax Code

Status: Pending in Senate Local Government Committee

A taxing unit's TAC would submit the appraisal roll and the anticipated collection rate to the unit's governing body by July 15. The TAC or another person designated to calculate the no-new-revenue rate and the voter-approval would submit those rates to the governing body by July 22. Also, by July 22, the chief appraiser would mail notices telling property owners how to use the district's database to estimate taxes. The person calculating the rates would post them on the Internet by July 27. If the governing body wanted to adopt a rate higher than the voter-approval rate, it would have to do so before August 1. The order calling the election would have to be issued by August 15.

The Election Code includes a provision allowing an election to be held on a date that is not a uniform election date in the event of an emergency. This bill would specify that that part of the Election Code could not be applied to a tax rate ratification election.

This bill is also discussed under the headings, *Exemptions, Appraisals, and Appraisal Districts and ARBs*

S.B. 1428

Author: Bettencourt

Amends/Enacts: §§26.07 and 26.08 Tax Code

Status: Pending in Senate Local Government Committee

In the event of a disaster, current law may excuse a taxing unit from the requirement of an election if the unit needs extra money to respond to the disaster. Under this bill, that exception would not apply to a disaster caused by an epidemic.

H.B.1429

Author: Bettencourt

Amends/Enacts: §26.063 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerns certain types of taxing units with de minimis tax rates that exceed their voter-approval tax rates. A notice of public hearing on a proposed tax rate would have to state the de minimis rate and include some additional language explaining the effect of the de minimis rate. The bill is virtually identical to H.B. 2429 discussed above.

S.B. 1434

Author: Bettencourt

Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004

Education Code; §49.236 Water Code

Status: Filed

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property. Every truth-in-taxation notice would have to include information about the comptroller's website. This bill is virtually identical to H.B. 2723 and H.B. 3680 discussed above. It is also discussed under the headings *Appraisal Districts and ARBs* and *Miscellaneous*.

S.B. 1438

Author: Bettencourt

Amends/Enacts: §§26.04, 26.041, 26.042, 26.07, and 26.08 Tax Code; §§45.0032 and 48.202

Education Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107, and 49.108 Water Code

Status: Pending in Senate Finance Committee

This bill concerning the calculation of voter-approval tax rates and elections is virtually identical to H.B. 3376 discussed above.

S.B. 1995

Author: Springer

Amends/Enacts: §§23.43, 23.51, 23.5215, 23.54, 23.55, 23.75, and 23.9804 Tax Code

Status: Filed

This bill concerning 1-d-1 land and rollback taxes is virtually identical to H.B. 4320 discussed above. The bill is also discussed under the heading, *Appraisals*.

Collections

H.B. 469

Author: Jessica Gonzalez

Amends/Enacts: §33.065 Tax Code

Status: Pending in House Ways and Means Committee

The Tax Code includes a little-used provision that allows a person to defer paying part of the taxes on his/her homestead if the appraised value of the homestead increases by more than 5% from one year to the next. This bill would reduce the interest rate that applies to the deferred taxes from 8% to 5%. It would also eliminate the use of the word *delinquent* in reference to deferred taxes.

H.B. 533 ★

Author: Shine

Amends/Enacts: §33.25 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill concerns the sale of personal property seized pursuant to a tax warrant. In any county, the notice of sale could be posted by the peace officer or the tax collector as specified in the tax warrant. A county's commissioners court could authorize the peace officer or collector to contract with an auctioneer for the sale of the seized property, and the auction could be conducted online.

H.B. 535

Author: Shine

Amends/Enacts: §33.06 Tax Code

Status: Pending in House Ways and Means Committee

The interest rate on deferred or abated homestead taxes would drop from 5% to the ten-year Constant Maturity Treasury Rate reported by the Federal Reserve as of January 1 of each year (1.88% for 2020).

H.B. 746

Author: Bernal

Amends/Enacts: §§31.031, 31.033, and 33.08 Tax Code

Status: Pending in House Ways and Means Committee

The option of paying taxes in four installments would extend to any property receiving a disabled veteran's exemption under §11.22. Additionally, new installment payment plans would be available for homesteads and property exempt under §11.22. The owner could choose a nine-month or a five-month payment plan. In either case, the owner would have to make the first payment before November 1 of the tax year and notify the tax office that he/she was choosing to pay in installments. Subsequent payments would be due before the first of each subsequent month.

H.B. 990

Author: Shine

Amends/Enacts: §§31.031, 31.032, 31.035, 33.02, 33.06, and 33.065 Tax Code

Status: Pending in House Ways and Means Committee

Delinquent taxes on a property owner's residence homestead would not incur ordinary penalties. Delinquent taxes on a homestead would still incur interest and would be subject to collection penalties under §§33.07 and 33.08.

H.B. 991**Author: Shine****Amends/Enacts: §§31.01, 31.04, 31.05, 31.055, and 31.07 Tax Code; §343.107 Finance Code****Status: Pending in House Ways and Means Committee**

Early-payment discounts would be mandatory for taxes assessed on residence homesteads. A taxing unit would still have a choice about whether to offer early-payment discounts for taxes on other properties.

H.B. 992**Author: Shine****Amends/Enacts: §31.031 Tax Code****Status: Pending in House Ways and Means Committee**

The right to pay taxes on a residence homestead in four installments would be extended to all homeowners. Currently that right benefits only homeowners who are over sixty-five or disabled and disabled veterans.

H.B. 1797**Author: Allison****Amends/Enacts: §31.039 Tax Code****Status: Pending in House Ways and Means Committee****H.J.R. 89****Author: Allison****Amends/Enacts: Art. VIII, §1-t Texas Constitution****Status: Pending in House Ways and Means Committee**

A business entity that donated money to a school district to help pay for a career and technical education program or course would receive a credit to apply against its school taxes. The entity would have to have its principal office in the school district. The entity would apply to the comptroller for approval of the credit. The amount of the credit would vary with the amount of the donation, but it could not be greater than \$5 million. In a given year, the credit would be: 50% of the first \$100,000 donated; 100% of the next \$200,000 donated; and 50% of any additional amount donated.

H.B. 1828**Author: Martinez-Fischer****Amends/Enacts: §31.031 Tax Code****Status: Pending in House Ways and Means Committee**

The right to pay taxes on a residence homestead in installments would be extended to all homeowners. A property owner paying taxes on a homestead (or a property receiving a disabled veteran's exemption) could pay in ten installments. The first payment would be made before

February 1, and the remaining payments would be made before the first of each subsequent month until the taxes were all paid.

H.J.R. 43
Author: Wilson
Amends/Enacts: Art. VIII, §§13 and 15 and Art. XVI, §50 Texas Constitution
Status: Filed

Under this proposed constitutional amendment, no homestead could be seized or sold for delinquent taxes. The amendment is not clear about whether a homestead property would be subject to a tax lien that might be foreclosed if the property ceased to be a homestead.

H.B. 2342
Author: Zwiener
Amends/Enacts: §31.031 Tax Code
Status: Pending in House Ways and Means Committee

The right to pay taxes on a residence homestead in four installments would be extended to all homeowners. This bill is virtually identical to H.B. 992 discussed above.

H.B. 3243
Author: Shine
Amends/Enacts: §31.06 Tax Code
Status: Pending in House Ways and Means Committee

A tax office could insist that certain delinquent taxes be paid in cash, with a certified or cashier's check, or with or with an electronic funds transfer (not by a check that might bounce or a credit card). The law would apply to property seized under a tax warrant and to property subject to an order of sale from a court.

H.B. 3260
Author: Thierry
Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code
Status: Pending in House Ways and Means Committee

A taxing unit could not pay its lawyers more than 15% of the amount that they collected. That would mean that a taxing unit's collection penalty could not be greater than 15%. This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, Assessment, and Miscellaneous.*

H.B. 3490
Author: Deshotel
Amends/Enacts: §31.033 Tax Code
Status: Pending in House Ways and Means Committee

This bill concerns small residential rental properties, those with fewer than five units. If a tenant defaulted on his rent as a result of the COVID 19 pandemic and could not be evicted, the owner would have the right to pay taxes in monthly installments. The first payment would be paid before the delinquency date and would be accompanied by the owner's affidavit setting out her right to

pay in installments. She could choose to pay in either twelve or eighteen monthly installments, and would not incur penalties or interest.

H.B. 3629

Author: Bonnen

Amends/Enacts: §33.06 Tax Code

Status: Pending in House Ways and Means Committee

Under current law, a tax collector can act to collect deferred taxes on a homestead 181 days after the property's eligibility for deferral ends. Under this bill, the collector would have to deliver a notice of delinquency in order to trigger the beginning of the 180-day grace period.

H.B. 3824

Author: Muñoz

Amends/Enacts: §33.01 Tax Code

Status: Pending in House Ways and Means Committee

The standard penalty on delinquent taxes would rise by only two percentage points from its initial 6%. The penalty would reach its 8% maximum on April 1.

H.B. 3945

Author: Herrero

Amends/Enacts: 33.011 Tax Code

Status: Pending in House Ways and Means Committee

A taxing unit's governing body could waive penalties and interest on delinquent taxes if the property were in a disaster area declared by the governor.

H.B. 4151

Author: Lopez

Amends/Enacts: §36.061 Tax Code

Status: Filed

Each year, a TAC would identify homesteads of people over sixty-five and disabled people with delinquent taxes on the current delinquent tax roll. Within twelve months after delivering the first §33.04 delinquency notice for one of those properties, the TAC would check on the account. If the taxes were still unpaid, the TAC would send another notice. Within eighteen months after delivering the first §33.04 delinquency notice, the TAC would attempt to contact the property owner in person or by telephone to find out why the taxes weren't paid and to tell the owner about the option of deferring the tax payment. If the owner needed help with a deferral affidavit, the TAC would help her or refer her to an "appropriate service agency."

H.B. 4270

Author: Rodriguez

Amends/Enacts: §1.071 and 11.43 Tax Code

Status: Filed

This bill concerns a property owner who prepares a written request specifying that a tax refund be sent to a particular address. The owner could file the request with the appraisal district as an alternative to filing it with the TAC. The district would forward it to the TAC. The TAC could not insist that the request be notarized, but she could require the owner include a copy of his driver's

license or other identification with the request. This bill is also discussed under the heading, *Exemptions*.

H.B. 4429

Author: Tracy King

Amends/Enacts: §34.01 Tax Code; §232.0315 Local Government Code

Status: Filed

This confusing bill appears to be aimed at tax sales in certain counties near the Mexican border. It applies to properties presumed to be for residential use in subdivisions outside of cities. The notice of the tax sale would have to include a caveat warning potential buyers that the property was being sold as is and without any warranty. The notice would further state that a property without water or sewer service may not qualify for residential use.

H.B. 4563

Author: Guillen

Amends/Enacts: 34.015 Tax Code

Status: Filed

Someone interested in bidding on property at a tax sale can request a written statement from the county TAC stating whether that the person owes delinquent taxes. This bill would require the TAC to post on the county's website a form that a potential bidder could use to request a written statement. Alternatively, the website could include a link to a form on the comptroller's website.

S.B. 689

Author: Lucio

Amends/Enacts: §33.011 Tax Code

Status: Pending in Senate Local Government Committee

A taxing unit's governing body could waive penalties and interest on a delinquent tax if at any time during the year for which the taxes were imposed the property was located in a disaster area declared by the governor.

S.B. 742

Author: Birdwell

Amends/Enacts: §§31.032, 31.033, and 33.08 Tax Code

Status: Pending in Senate Finance Committee

The Tax Code already has an installment-payment law for certain properties that are in a disaster area and that have been damaged by the disaster. This bill would give a taxing unit's governing body the option of allowing installment payments on property this is in the disaster area but that was not damaged by the disaster. Both laws would apply to the same types of properties.

S.B. 1027

Author: West

Amends/Enacts: §§31.033 and 33.08 Tax Code

Status: Pending in Senate Local Government Committee

A property owner could pay taxes on a residential property with up to three units in installments. A property owner could make installment payments on up to five properties (statewide?). The first installment would be due before February, and seven more installment payments would be due

before the first of each subsequent month. If the owner missed a payment, it would incur penalties and interest, but those amounts could never exceed 15% of the tax.

S.B. 1366

Author: Bettencourt

Amends/Enacts: §33.25 Tax Code

Status: Pending in Sente Local Government Committee

Currently a special rule applies in Harris County with respect to the sale of personal property seized under a tax warrant. The sale does not have to be conducted by a peace officer. It can be conducted by the TAC if the warrant assigns that duty to her. This bill would extend that rule to every county.

S.B. 1423

Author: Bettencourt

Amends/Enacts: §31.072 Tax Code

Status: Pending in Senate Local Government Committee

Current law allows a tax collector to enter an agreement under which a property owner would prepay taxes into an escrow account maintained by the collector. This bill would make it mandatory for the collector to enter the escrow agreement at the property owner's request. Instead of making regular, monthly payments into the escrow the property could pay what she wanted when she wanted. The collector would estimate the owner's taxes and state what the owner's payments would be *if* she chose to make monthly payments.

S.B. 1431

Author: Bettencourt

Amends/Enacts: §§6.23 and 6.27 Tax Code; §§11.1511, 45.231, and 45.232 Education Code

Status: Pending in Senate Local Government Committee

This bill would coerce a school district into having its taxes assessed and collected by the County TAC. A school district that had employed its own TAC could continue to do so, but the board of trustees would have to find that employing a TAC was cheaper than using the county TAC. The board would have to reconsider the question every three years.

S.B. 1446

Author: Gutierrez

Amends/Enacts: §§6.30 Tax Code

Status: Pending in Senate Local Government Committee

A taxing unit could not pay its delinquent-tax lawyers more than 15% of the amount that they collected. That would mean that a taxing unit's collection penalty could not be greater than 15%.

S.B. 1764

Author: Bettencourt

Amends/Enacts: §31.06 Tax Code

Status: Pending in House Ways and Means Committee

A tax office could insist that certain delinquent taxes be paid in cash, with a certified or cashier's check, or with or with an electronic funds transfer (not by a check that might bounce or a credit card). This bill is virtually identical to H.B. 3243 discussed above.

S.B. 1886
Author: Campbell
Amends/Enacts: §33.03 Tax Code
Status: Filed

A TAC would note on the current and cumulative delinquent tax rolls that a property owner's delinquent homestead taxes were legally deferred.

S.B. 1924
Author: Zaffirini
Amends/Enacts: §34.01 Tax Code; §232.0315 Local Government Code
Status: Filed

This bill concerning tax sales in border areas is virtually identical to H.B. 4429 discussed above.

S.B. 1953
Author: Paxton
Amends/Enacts: §1.071 and 11.43 Tax Code
Status: Filed

This bill concerns a property owner's written request that a tax refund be sent to a particular address. It is virtually identical to H.B. 4270 discussed above. This bill is also discussed under the heading, *Exemptions*.

School Finance and Value Studies

H.B. 59
Author: Murr
Amends/Enacts: §§26.035 Tax Code
Status: Pending in House Ways and Means Committee

This bill would end school m&o taxes beginning in 2024. Enrichment taxes would still be allowed with a maximum rate of 17¢. A "joint interim committee on the elimination of school district maintenance and operations ad valorem taxes" would study the anticipated effects of increasing and expanding sales taxes as a way of funding schools.

H.B. 384
Author: Pacheco
Amends/Enacts: §403.302 Government Code
Status: Pending in House Ways and Means Committee

This bill concerns a particular reinvestment zone in San Antonio.

H.B. 958
Author: Oliverson
Amends/Enacts: §403.109 Government Code
Status: Pending in House Appropriations Committee

The comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to 90 percent of the amount by which the amount of general revenue received in a state fiscal biennium exceeded 104 percent of the total amount of general revenue that was received during the preceding state fiscal biennium. The amount deposited could be used only school tax reduction.

H.B. 1133

Author: Clardy

Amends/Enacts: §45.351 Education Code

Status: Pending in House Public Education Committee

A county that still imposes a county equalization tax could call an election and let voters decide whether to revoke the tax. The county's commissioners would have the authority to call the election.

H.B. 1567

Author: Middleton

Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

The comptroller would conduct a school value study only every two years. This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

H.B. 1568

Author: Middleton

Amends/Enacts: §403.3011 Government Code

Status: Pending in House Public Education Committee

The margin of error used by the comptroller in determining whether a school district's local values are acceptable would increase from 5% to 10%. Under current law, the comptroller will use local values even if a school district fails the value study if the district passed the two preceding value studies and if its local values are at least 90% of the values determined by the comptroller. This bill would ease that requirement to 80%.

H.B. 1883

Author: Meyer

Amends/Enacts: §41.1531 Education Code

Status: Pending in House Ways and Means Committee

A wealthy school district would be entitled to retain m&o tax revenue sufficient to pay the district's average m&o costs per student in average daily attendance. The district's average m&o cost per student would be determined by the TEA based on the preceding three school years and would be adjusted for inflation.

H.B. 2074

Author: Shaheen

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Pending in House Appropriations Committee

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any

additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a tier 1 m&o tax for that school year or any subsequent school year.

The comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in a fiscal biennium exceeds 104 percent of the total amount of general revenue that was received during the preceding fiscal biennium. That money could only go toward reducing the compression percentage.

H.B. 2944

Author: Krause

Amends/Enacts: §403.303 Government Code

Status: Pending in House Public Education Committee

When doing a value study, the comptroller would consider a sale only if it occurred in the preceding tax year. The margin of error would have a range, the upper limit of which would be 105% of the state value and the lower limit of which would be 90% of the state value. Current law requires the comptroller to ensure that different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study, but the bill would repeal that requirement.

H.B. 2959

Author: Shine

Amends/Enacts: §403.303 Government Code

Status: Pending in House Public Education Committee

This bill concerns a school district's appeal of an order determining the district's value-study protest. A property owner subject to the determination of the protest could, with the written approval of the protesting school district, join the school district as a party to the appeal. The court would review the district's protest de novo. It could order specific changes to the value study instead of just referring the matter back to the comptroller. The burden of proof would be by a preponderance of the evidence, a less onerous burden for the district than the substantial-evidence burden that is in the law now.

S.B. 998

Author: Hughes

Amends/Enacts: §45.351 Education Code

Status: Pending in Senate Education Committee

This bill would apply to a county with less than 55,000 people that adopted a county equalization tax in the 1990's. The county commissioners could call an election on the question of revoking that tax.

S.B. 1245

Author: Perry

Amends/Enacts: §23.61 Tax Code

Status: Pending in Sente Finance Committee

In connection with his school value studies, the comptroller would conduct an annual farm and ranch survey. He would create a manual explaining how a property owner should complete the survey and conduct an annual training program about the survey. The program could be online or in-person, but a recording would be available on the Comptroller's website. The manual and

training program would be available to the public, including, specifically, the members of an appraisal district's agricultural advisory board.

S.B. 1436

Author: Bettencourt

Amends/Enacts: §403.303 Government Code

Status: Pending in Senate Local Government Committee

This bill concerns a school district's appeal of an order determining the district's value-study protest. It is virtually identical to H.B. 2959 discussed above.

S.B. 1711

Author: Springer

Amends/Enacts: §§11.13, 11.35, 23.1241, 23.1242, 151.0023, 151.0028, 151.0029, 151.00295, 151.00352, 151.00365, 151.00375, 151.00378, 151.0038, 151.00391, 151.00425, 151.0044, 151.00442, 151.0047, 151.006, 151.0101, 151.0108, 151.013, 151.1551, 151.313, 151.314, 151.315, 151.317, 151.3186, 151.319, 151.320, 151.335, 151.350, 151.401, 151.424, 151.425, 151.428, 152.047, 162.014, 164.0001, 164.0002, 164.0003, 164.0004, 164.0005, 165.0001, 165.0002, 165.0003, 165.0004, 165.0005, 165.0006, 165.0007, 171.1012, 183.043, 313.021, 321.203, §42.2516 Education Code; §403.302 Government Code; §2301.008 Occupations Code; 501.0301, 502.257, and 502.258 Transportation Code

Status: Filed

A school district's compression percentage would depend on its 2020 m&o tax rate. If the 2020 rate were \$1 or more, the compression percentage would be 60%. If the rate were between 90¢ and \$1, the TEA would determine a percentage that would compress the district's m&o rate to 90¢. If the rate were 90¢ or less, the compression percentage would be 66.67%. Alternatively, the legislature could establish a different compression percentage for a school year by appropriation. This bill is also discussed under the headings, *Exemptions*, and *Miscellaneous*.

S.B. 1840

Author: Eckhardt

Amends/Enacts: §§5.10, 23.01, 23.013, and 25.18 Tax Code; §403.302 Government Code

Status: Filed

The comptroller would conduct a school value study only every two years. This bill is virtually identical to H.B. 1567 discussed above. This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

S.B. 1841

Author: Eckhardt

Amends/Enacts: §403.3011 Government Code

Status: Filed

This bill reducing the strictness of school-district value studies is virtually identical to H.B. 1568 discussed above.

S.B. 1943

Author: Gutierrez

Amends/Enacts: §46.009 Education Code

Status: Filed

A school district would need to reduce its debt tax rate to offset funds that it received as a school facilities allotment.

Miscellaneous

H.B. 203

Author: Bernal

Amends/Enacts:

Status: Pending in House Ways and Means Committee

The comptroller would establish an advisory committee to study the possibility of requiring property owners to disclose sales prices of real property.

H.B. 467

Author: Jessica Gonzales

Amends/Enacts: §§311.001, 311.006, and 311.016 Tax Code

Status: Pending in House Urban Affairs Committee

This bill concerns a particular reinvestment zone (for purposes of tax increment financing) in Dallas.

H.B. 778

Author: Lozano

Amends/Enacts: §313.007 Tax Code

Status: Pending in House Ways and Means Committee

The life of the Economic Development Act would be extended by ten years, until the end of 2032.

H.B. 1082

Author: Phil King

Amends/Enacts: §25.025 Tax Code; §552.117 Government Code

Status: Passed by House State Affairs Committee; pending in full House

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include any elected public officer.

H.B. 1335

Author: Dutton

Amends/Enacts: §§320A.001, 320A.051, 320A.052, 320A.052, 320A.053, 320A.054, 320A.055, 320A.056, 320A.057, 320A.058, 320A.101, 320A.102, 320A.103, 320A.104, 320A.151, 320A.152, 320A.153, 320A.154, and 320A.201 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 74

Author: Dutton

Amends/Enacts: Art. VIII, §27 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would create a Select Commission on Periodic Tax Preference Review. The Commission would consist of the comptroller and ten legislators. In six-year cycles, the Commission would review every exemption, special appraisal and other tax benefit. It would issue a report in advance of each legislative session analyzing the tax benefits studied since the last report. If a tax benefit were not reauthorized by the legislature, it would expire two years after it appeared in a Commission report.

H.B. 1502**Author: Deshotel****Amends/Enacts: §313.007 Tax Code****Status: Pending in House Ways and Means Committee**

The life of the Economic Development Act would be extended by ten years, until the end of 2032.

H.B. 2084**Author: Cason****Amends/Enacts: §313.024 Tax Code****Status: Pending in House Ways and Means Committee**

Property used for the generation of renewable energy could no longer qualify for a school-tax value limitation under the Economic Development Act.

H.B. 2372**Author: Slaton****Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code****Status: Pending in House State Affairs Committee**

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is also discussed under the heading, *Exemptions*.

H.B. 2723**Author: Meyer****Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code****Status: Pending in House Ways and Means Committee**

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property and include links to every appraisal district's property tax database. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Assessment*.

H.B. 2971**Author: Cason****Amends/Enacts: §§23.03, 26.012, 151.359, 151.3595, 171.601, 312.0025, 312.403, and Chapter 313 Tax Code; §§48.254, 48.2551 and 48.256 Education Code; §2303.507 Government Code****Status: Pending in House Ways and Means Committee**

This bill would repeal the Economic Development Act.

H.B. 3040**Author: Morrison****Amends/Enacts: §§313.007 and 313.024 Tax Code****Status: Pending in House Ways and Means Committee**

The life of the Economic Development Act would be extended by ten years, until the end of 2032. More types of properties would be eligible for school-tax value limitations, including: an aquifer storage and recovery project; a seawater desalinization project; a treatment project for fluid oil and gas waste; and an interregional water supply project.

H.B. 3230**Author: Moody****Amends/Enacts: §§313.007 and 313.024 Tax Code****Status: Pending in House Ways and Means Committee**

The life of the Economic Development Act would be extended by twelve years, until the end of 2034. More types of properties would be eligible for school-tax value limitations, including an administrative office and a distribution warehouse.

H.B. 3260**Author: Thierry****Amends/Enacts: §§6.30, 11.13, 22.61, 22.62, 22.63, 22.64, 22.65, 22.66, 22.67, 23.013, 23.27, 31.01, 41.43, and 42.26 Tax Code; §§320.001 and 320.002 Government Code****Status: Pending in House Ways and Means Committee**

A taxing unit would not have to raise its tax rate to pay for an unfunded mandate from the state. This rule would not apply to mandates imposed to comply with the Texas Constitution, federal law or a court order or to mandates approved in a statewide election. It would not apply to a mandate with a statewide cost of less than \$1 million per year. This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, Assessment, and Collections*.

H.B. 3328**Author: Bernal****Amends/Enacts: §§320A.001, 320A.051, 320A.052, 320A.052, 320A.053, 320A.054, 320A.055, 320A.056, 320A.057, 320A.058, 320A.101, 320A.102, 320A.103, 320A.104, 320A.151, 320A.152, 320A.153, 320A.154, and 320A.201 Government Code****Status: Pending in House Ways and Means Committee****H.J.R. 134****Author: Bernal****Amends/Enacts: Art. VIII, §27 Texas Constitution****Status: Pending in House Ways and Means Committee**

This proposed constitutional amendment and related bill would create a Select Commission on Periodic Tax Preference Review. The Commission would consist of the comptroller and ten legislators. In six-year cycles, the Commission would review every exemption, special appraisal and other tax benefit. It would issue a report in advance of each legislative session analyzing the tax benefits studied since the last report. If a tax benefit were not reauthorized by the legislature, it would expire two years after it appeared in a Commission report.

H.B. 3680**Author: Shine****Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004 Education Code; §49.236 Water Code****Status: Pending in House Ways and Means Committee**

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property. It is virtually identical to H.B. 2723 discussed above. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Assessment*.

H.B. 3770**Author: White****Amends/Enacts: N/A****Status: Pending in House Ways and Means Committee**

This bill would end property taxes and replace them with value added taxes.

H.B. 3786**Author: Holland****Amends/Enacts: §5.03 Tax Code****Status: Pending in House Ways and Means Committee**

The Comptroller could deliver documents and notices to an appraisal district or ARB electronically and could require an Appraisal District or ARB to provide information electronically. This bill would affect the Comptroller's activities under Chapter 5 of the Tax Code and not to other activities such as school value studies.

H.B. 4004**Author: Rogers****Amends/Enacts: N/A****Status: Filed**

Texas A&M would conduct a study of agricultural appraisals. The study would address the feasibility of things like: using an average net to land over a ten-year period; considering all expenses incurred by both a property owner and a tenant; requiring anyone appraising agricultural land to have experience; and requiring an ARB to have equal membership from rural and non-rural areas.

H.B. 4099**Author: Murr****Amends/Enacts: N/A****Status: Filed**

A joint interim committee would study agricultural appraisals. The committee would consist of members of the House Ways and Means Committee and the Senate Water, Agriculture & Rural Affairs Committee. The joint committee would issue its report and recommendations prior to the 2023 legislative session.

H.B. 4206

Author: Allison
Amends/Enacts: N/A
Status: Filed

A commission would study “the desirability, feasibility, and effects of limiting the appraised value of real property for ad valorem tax purposes to the value when the owner acquired the property and determining that value on the basis of the purchase price of the property.” The “Real Property Appraisal Study Commission” would be headed by the comptroller and would include: two chief appraisers; two House members; two senators; and two members of the public. The commission would issue its report and recommendations prior to the 2023 legislative session.

H.B. 4242
Author: Meyer
Amends/Enacts: §313.007 Tax Code
Status: Filed

The life of the Economic Development Act would be extended by four years, until the end of 2026.

H.B. 4351
Author: Moody
Amends/Enacts: §313.024 Tax Code
Status: Filed

A property used as an administrative office or a distribution warehouse could qualify for a school district value limitation under the Economic Development Act.

S.B. 144
Author: Powell
Amends/Enacts: §313.007 Tax Code
Status: Pending in Senate Natural Resources and Economic Development Committee

The life of the Economic Development Act would be extended by ten years, until the end of 2032.

S.B. 244
Author: Bettencourt
Amends/Enacts: §551.103 Government Code
Status: Pending in Senate Natural Resources and Economic Development Committee

This bill would make it clear that the board of directors of a reinvestment zone created for purposes of tax-increment financing is subject to the Open Meetings Act.

S.B. 829
Author: Hall
Amends/Enacts: §§312.0022 and 313.024 Tax Code; §§35.201 and 35.202 Utilities Code
Status: Pending in Senate Business and Commerce Committee

Solar facilities would no longer be eligible for tax abatements or school value limitations under the Economic Development Act. This bill is virtually identical to H.B. 2372 discussed above. It is also discussed under the heading, *Exemptions*.

S.B. 948

Author: Hinojosa

Amends/Enacts: §25.025 Tax Code

Status: Pending in Senate Business and Commerce Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include a current or former employee of the Texas Alcoholic Beverage Commission

S.B. 1104

Author: Kolkhorst

Amends/Enacts: §313.032 Tax Code

Status: Pending in Senate Natural Resources and Economic Development Committee

This bill concerns the comptroller's biennial report on school tax value limitations under the Economic Development act. A recipient providing data to the comptroller would have to have it verified by a CPA. The data could be verified using information from any reliable source, including the Texas Workforce Commission and the chief appraiser of the applicable appraisal district.

S.B. 1207

Author: Hall

Amends/Enacts: §§313.025, 313.026, 313.0274, 313.0275, and 313.034 Tax Code

Status: Pending in Senate Natural Resources and Economic Development Committee

Under current law the comptroller considers whether a proposed school value limitation will pay for itself in twenty-five years. This bill would require the benefit to pay for itself in three years. After the first three years of a limitation, the property owner would have an independent audit done each year showing the m&o revenue lost due to the limitation and the state and local tax revenue generated as a result of the limitation. If the audit showed a net revenue loss, the owner would owe a penalty recapturing its tax savings for that year.

S.B. 1211

Author: Kolkhorst

Amends/Enacts: §48.256 Education Code

Status: Pending in Senate Natural Resources and Economic Development Committee

When determining the taxable value in a school district that had granted value limitations under the Economic Development Act, the TEA would exclude half of the value not fully taxable because of those limitations.

S.B. 1255

Author: Birdwell

Amends/Enacts: §313.007, 313.021, 313.024, 313.025, 313.0265, 313.031, and 313.032 Tax Code

Status: Pending in Sente Natural Resources and Economic Development Committee

The Economic Development Act currently includes two ways to determine the average weekly wage for manufacturing jobs. One is based on the county itself, and the other is based on the region in which the county is located. This bill would eliminate the regional alternative. A property used for renewable energy electric generation could no longer qualify for a value limitation. A school district could not charge an applicant more than \$50,000 for processing an application. The comptroller would maintain a searchable online database of information created or received

by his office and related to applications for value limitations. A school district's website would have a link to the comptroller's database.

A school board voting an application would have to do so at a regularly scheduled meeting. The posted notice of that meeting would have to include specific information about the applicant and the property, and it would have to be posted at least thirty days before the meeting.

A former recipient of a value limitation would not have to provide information to the comptroller after the limitation had expired, but the company would provide the market value of the property as determined by the appraisal district for each year that the company was required to maintain a viable presence in the school district and any other information required by the comptroller. .

S.B. 1413

Author: Paxton

Amends/Enacts: §§1.07, 1.075, 1.085, 1.086, 1.087, 25.192, 25.193, 41.46, and 41.461 Tax Code

Status: Pending in Sente Local Government Committee

Almost any type of property-tax notice, communication, or payment currently delivered by mail could be delivered electronically instead. The bill defines a "tax official" as the comptroller, a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit. A communication or payment delivered by a tax official or a property owner could be delivered electronically. A property owner or agent could opt out of electronic delivery by notifying a tax official in writing that the owner or agent insisted on receiving communications by mail or by agreeing with the tax official on another means of delivery. A tax official would need to use a method of delivery that would allow for confirmation of receipt by a property owner.

The comptroller would adopt rules specifying acceptable media, formats, content, and methods for electronic deliveries. He would also develop a centralized system for administering the electronic delivery of communications and payments between tax officials and property owners.

S.B. 1434

Author: Bettencourt

Amends/Enacts: §§25.19, 26.04, 26.052, 26.06, 26.061, and 26.175 Tax Code; §44.004

Education Code; §49.236 Water Code

Status: Filed

The comptroller would establish a website, propertytaxes.texas.gov, which would help a property owner find the database related to the owner's property. It is virtually identical to H.B. 2723 and H.B. 3680 discussed above. This bill is also discussed under the headings *Appraisal Districts and ARBs* and *Assessment*.

S.B. 1711

Author: Springer

Amends/Enacts: §§11.13, 11.35, 23.1241, 23.1242, 151.0023, 151.0028, 151.0029, 151.00295, 151.00352, 151.00365, 151.00375, 151.00378, 151.0038, 151.00391, 151.00425, 151.0044, 151.00442, 151.0047, 151.006, 151.0101, 151.0108, 151.013, 151.1551, 151.313, 151.314, 151.315, 151.317, 151.3186, 151.319, 151.320, 151.335, 151.350, 151.401, 151.424, 151.425, 151.428, 152.047, 162.014, 164.0001, 164.0002, 164.0003, 164.0004, 164.0005, 165.0001, 165.0002, 165.0003, 165.0004, 165.0005, 165.0006, 165.0007, 171.1012, 183.043,

313.021, 321.203, §42.2516 Education Code; §403.302 Government Code; §2301.008 Occupations Code; 501.0301, 502.257, and 502.258 Transportation Code
Status: Filed

S.J.R. 63

Author: Springer

Amends/Enacts: Art. VIII, §§1-b and 1-r Texas Constitution.

Status: Filed

This bill would change the compression percentage for school districts and provide a generous new school-tax homestead exemption. It would raise additional revenue for the state and local governments principally by expanding the sales tax. Sales taxes would apply to services including: construction services; accounting; automotive services, barbering; dating services; funerals; massages; residential electricity; transportation services; and veterinarian services. Sales taxes would apply to: ice cream; baked items and snacks, including Fritos Honey BBQ Flavor Twists; and e-cigarettes. The bill would impose fees on electric and hybrid vehicles. This bill is also discussed under the headings, *Exemptions* and *School Finance and Value Studies*.

S.B. 1906

Author: Blanco

Amends/Enacts: §313.024 Tax Code

Status: Filed

A property used as an administrative office or a distribution warehouse could qualify for a school district value limitation under the Economic Development Act. This bill is almost identical to H.B. 4351 discussed above.