

Travis Central Appraisal District



Board of Director's Meeting
May 25, 2021
12:00 p.m.



TRAVIS CENTRAL APPRAISAL DISTRICT

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



BOARD MEMBERS
TOM BUCKLE
DEBORAH CARTWRIGHT
NICOLE CONLFY
BRUCE ELFANT
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>

AGENDA

REGULAR MEETING – TUESDAY, MAY 25, 2021 – 12 00 PM

- 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> 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 APRIL 8, 2021 MEETING
 - b TAXPAYER LIAISON REPORT
 - c SECTION 25 25B REPORT
 - d ACCOUNTING STATEMENTS
 - e BUDGET LINE ITEM TRANSFERS
 - f PERSONNEL REPORT
- 5 REGULAR AGENDA
 - a DISCUSSION AND POSSIBLE ACTION ON ARB REPORT TO INCLUDE ARB MEMBERSHIP, 2021 PROTEST SEASON PLANS, AND 2022 ARB BUDGET REQUEST
 - b DISCUSSION AND POSSIBLE ACTION ON 2022 PROPOSED BUDGET TO INCLUDE DIRECTIVES TO STAFF REGARDING THE PROPOSED BUDGET
 - c DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE 2021 MASS APPRAISAL REPORT, 2021 PROTEST PROCESSES, 87R LEGISLATIVE BILL TRACKING, 2020 PVS STUDY, COMMUNICATIONS AND OUTREACH PROGRAMS
 - d DISCUSSION AND POSSIBLE ACTION ON ADJUSTMENT TO 2021 PAY SCHEDULE
 - e DISCUSSION AND POSSIBLE ACTION ON LITIGATION AND APPEALS RELATED TO PENDING LAWSUITS AND ANTICIPATED LAWSUITS
 - f DISCUSSION AND POSSIBLE ACTION TO ADD ITEMS TO FUTURE AGENDAS
 - g 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 20th day of May, 2021, by 4 o'clock PM 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



202180669

**FILED AND RECORDED
OFFICIAL PUBLIC RECORDS**

Dana DeBeauvoir

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

May 20, 2021 02 32 PM

Fee \$3 00

LOPEZS

Came to hand and posted on a Bulletin Board in the Courthouse
Austin, Travis County, Texas on this the 20th day of

MAY 20 21

By *Samantha Lopez* Dana DeBeauvoir
County Clerk, Travis County, Texas Deputy

SAMANTHA LOPEZ



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CONSENT AGENDA

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CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
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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

TCAD - BOARD OF DIRECTORS MINUTES OF THE APRIL 8, 2021 TELECONFERENCE MEETING

1. Call to order

Meeting called to order by James Valadez at 11:34 a.m. on April 8, 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
Tom Buckle	West Travis County	Present
Debbie Cartwright	Austin ISD	Present
Nicole Conley	City of Austin	Present
Anthony Nguyen	East Travis County	Present
Felipe Ulloa	Austin ISD/City of Austin	Absent
Blanca Zamora-Garcia	City of Austin	Present
Bruce Elfant	Travis Co. Tax Assessor-Collector (Non-voting)	Present

Also present were Marya Crigler, Chief Appraiser, Communications, Leana Mann, Director of Operations, Dustin Banks, In-house Counsel, and Karen Evertson, Outside Counsel.

3. Citizens Communication

Members of the board heard from:

- Brandi Mastian- ARB member
- Laura Caffrey- ARB member
- Michael Waddell- ARB member
- Carol Olewin- ARB member
- Randall Dugger- ARB member
- Roger Williams- property owner regarding ARB hearing that has not be scheduled
- Kendall Kelly- ARB member

4. Consent Items

- 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

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

SECONDER: Bruce Grube

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

ABSENT: Felipe Ulloa

The Board Chairman moved item 5B ahead of item 5A.

5B. Discussion and possible action on 2021 ARB member and ARB Chair appointments by District Administration Judge.

Members of the board heard from: Thomas King, newly appointed ARB Chairman

RESULT: DISCUSSED

5A. Discussion and possible action on ARB report on 2021 protest season plans.

Members of the board heard from: Thomas King, newly appointed ARB Chairman

RESULT: DISCUSSED

5C. Discussion and possible action on 2021 ARB budget amendments and 2021 ARB per diems.

No action taken at this time.

5D. Discussion and possible action on procedures for ARB reimbursement requests for non-hearing expenditures.

Members of the board heard from: Marya Crigler, Chief Appraiser and Julia Armstrong, Attorney for the Appraisal Review Board.

MOTION: Motion to table agenda item
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Theresa Bastian

SECONDER: Bruce Grube

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

ABSENT: Felipe Ulloa

5E. Discussion and possible action on resolution for 41.12(c) approval of appraisal records.

Members of the board heard from: Marya Crigler, Chief Appraiser.

MOTION: Motion to adopt resolution to move the threshold on July 20th to 90 percent.

MOVER: Bruce Grube **SECONDER:** Deborah Cartwright

FRIENDLY AMENDMENT: Add language to include with a strong recommendation to complete all hearings by August 30th.

MOVER: James Valadez

RESULT: FRIENDLY AMENDMENT ACCEPTED

RESULT: RESOLUTION ADOPTED [UNANIMOUS]

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

ABSENT: Felipe Ulloa

5F. 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.

Members of the board heard from: Marya Crigler, Chief Appraiser.

5G. Discussion and possible action on litigation and appeals related to pending lawsuits and anticipated lawsuits.

No report at this time.

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

Note: The following items were noted as items for upcoming board meetings or items requested by a board member be added to the next agenda:

:

- 2022 Budget Work Session (May)
- Protest update and market update (May)
- Legislative bill tracking (May)
- 2022 proposed budget presentation (June)
- Audit presentation (June)
- Next Meeting: TCAD will send survey out to determine the best date for the next meeting

5I. Adjournment

MOTION: Adjourn meeting at 1:30 PM

RESULT: **APPROVED [UNANIMOUS]**

MOVER: Bruce Grube

SECONDER: Blanca Zamora-Garcia

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

ABSENT: Felipe Ulloa

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 430	2017 653	2018 674	2019 1,576	2020 995
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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	3	32	38	0	26	0	23	8	1	11	142
May											0
June											0
July											0
Aug											0
Sept											0
Oct											0
Nov											0
Dec											0
Total	5	87	102	0	86	6	28	25	6	84	429

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.

04/06/2021 Wayne Murry PID 482539

In November 2019, property owner refinanced their home. At that time, the direct dropped their homestead and over 65 exemptions. When they received updated billing from their mortgage company, then became aware of the problem and reapplied for their exemptions. The result was a doubling of their monthly mortgage payment.

After re-applying for their exemptions, their exemptions have been restored. It has not been a fast process. Updated records forwarded to the tax office for an update in April 2021. They do not understand why a refinancing resulted in a cancelation of their exemptions or why it took so long to correct the problem. . For a retired couple on a fixed income, the increase in their mortgage escrow payments was a financial hardship. .

04/23/2021 Kara Decker PID 175748

Property owner filed for and had a scheduled 2020 protest. After requesting a reschedule, the hearing received an open date. Property owner made numerous emails and phone calls to the ARB inquiring about when they would have their hearing. Most response to emails was an auto-reply stating the ARB was not in session. No calls returned. Hearing date still open.

Now that the 2021 protest season has started and ARB focus is on 2021, it could be the fall of 2021 before they may have their hearing. No answer as to why they have not had their 2020 protest hearing.

05/17/2021 Emil Dides 891439

Per email Subject: Complaint over CS phone conversation

I recently had an issue online where I couldn't E-File and appeal and that was due to a new pin I needed to add to my existing account. This was resolved after about 10 minutes arguing with an employee. It was then resolved by a manager after I asked to transfer to another support specialist due to the lack of knowledge, disrespect, and tone of who I spoke with first,

Tammy was rude to me from the start of the conversation for no reason. She mentioned multiple times that I shouldn't have waited until the last day to file an appeal. Constantly said it's not "our problem" and did not even try to provide any sort of solution. Her tone was disrespectful and it was just a barrage of "the issue is on your end" and "we are busy you shouldn't have waited until the last day to file". (Which was said 5x for some reason that makes absolutely no sense)

Just wanted to inform you of my experience and I hope I never have to call in for assistance to Travis County.

Travis Taxpayer Liaison Hours Report

2021	<i>Monthly</i>			<i>Cumulative</i>		
	Hours	Pay	Rate / Hour	Hours	Pay	Rate/Hour
January	62	1,666.67	26.88	62	1,666.67	26.88
February	39	1,666.67	42.74	101	3,333.34	33.00
March	55	1,666.67	30.30	156	5,000.01	32.05
April	60	1,666.67	27.78	216	6,666.68	30.86
May						
June						
July						
August						
September						
October						
November						
December						
Total 2021	216	6,666.68	30.86			

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CONSENT AGENDA



Travis Central Appraisal District

Section 25.25B Report

From: April 06, 2021

To: May 20, 2021

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5/20/2021

6:36:52PM

Prop ID	Year	Owner Name/ Legal Description	Location	NOAV Market	Current Market
119289	2020	MARTIN MICHAEL & MARIE LOT 24 BEE CAVES WEST GDVKMS47795058A-B TITLE CANCELED TO REAL ESTATE Additn Solar Exemption for 2020. 4/12/2021 TMD	5304 AVISPA WAY	\$168,000	\$168,000
295691	2019	HEJL EDWARD LOT 34 COLORADO RIVER RANCHETTES UNIT 1 (.2590AC IN TRAVIS CO) PER OW PH CALL, IT WAS FOUND THROUGH TCAD RSCH THAT THIS MH IS NO LONGER ON PPTY, DWMH ON PROP IS PERS PROP & A:	4513 MEADOW DR	\$14,604	\$12,225
306308	2019	BARR RONALD E LOT 28 BLK D OAK COUNTRY ESTATES MH S#TXFLT12A27376SB11 PER TCAD RSCH BASED ON EML FRM CAPITAL TITLE, MH IS NOT CANC TO REALESTATE, PER STATEMENT OF OWNERSHP MH IS ELEC	6203 GRANITE TRL	\$71,531	\$57,750
495843	2018	MIGNACCA ROBERT C LOT 24A NORTHWEST VALLEY ADDN RESUB OF LOTS 23-25 OWNERSHIP IN 2017 WAS ERRONEOUSLY UPDATED. DEED INFO WAS CORRETED HOWEVER RESET FOR EX WAS LEFT ON ACCT. REI	3510 WENDEL CV # 5	\$632,764	\$563,366
771431	2020	HYUNDAI LEASE TITLING TRUST PERSONAL PROPERTY COMMERCIAL HYUNDAI LEASE TITLING TRUST REMOVED LEASED VEHICLES SOLD PRIOR 1/1/2020 AND INCLUDED ON RENDITION IN ERROR AND REMOVE VEHICLE WITH AFFIDAVIT	VARIOUS LOCATIONS	\$30,085,395	\$29,992,127
771431	2019	HYUNDAI LEASE TITLING TRUST PERSONAL PROPERTY COMMERCIAL HYUNDAI LEASE TITLING TRUST REMOVE LEASED VEHICLE THAT WAS TOTALED AND TRANSFERRED TO THE INSURANCE CO ON 4/30/2018. KM8J33A48HU493571	VARIOUS LOCATIONS	\$26,267,959	\$26,199,325
817161	2020	D & M AUTO LEASING PERSONAL PROPERTY COMMERCIAL D & M AUTO LEASING REMOVE LEASED VEHICLE NEVER REGISTERED IN TEXAS THAT WAS LOCATED IN SEATTLE WA ON 1/1/2020 AND REPORTED IN ERRO	VARIOUS LOCATIONS	\$12,962,691	\$12,844,939
846626	2019	ACAR LEASING LTD PERSONAL PROPERTY COMMERCIAL GM FINANCIAL LEASING ADD EXEMPTION TO VEH WITH AFFIDAVIT ON FILE BUT REPORTED AS NON-EXEMPT BY LEASE CO IN ERROR/DH 3-12-2021 1GYKNAR5	VARIOUS LOCATIONS	\$83,541	\$83,541
850354	2019	FORTUNA GUZMAN RIGOBERTO & ELVIA LOT 4 BLK A COUNTY LINE ROAD SUBD PER FIELD CHECK AND GIS CONFIRMATION, THIS MH IS DOUBLE ASSESSED WITH PERS PROP PID 911447, REMOVE SW MH 16 X 77 F	16824 COUNTY LINE RD	\$129,704	\$102,274
889591	2020	ACAR LEASING LTD PERSONAL PROPERTY COMMERCIAL GM FINANCIAL LEASING CORRECT TCAD ERROR AND APPLY EXEMPTION TO VEHICLES THAT HAD AFFIDAVITS ON FILE, 3GTP1PEC2JG188167, 1GYKNCRS4LZ1	VARIOUS LOCATIONS	\$322,235	\$196,849
906779	2020	GARCIA PRISCILLA & LOT 12 BLK J VERONA SEC 3 A 2ND IMPROVEMENT WAS INCORRECTLY LEFT ON THE ACCOUNT FOR 2020. REMOVED 2ND IMP FOR 2020. RLL 04/16/2021	18932 SCORIA DR DR	\$402,189	\$218,051
912520	2019	CEED INC PERSONAL PROPERTY COMMERCIAL PI TOP SEE DOCUMENTATION ON 2019 LATE PROTEST/ CORRECT VALUE TO 24,512 PER ASSET LISTING. THE MAJORITY OF FIXED ASSETS V	9600 GREAT HILLS TRL # W150	\$148,279	\$24,512

Emailed to ARB on 5/20/2021
LHM



Travis Central Appraisal District

Section 25.25B Report

From: April 06, 2021

To: May 20, 2021

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5/20/2021

6:37:33PM

Prop ID	Year	Owner Name/ Legal Description	Location	NOAV Market	Current Market
927144	2020	HAIR DEPOT LLC PERSONAL PROPERTY COMMERCIAL HALLOWEEN SPOT	2102 BIGHORN	\$10,249	\$0
DELETE ACCT PER TIMELY 2020 RENDITION FILED STATING BUSINESS MOVED TO WCAD IN 2019. CONFIRMED ON THE WCAD 2020 RC					
935202	2020	TIFFS TREATS LTD PERSONAL PROPERTY COMMERCIAL TIFFS TREATS	1700 E OLTORF ST # 110	\$107,391	\$0
0 VALUE ACCOUNT FOR 2020. BUSINESS OPENED AFTER 1/1/2020 PER TAXPAYER AND COA FINAL BLDG INSPECTION/DH 3-8-21					

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CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

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BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Deputy Chief of Operations

DATE: May 21, 2021

SUBJECT: January 2021 Unaudited Financial Statements

The unaudited financial statements for January 2021 are attached. Financial highlights for the month are as follows:

- The District's ending fund balance was \$5,256,465. Of that, \$534,920 was nonspendable in the form of prepaid expenditures, \$3,611,106 was held in reserves as committed fund balance, and \$1,110,439 was unassigned fund balance. The net change in fund balance for the fiscal year to date is \$345,214.
- 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 month with a budget surplus of \$209,380.
- 850 EAL Holding Corp. is considered a blended component unit of the District. This component unit is reported in the financial statements as a Special Revenue Fund on the Governmental Funds Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balance.

Travis Central Appraisal District
Budget to Actual- Governmental Funds
For the month ended January 31, 2021

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	20,193,893	20,193,893	1,682,824	1,682,826	2
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 1,682,824	\$ 1,682,826	\$ 2
Investment earnings	250,000	250,000	20,833	593	(20,240.35)
Charges for services	15,000	15,000	1,250	490	(14,510)
Miscellaneous revenue	100,000	100,000	8,333	19,651	(80,349)
TOTAL REVENUE	\$ 20,558,893	\$ 20,558,893	\$ 1,713,241	\$ 1,703,560	\$ (115,098)
EXPENDITURES:					
Personnel Cost	9,471,645	9,471,645	789,304	632,638	156,666
Benefit Cost	3,315,329	3,315,329	276,277	71,295	204,983
Printing and mailing services	733,250	733,250	61,104	2,897	58,208
Operating supplies	172,050	172,050	14,338	2,356	11,981
Subscriptions and data purchases	328,460	328,460	27,372	281,387	(254,016)
Training and education	112,365	112,365	9,364	10,069	(705)
Travel expenditures	11,250	11,250	938	-	938
Utilities	421,779	421,779	35,148	119,656	(84,508)
Legal expenditures	1,293,000	1,293,000	107,750	44,159	63,591
Professional services	1,565,356	1,565,356	130,446	86,647	43,799
Insurance	69,000	69,000	5,750	4,455	1,295
Aerial photography	442,297	442,297	36,858	-	36,858
Rentals	175,850	175,850	14,654	10,400	4,254
Building and Equipment maintenance	429,486	429,486	35,791	26,497	9,294
Software maintenance	610,347	610,347	50,862	56,578	(5,716)
Other services	270,970	270,970	22,581	9,312	13,269
Capital Outlay	22,265	22,265	1,855	-	1,855
Debt Service- Principal	343,933	343,933	28,661	-	28,661
Debt Service- Interest	405,261	405,261	33,772	-	33,772
TOTAL EXPENDITURES	20,193,893	20,193,893	1,682,824	1,358,346	324,478
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	365,000	365,000.00	30,417	345,214	209,380
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	365,000	365,000.00	30,417	345,214	209,380
Beginning Fund Balance	4,911,251	4,911,251	4,911,251	4,911,251	
Ending Fund Balance	<u>\$ 5,276,251</u>	<u>\$ 5,276,251</u>	<u>\$ 4,941,668</u>	<u>\$ 5,256,465</u>	<u>\$ 209,380</u>

Travis Central Appraisal District

Governmental Fund Balance Sheet

January 31, 2021

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	1,612,582	-	1,612,582
Short-term investments	6,773,045	-	6,773,045
Receivables	1,128,188	-	1,128,188
Prepaid items	534,920	-	534,920
TOTAL ASSETS	<u>\$ 10,048,735</u>	<u>\$ -</u>	<u>\$ 10,048,735</u>
LIABILITIES			
Accounts payable and accrued expenditures	1,426,618	-	1,426,618
Deferred revenue	3,365,652	-	3,365,652
TOTAL LIABILITIES	<u>4,792,270</u>	<u>-</u>	<u>4,792,270</u>
FUND BALANCES			
Fund balance, committed	3,611,106	-	3,611,106
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	534,920	-	534,920
Fund balance, unassigned	1,110,439	-	1,110,439
TOTAL FUND BALANCES	<u>5,256,465</u>	<u>-</u>	<u>5,256,465</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,048,735</u>	<u>\$ -</u>	<u>\$ 10,048,735</u>

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance

For the month ended January 31, 2021

		Special	Total
	General Fund	Revenue Fund	Governmental Funds
REVENUES			
Appraisal assessments	\$ 1,682,826	\$ -	\$ 1,682,826
Refund of appraisal assessments	-	-	-
Net appraisal assessments	<u>1,682,826</u>	<u>-</u>	<u>1,682,826</u>
Investment earnings	593	-	593
Charges for services	490	-	490
Miscellaneous revenue	19,651	-	19,651
TOTAL REVENUE	<u>1,703,560</u>	<u>-</u>	<u>1,703,560</u>
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	703,933	-	703,933
Data processing	56,578	-	56,578
Transportation	-	-	-
Operating supplies	2,356	-	2,356
Rentals	10,400	-	10,400
Legal and professional	130,806	-	130,806
Utilities and telephone	119,656	-	119,656
Building and equipment maintenance	26,497	-	26,497
Insurance	4,455	-	4,455
Other services	303,665	-	303,665
Capital outlay	-	-	-
Debt Service- Principal	-	-	-
Debt Service- Interest	-	-	-
TOTAL EXPENDITURES	<u>1,358,346</u>	<u>-</u>	<u>1,358,346</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>345,214</u>	<u>-</u>	<u>345,214</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>345,214</u>	<u>-</u>	<u>345,214</u>
FUND BALANCE, beginning of year	<u>4,911,251</u>	<u>-</u>	<u>4,911,251</u>
FUND BALANCE, end of year	<u>\$ 5,256,465</u>	<u>\$ -</u>	<u>\$ 5,256,465</u>

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

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Deputy Chief of Operations

DATE: May 23, 2021

SUBJECT: February 2021 Unaudited Financial Statements

The unaudited financial statements for February 2021 are attached. Financial highlights for the month are as follows:

- The District's ending fund balance was \$5,796,354. Of that, \$524,884 was nonspendable in the form of prepaid expenditures, \$3,611,106 was held in reserves as committed fund balance, and \$1,660,364 was unassigned fund balance. The net change in fund balance for the fiscal year to date is \$885,103.
- 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 month with a budget surplus of \$728,436.
- 850 EAL Holding Corp. is considered a blended component unit of the District. This component unit is reported in the financial statements as a Special Revenue Fund on the Governmental Funds Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balance.

Travis Central Appraisal District
 Budget to Actual- Governmental Funds
 For the month ended February 28, 2021

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	<u>Original</u>	<u>Amended</u>	<u>YTD</u>		
REVENUE:					
Appraisal assessments	20,193,893	20,193,893	3,365,649	3,365,652	3
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 3,365,649	\$ 3,365,652	\$ 3
Investment earnings	250,000	250,000	41,667	945	(40,722)
Charges for services	15,000	15,000	2,500	838	(14,162)
Miscellaneous revenue	100,000	100,000	16,667	60,182	(39,818)
TOTAL REVENUE	\$ 20,558,893	\$ 20,558,893	\$ 3,426,482	\$ 3,427,617	\$ (94,699)
EXPENDITURES:					
Personnel Cost	9,471,645	9,471,645	1,578,608	1,182,347	396,261
Benefit Cost	3,315,329	3,315,329	552,555	231,027	321,528
Printing and mailing services	733,250	733,250	122,208	183,082	(60,874)
Operating supplies	172,050	172,050	28,675	8,469	20,206
Subscriptions and data purchases	328,460	328,460	54,743	298,786	(244,043)
Training and education	112,365	112,365	18,728	14,148	4,580
Travel expenditures	11,250	11,250	1,875	-	1,875
Utilities	421,779	421,779	70,297	154,503	(84,207)
Legal expenditures	1,293,000	1,293,000	215,500	64,723	150,777
Professional services	1,565,356	1,565,356	260,893	163,416	97,477
Insurance	69,000	69,000	11,500	9,187	2,313
Aerial photography	442,297	442,297	73,716	-	73,716
Rentals	175,850	175,850	29,308	21,135	8,174
Building and Equipment maintenance	429,486	429,486	71,581	48,271	23,310
Software maintenance	610,347	610,347	101,725	143,974	(42,250)
Other services	270,970	270,970	45,162	16,956	28,205
Capital Outlay	22,265	22,265	3,711	2,490	1,220
Debt Service- Principal	343,933	343,933	57,322	-	57,322
Debt Service- Interest	405,261	405,261	67,544	-	67,544
TOTAL EXPENDITURES	20,193,893	20,193,893	3,365,649	2,542,514	823,135
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	365,000	365,000.00	60,833	885,103	728,436
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	365,000	365,000.00	60,833	885,103	728,436
Beginning Fund Balance	4,911,251	4,911,251	4,911,251	4,911,251	-
Ending Fund Balance	<u><u>\$ 5,276,251</u></u>	<u><u>\$ 5,276,251</u></u>	<u><u>\$ 4,972,085</u></u>	<u><u>\$ 5,796,354</u></u>	<u><u>\$ 728,436</u></u>

Travis Central Appraisal District

Governmental Fund Balance Sheet

February 28, 2021

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	1,690,112	-	1,690,112
Short-term investments	4,773,378	-	4,773,378
Receivables	1,090,801	-	1,090,801
Prepaid items	524,884	-	524,884
TOTAL ASSETS	<u>\$ 8,079,175</u>	<u>\$ -</u>	<u>\$ 8,079,175</u>
LIABILITIES			
Accounts payable and accrued expenditures	599,995	-	599,995
Unearned revenue	1,682,826	-	1,682,826
TOTAL LIABILITIES	<u>2,282,821</u>	<u>-</u>	<u>2,282,821</u>
FUND BALANCES			
Fund balance, committed	3,611,106	-	3,611,106
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	524,884	-	524,884
Fund balance, unassigned	1,660,364	-	1,660,364
TOTAL FUND BALANCES	<u>5,796,354</u>	<u>-</u>	<u>5,796,354</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 8,079,175</u>	<u>\$ -</u>	<u>\$ 8,079,175</u>

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance

For the month ended February 28, 2021

		Special	Total
	General Fund	Revenue Fund	Governmental Funds
REVENUES			
Appraisal assessments	\$ 3,365,652	\$ -	\$ 3,365,652
Refund of appraisal assessments	-	-	-
Net appraisal assessments	<u>3,365,652</u>	<u>-</u>	<u>3,365,652</u>
Investment earnings	945	-	945
Charges for services	838	-	838
Miscellaneous revenue	60,182	-	60,182
TOTAL REVENUE	<u>3,427,617</u>	<u>-</u>	<u>3,427,617</u>
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	1,413,373	-	1,413,373
Data processing	143,974	-	143,974
Transportation	-	-	-
Operating supplies	8,469	-	8,469
Rentals	21,135	-	21,135
Legal and professional	228,139	-	228,139
Utilities and telephone	154,503	-	154,503
Building and equipment maintenance	48,271	-	48,271
Insurance	9,187	-	9,187
Other services	512,973	-	512,973
Capital outlay	2,490	-	2,490
Debt Service- Principal	-	-	-
Debt Service- Interest	-	-	-
TOTAL EXPENDITURES	<u>2,542,514</u>	<u>-</u>	<u>2,542,514</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>885,103</u>	<u>-</u>	<u>885,103</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>885,103</u>	<u>-</u>	<u>885,103</u>
FUND BALANCE, beginning of year	<u>4,911,251</u>	<u>-</u>	<u>4,911,251</u>
FUND BALANCE, end of year	<u>\$ 5,796,354</u>	<u>\$ -</u>	<u>\$ 5,796,354</u>

Travis Central Appraisal District

Budget-to-Actual

01 - ARB

From 1/1/2021 Through 5/31/2021

	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	488,406.25	64,952.50	423,453.75	94.46%
Total Payroll Costs	1,172,175.00	488,406.25	64,952.50	423,453.75	94.46%
Supplies					
Operating Supplies	750.00	312.50	120.00	192.50	84.00%
Books/Publ/Subs/Data Bases	900.00	375.00	900.00	(525.00)	0.00%
Total Supplies	1,650.00	687.50	1,020.00	(332.50)	38.18%
Services					
Training & Education	7,500.00	3,125.00	9,800.00	(6,675.00)	(30.67)%
Attorney & Court Costs	20,000.00	8,333.35	0.00	8,333.35	100.00%
Total Services	27,500.00	11,458.35	9,800.00	1,658.35	64.36%
Total Expenditures	1,201,325.00	500,552.10	75,772.50	424,779.60	93.69%
Excess (Deficiency) of Revenues over (Under) Expenditures	(1,201,325.00)	(500,552.10)	(75,772.50)	424,779.60	(93.69)%

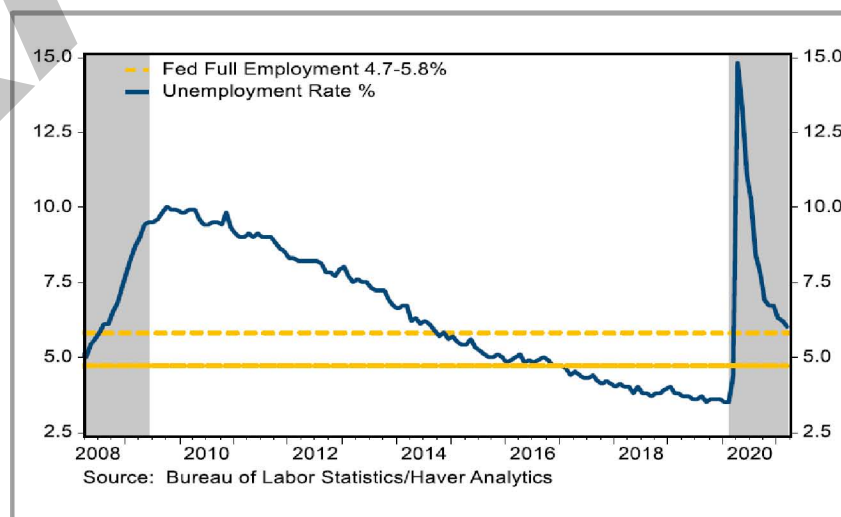
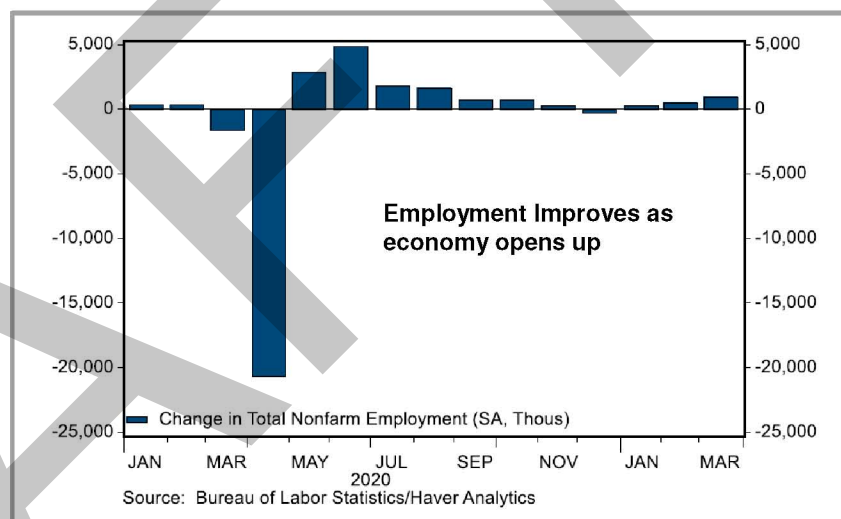


Quarterly Investment Report

March 31, 2021

What's Driving Rates? And Where?

- Payrolls in March surged with improvement in most industries – up 916,000 jobs and a lower rate (6%).
- The increase in payrolls is directly tied to vaccinations and a relaxing of regulations.
- Businesses are reopening and gaining momentum with eased restrictions. ISM Services index rose to its highest read since 1997. That means producers are optimistic of an ongoing recovery.
- A stimulus fueled consumer is out to spend those checks.
- Business are encouraged to hire as long as the view improves.
- Housing continues to boom although slowing slightly as inventories decrease.
- The economy is growing at its fastest pace since 1984, which led the IMF to predict it will surpass its pre-pandemic size. Thanks in large part to the \$1.9 trillion virus stimulus package.
- The warning remains the same from the Fed who says we are far from complete but they continue to provide extraordinary market support.
- The Fed is supporting the economy through continued buying of securities.
- This drives stock investors into new historic nose bleed heights – the S&P hits 4,000 for the first time.
- This does cause risks - more for stocks than bonds – as regulators target hedge funds (Archegos) and private funds.



Big, Bold and Expensive

The new administration is ready to launch its new package to “Build Back Better.” The estimated \$2 trillion plan will start with jobs and tackle infrastructure, climate and emissions. A package this size – from homes to high speed rail - could lift productivity and GDP with 69% spent in the first year. But it could squeeze out private and state/local investments also.

At least some in Congress have to be questioning whether this size of an additional stimulus is needed at this point right after passing \$2T, the impact of which has yet to be felt.

Additionally, some do question the sheer size with debt already at alarming levels. With the combined Trump/Biden \$5.7T in stimulus spending, the US debt to GDP ratio is already over 100%. With intra-governmental debt that rises it to 128%.

Sometimes more is just more.

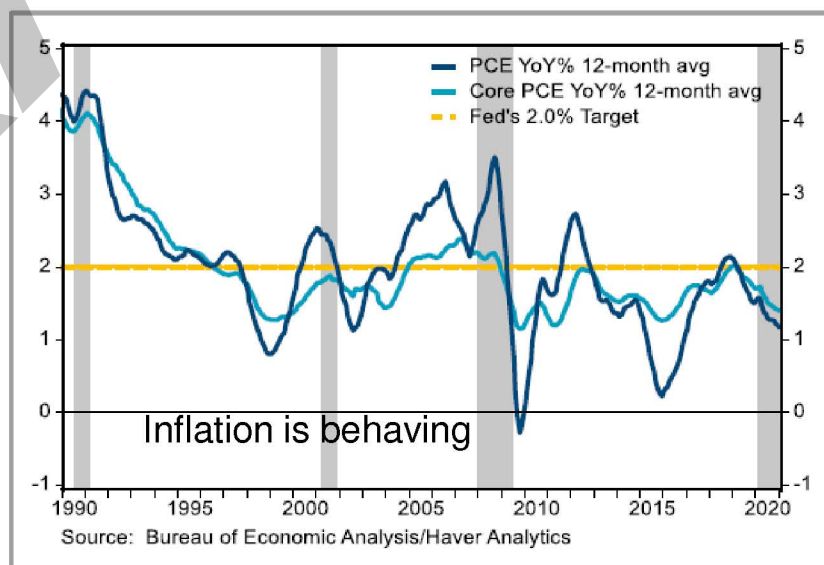
The Fed is remaining on hold despite their optimistic outlook which includes a 6.5% growth rate in 2021, a 2.4% inflation rate, and a decline in the unemployment rate to 4.5%. Chair Powell has indicated that future adjustments will be made on *realized* improvements *not anticipation* of that improvement. Not all Fed Presidents agree. Dallas Fed President Kaplan has forecast a rate hike next year in order to wean off the Fed’s extraordinary efforts in supporting the economy and the markets.

Meanwhile, of course, geopolitics continue apace. China has been flexing its muscles in military *exercises* surrounding Taiwan. Some of that bravado could come from their hesitancy to add to debt to fight the pandemic. They really want to be the world’s reserve currency.

The major moves in the stock market have helped to entice investors out of bonds rising longer rates, but risk can be dangerous as we saw with the Robinhood debacle and the Achegos *hedge fund implosion*.

Makes you glad you are in the bond market even with low rates!

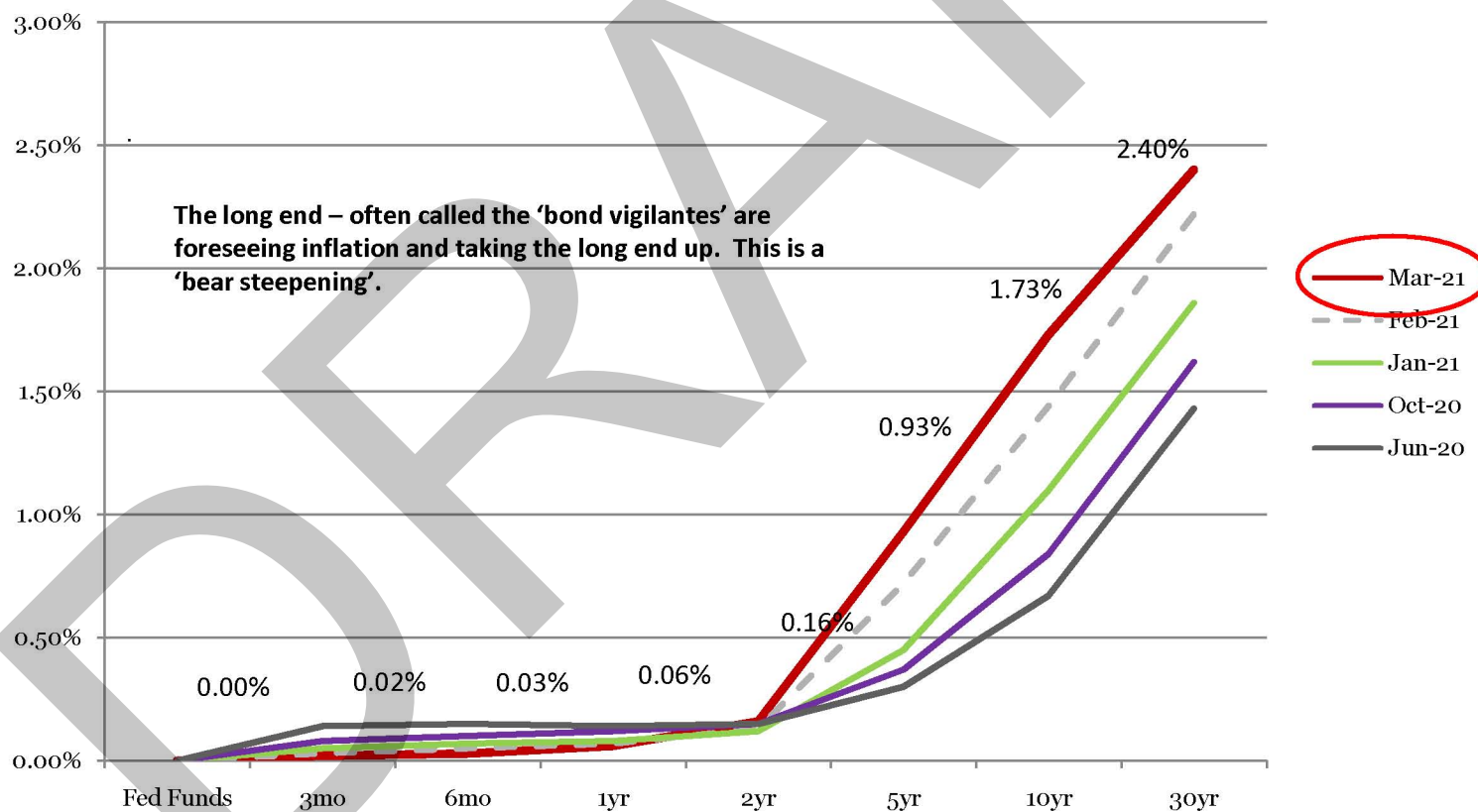
The Fed remains on hold...





A Different Look

- The curve is reacting to an improving economy and feeding off the stimulus trough that promises even more funds thrown into the economy.
- The bond market is foreseeing inflation.
- The market will fight the Fed and their asset purchases on the long end. Usually the market wins. The rates are going up.
- 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 through 2023. Looks like the curve will do its job for it.



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

Travis Central Appraisal District, Texas

Quarterly Investment Report

January - March 2021

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 December 31, 2020</u>		<u>Portfolio as of March 31, 2021</u>	
Beginning Book Value	\$ 9,890,931	Ending Book Value	\$ 11,197,006
Beginning Market Value	\$ 9,890,931	Ending Market Value	\$ 11,197,006
Unrealized Gain/Loss	\$ 0	Investment Income for the period	\$ 1,199
		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	\$ 1,306,075

Average Yield to Maturity for period **0.059%**

Average Yield 3 month Treasury Bill for period **0.050%**

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

Linda Patterson
Ms. Linda Patterson, President
Patterson & Associates

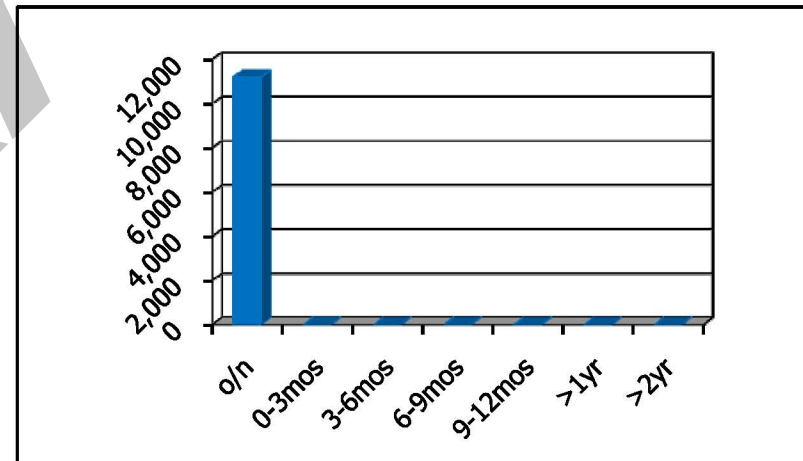
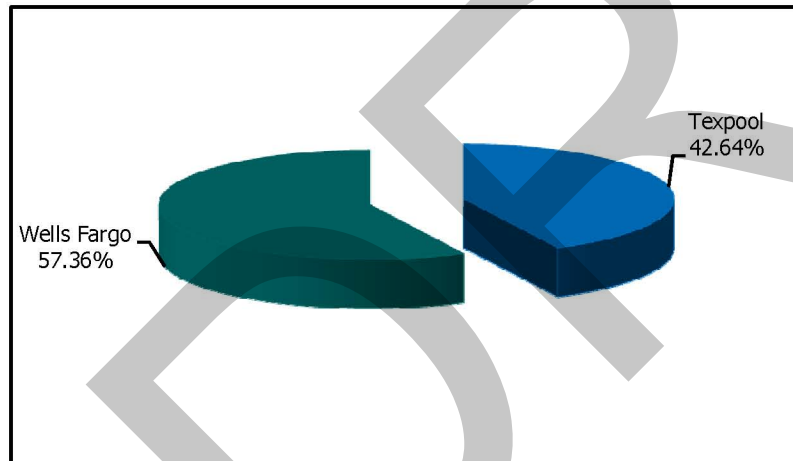
¹ WAM, represents weighted average maturity.

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 March 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 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 has been reduced to little or no value but with a flat short curve it may be the only sector available out to twelve 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.





**Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
March 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	4,773,603.78	4,773,603.78	4,773,603.78	42.63	1	1	0.056
Wells Fargo Bank	6,423,402.38	6,423,402.38	6,423,402.38	57.37	1	1	0.010
Investments	11,197,006.16	11,197,006.16	11,197,006.16	100.00%	1	1	0.030

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	254.25	1,198.93

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
March 31, 2021
Grouped by Fund

Patterson & Associates
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-

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	4,773,603.78	4,773,603.78	42.63	0.056	1
Wells Fargo Bank	4	6,423,402.38	6,423,402.38	57.37	0.010	1
Subtotal	6	11,197,006.16	11,197,006.16	100.00	0.030	1
Total and Average	7	11,197,006.16	11,197,006.16	100.00	0.030	1



INVESTMENT PROFESSIONALS

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

Patterson & Associates
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-

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
March 31, 2021**

Page 2

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	2,352,465.88	2,352,465.88	2,352,465.88	0.019	0.018	0.018	1
900001A	10001	Texpool Prime	10/01/2019	2,421,137.90	2,421,137.90	2,421,137.90	0.092	0.090	0.091	1
Subtotal and Average				4,773,603.78	4,773,603.78	4,773,603.78		0.055	0.056	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	73,847.74	73,847.74	73,847.74	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	971,384.00	971,384.00	971,384.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	5,378,170.64	5,378,170.64	5,378,170.64	0.010	0.009	0.010	1
Subtotal and Average				6,423,402.38	6,423,402.38	6,423,402.38		0.010	0.010	1
Total Investments and Average				11,197,006.16	11,197,006.16	11,197,006.16		0.029	0.030	1

Portfolio TCAD

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

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										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,352,465.88	3,352,112.34	2,796,746.83		0.019	0.051	353.54	0.00	353.54
900001A	10001	GEN	RRP	2,421,137.90	3,420,360.27	3,020,692.77		0.092	0.104	777.63	0.00	777.63
8477	10002	GEN	RR2	5,378,170.64	2,500,739.01	2,016,822.26		0.010	0.010	49.41	0.00	49.41
90401	10003	GEN	RR2	73,847.74	20.23	46,440.21		0.160	0.160	18.33	0.00	18.33
88469	10004	GEN	RR2	0.00	0.06	40.28			0.201	0.02	0.00	0.02
88477	10005	GEN	RR2	971,384.00	617,699.00	202,966.18				0.00	0.00	0.00
Subtotal				11,197,006.16	9,890,930.91	8,083,708.53			0.060	1,198.93	0.00	1,198.93
Total				11,197,006.16	9,890,930.91	8,083,708.53			0.060	1,198.93	0.00	1,198.93



Travis Central Appraisal Dist.
Texas Compliance Change in Val Report
Sorted by Fund
January 1, 2021 - March 31, 2021

Patterson & Associates
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Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value	Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value	Ending Market Value
Cusip	Par Value	YTM	Mat Date	Interest Received							
Fund: 850 EAL Holding Corp											
10006	WFCHIV	850	01/01/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61442	0.00	0.000	/ /	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Totals For: Fund: 850 EAL Holding Corp				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: General Fund											
10000	TXPOOL	GEN	10/01/2019	353.54	3,352,112.34	353.54	1,000,000.00	-999,646.46	2,352,465.88	2,352,465.88	2,352,465.88
900001	2,352,465.88	0.018	/ /	353.54	3,352,112.34	353.54	1,000,000.00	-999,646.46	2,352,465.88	2,352,465.88	2,352,465.88
10001	TXPRIM	GEN	10/01/2019	777.63	3,420,360.27	777.63	1,000,000.00	-999,222.37	2,421,137.90	2,421,137.90	2,421,137.90
900001A	2,421,137.90	0.091	/ /	777.63	3,420,360.27	777.63	1,000,000.00	-999,222.37	2,421,137.90	2,421,137.90	2,421,137.90
10002	WFSW	GEN	10/01/2019	49.41	2,500,739.01	7,062,854.30	4,185,363.25	2,877,431.63	5,378,170.64	5,378,170.64	5,378,170.64
8477	5,378,170.64	0.010	/ /	59.42	2,500,739.01	7,062,854.30	4,185,363.25	2,877,431.63	5,378,170.64	5,378,170.64	5,378,170.64
10003	WFABCP	GEN	10/01/2019	18.33	20.23	73,847.74	20.23	73,827.51	73,847.74	73,847.74	73,847.74
90401	73,847.74	0.160	/ /	18.33	20.23	73,847.74	20.23	73,827.51	73,847.74	73,847.74	73,847.74
10004	WFABCP	GEN	10/01/2019	0.02	0.06	39,557.50	39,557.56	-0.06	0.00	0.00	0.00
88469	0.00	0.000	/ /	0.02	0.06	39,557.50	39,557.56	-0.06	0.00	0.00	0.00
10005	WFCCAP	GEN	10/01/2019	0.00	617,699.00	12,598,293.30	12,244,608.30	353,685.00	971,384.00	971,384.00	971,384.00
88477	971,384.00	0.000	/ /	0.00	617,699.00	12,598,293.30	12,244,608.30	353,685.00	971,384.00	971,384.00	971,384.00
Sub Totals For: Fund: General Fund				1,198.93	9,890,930.91	19,775,684.01	18,469,549.34	1,306,075.25	11,197,006.16	11,197,006.16	11,197,006.16
				1,208.94	9,890,930.91	19,775,684.01	18,469,549.34	1,306,075.25	11,197,006.16	11,197,006.16	11,197,006.16
Report Grand Totals:				1,198.93	9,890,930.91	19,775,684.01	18,469,549.34	1,306,075.25	11,197,006.16	11,197,006.16	11,197,006.16
				1,208.94	9,890,930.91	19,775,684.01	18,469,549.34	1,306,075.25	11,197,006.16	11,197,006.16	11,197,006.16

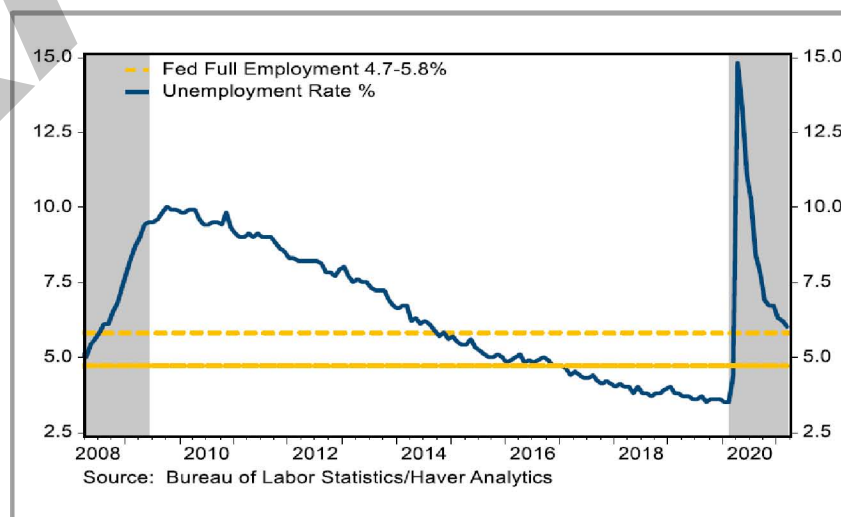
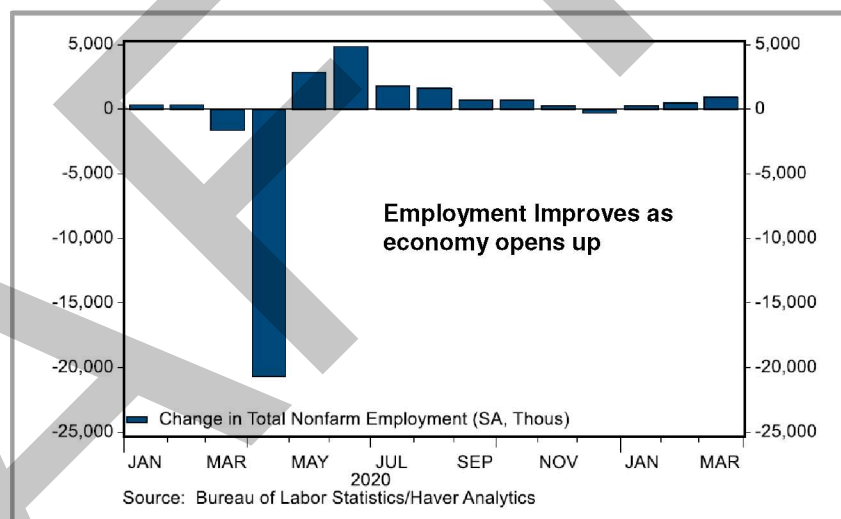


Monthly Investment Report

March 31, 2021

What's Driving Rates? And Where?

- Payrolls in March surged with improvement in most industries – up 916,000 jobs and a lower rate (6%).
- The increase in payrolls is directly tied to vaccinations and a relaxing of regulations.
- Businesses are reopening and gaining momentum with eased restrictions. ISM Services index rose to its highest read since 1997. That means producers are optimistic of an ongoing recovery.
- A stimulus fueled consumer is out to spend those checks.
- Business are encouraged to hire as long as the view improves.
- Housing continues to boom although slowing slightly as inventories decrease.
- The economy is growing at its fastest pace since 1984, which led the IMF to predict it will surpass its pre-pandemic size. Thanks in large part to the \$1.9 trillion virus stimulus package.
- The warning remains the same from the Fed who says we are far from complete but they continue to provide extraordinary market support.
- The Fed is supporting the economy through continued buying of securities.
- This drives stock investors into new historic nose bleed heights – the S&P hits 4,000 for the first time.
- This does cause risks - more for stocks than bonds – as regulators target hedge funds (Archegos) and private funds.



Big, Bold and Expensive

The new administration is ready to launch its new package to “Build Back Better.” The estimated \$2 trillion plan will start with jobs and tackle infrastructure, climate and emissions. A package this size – from homes to high speed rail - could lift productivity and GDP with 69% spent in the first year. But it could squeeze out private and state/local investments also.

At least some in Congress have to be questioning whether this size of an additional stimulus is needed at this point right after passing \$2T, the impact of which has yet to be felt.

Additionally, some do question the sheer size with debt already at alarming levels. With the combined Trump/Biden \$5.7T in stimulus spending, the US debt to GDP ratio is already over 100%. With intra-governmental debt that rises it to 128%.

Sometimes more is just more.

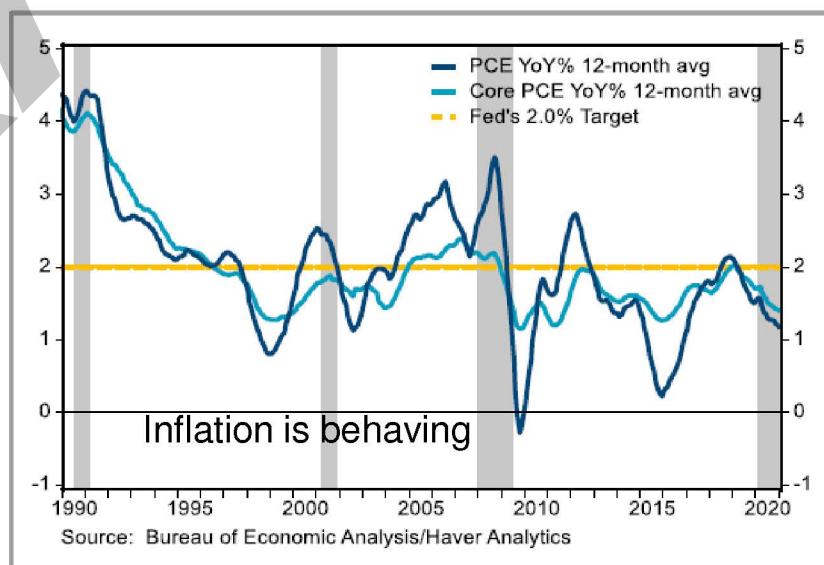
The Fed is remaining on hold despite their optimistic outlook which includes a 6.5% growth rate in 2021, a 2.4% inflation rate, and a decline in the unemployment rate to 4.5%. Chair Powell has indicated that future adjustments will be made on *realized* improvements *not anticipation* of that improvement. Not all Fed Presidents agree. Dallas Fed President Kaplan has forecast a rate hike next year in order to wean off the Fed’s extraordinary efforts in supporting the economy and the markets.

Meanwhile, of course, geopolitics continue apace. China has been flexing its muscles in military *exercises* surrounding Taiwan. Some of that bravado could come from their hesitancy to add to debt to fight the pandemic. They really want to be the world’s reserve currency.

The major moves in the stock market have helped to entice investors out of bonds rising longer rates, but risk can be dangerous as we saw with the Robinhood debacle and the Achegos *hedge fund implosion*.

Makes you glad you are in the bond market even with low rates!

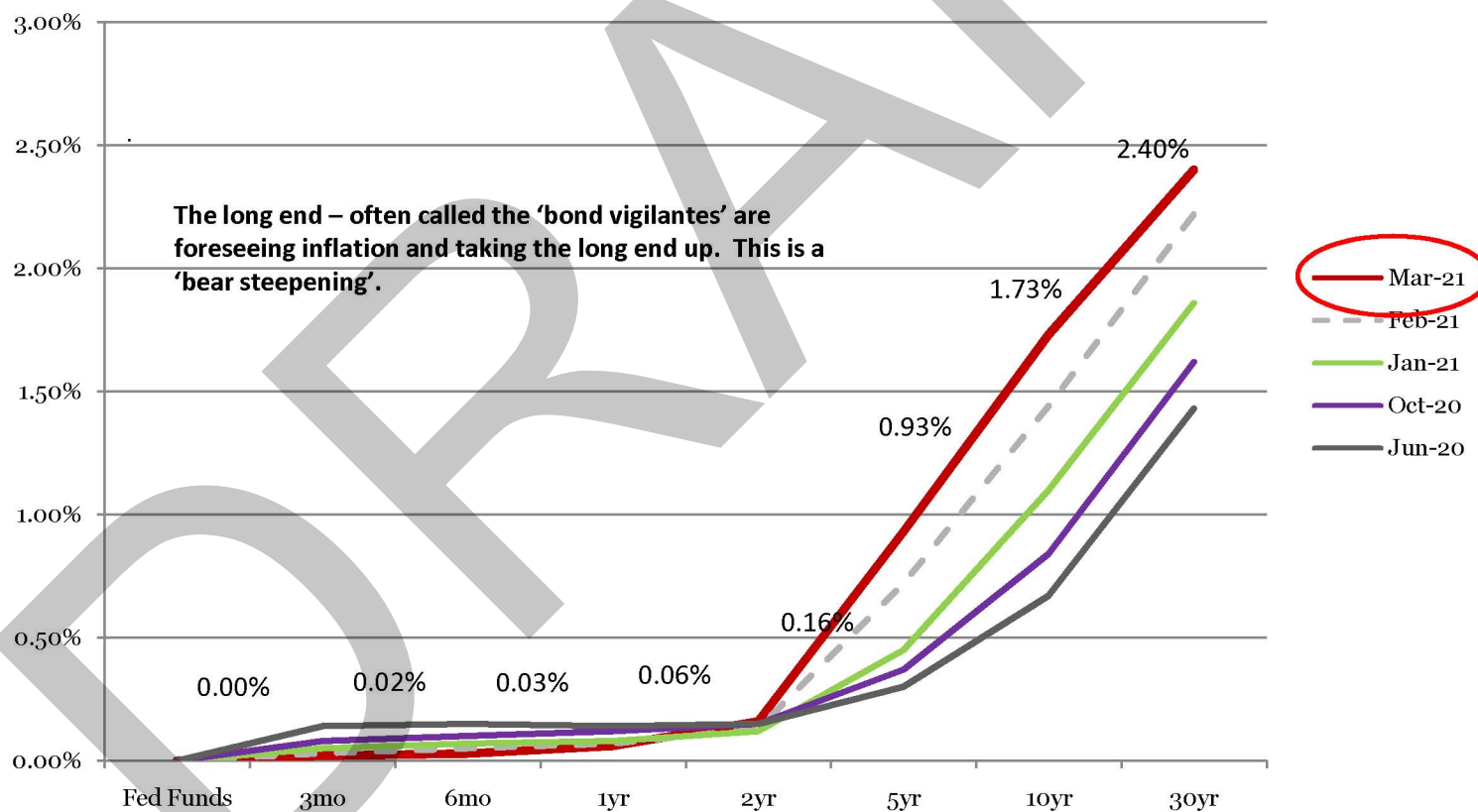
The Fed remains on hold...





A Different Look

- The curve is reacting to an improving economy and feeding off the stimulus trough that promises even more funds thrown into the economy.
- The bond market is foreseeing inflation.
- The market will fight the Fed and their asset purchases on the long end. Usually the market wins. The rates are going up.
- 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 through 2023. Looks like the curve will do its job for it.

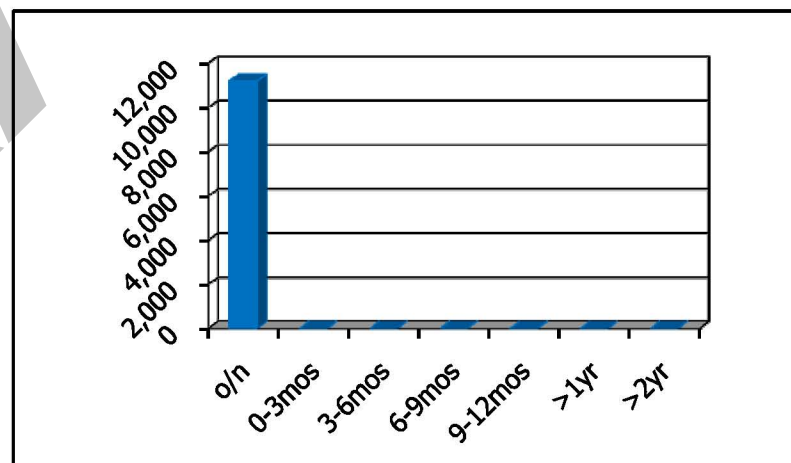
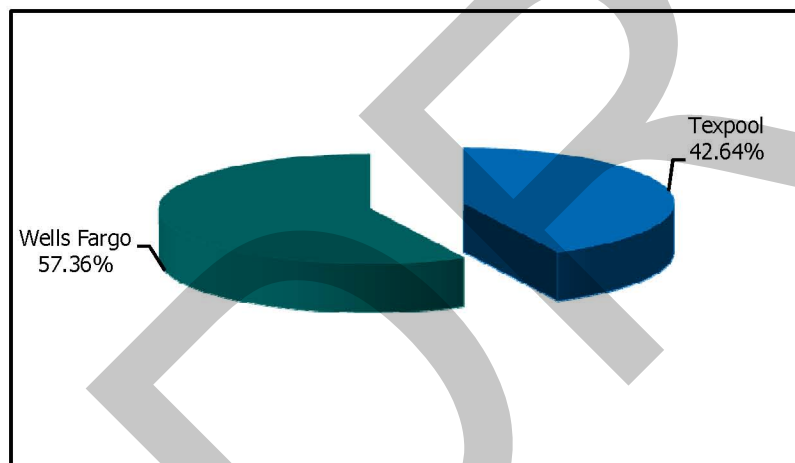


End of Month Rates - Full Yield Curve – Fed Funds to 30yr

Your Portfolio

As of March 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 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 has been reduced to little or no value but with a flat short curve it may be the only sector available out to twelve 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.





Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
March 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	4,773,603.78	4,773,603.78	4,773,603.78	42.63	1	1	0.056
Wells Fargo Bank	6,423,402.38	6,423,402.38	6,423,402.38	57.37	1	1	0.010
Investments	11,197,006.16	11,197,006.16	11,197,006.16	100.00%	1	1	0.030

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	254.25	1,198.93

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
March 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	4,773,603.78	4,773,603.78	42.63	0.056	1
Wells Fargo Bank	4	6,423,402.38	6,423,402.38	57.37	0.010	1
Subtotal	6	11,197,006.16	11,197,006.16	100.00	0.030	1
Total and Average	7	11,197,006.16	11,197,006.16	100.00	0.030	1



INVESTMENT PROFESSIONALS

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

Page 2

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	2,352,465.88	2,352,465.88	2,352,465.88	0.019	0.018	0.018	1
900001A	10001	Texpool Prime	10/01/2019	2,421,137.90	2,421,137.90	2,421,137.90	0.092	0.090	0.091	1
Subtotal and Average				4,773,603.78	4,773,603.78	4,773,603.78		0.055	0.056	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	73,847.74	73,847.74	73,847.74	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	971,384.00	971,384.00	971,384.00				1
8477	10002	Wells Fargo Stagecoach Sweep	10/01/2019	5,378,170.64	5,378,170.64	5,378,170.64	0.010	0.009	0.010	1
Subtotal and Average				6,423,402.38	6,423,402.38	6,423,402.38		0.010	0.010	1
Total Investments and Average				11,197,006.16	11,197,006.16	11,197,006.16		0.029	0.030	1

Portfolio TCAD

AP



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

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

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,352,465.88	2,352,428.45	2,352,429.66		0.019	0.019	37.43	0.00	37.43
900001A	10001	GEN	RRP	2,421,137.90	2,420,949.61	2,420,955.68		0.092	0.092	188.29	0.00	188.29
8477	10002	GEN	RR2	5,378,170.64	1,696,777.89	2,227,645.65		0.010	0.010	18.60	0.00	18.60
90401	10003	GEN	RR2	73,847.74	55,452.71	73,074.38		0.160	0.160	9.93	0.00	9.93
88477	10005	GEN	RR2	971,384.00	0.00	31,334.97				0.00	0.00	0.00
Subtotal				11,197,006.16	6,525,608.66	7,105,440.34			0.042	254.25	0.00	254.25
Total				11,197,006.16	6,525,608.66	7,105,440.34			0.042	254.25	0.00	254.25



Monthly Investment Report
April 30, 2021

The Economy Awakens

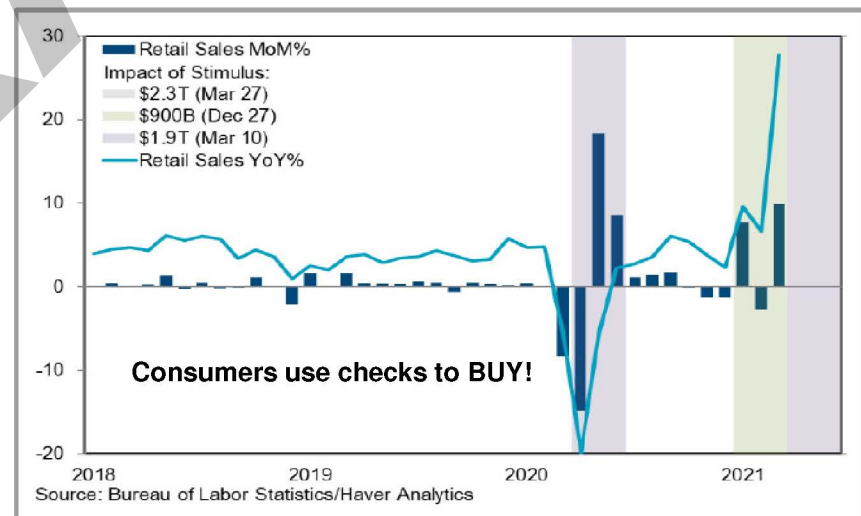
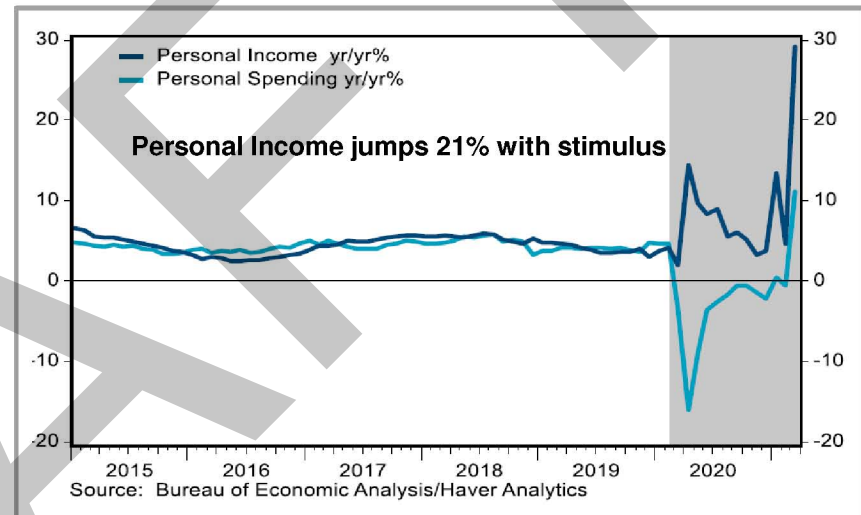
The Biden administration has unveiled a sweeping \$1.8 trillion stimulus package for families (\$800B) and education (\$1T), framing it as a need to invest to compete with China. The new package, together with an earlier infrastructure and a jobs plan of around \$4 trillion (rivaling the annual federal budget), is pitched as vital to America's future. This is being 'paid for' from corporate and doubled capital gains taxes. It also adds liquidity to a system already awash in liquidity. Sec'y Yellen says however that it won't create inflation because the resulting boost in demand will be spread out over 8-10 years.

The markets have been very clear in their love of stimulus money (much of which has gone into the markets), which targets growth but demonstrably less thrilled with factors undermining the recovery such as inflation and taxes. As a result, the uncertainty continues.

The recovery is real however. Although consumer spending has been volatile, we've seen another spike in spending closely correlated to stimulus checks. But the rise in spending (4.2%) was below an increased savings rate (27%). This is why the Fed sees some of this growth *transitory* and is waiting for more information.

Initial and continuing jobless *claims* are both down reflecting the opening of businesses. A major 7 month jump in the Chicago Fed's National Activity has 70 of its 85 indicators *up* mirroring the Leading Indicators biggest jump since August. Interesting that *existing* home sales are outpacing *new home* sales but both are still strong in response to a 1.99% rate on 15 year fixed mortgages!

All of this has combined to bring GDP up to a below expectation 6.5% in the first quarter. Supply chains reflect intense and widespread supply constraints curtailing it. Though global manufacturing is up, the restricted flow of goods still reduces inventories and increases prices which could lead to inflation. There was major damage done to supply chains which must be overcome.



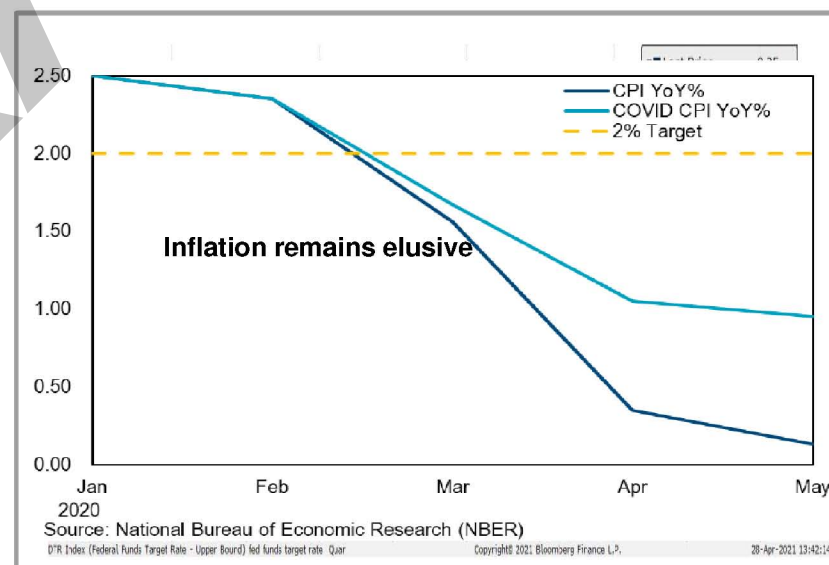
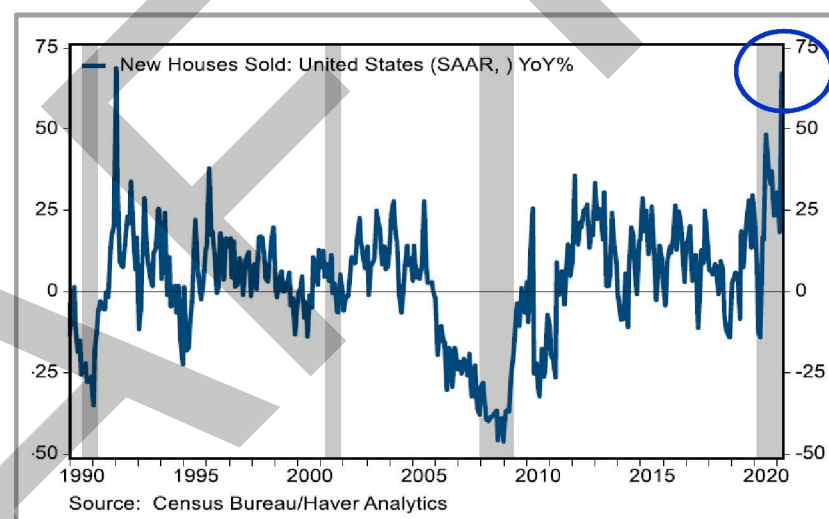
The Fed is Watching Carefully

The Fed watches this recovery closely to determine if the economy is really ready to stand alone. The Fed has been clear in its intentions to continue to provide extraordinary accommodation as the economy still struggles to return to the central bank's goal of stable prices and full employment. While vast improvement has occurred, much of the recent uptick in prices and activity is likely to prove transitory or temporary. To warrant a policy adjustment, the Committee maintains "*substantial further progress*" must be made and sustained.

The Fed has maintained its pace of \$120 billion in security purchases since March of 2020, growing its balance sheet to \$7.7 trillion or roughly 30% of the country's outstanding debt. The Bank of Canada is the only bank to signal a 25% reduced rate of purchases as its central bank amassed nearly 50% of its country's debt. The move however is less a reflection of improving economic conditions and more a reflection of arguably an overly large or aggressive purchase program.

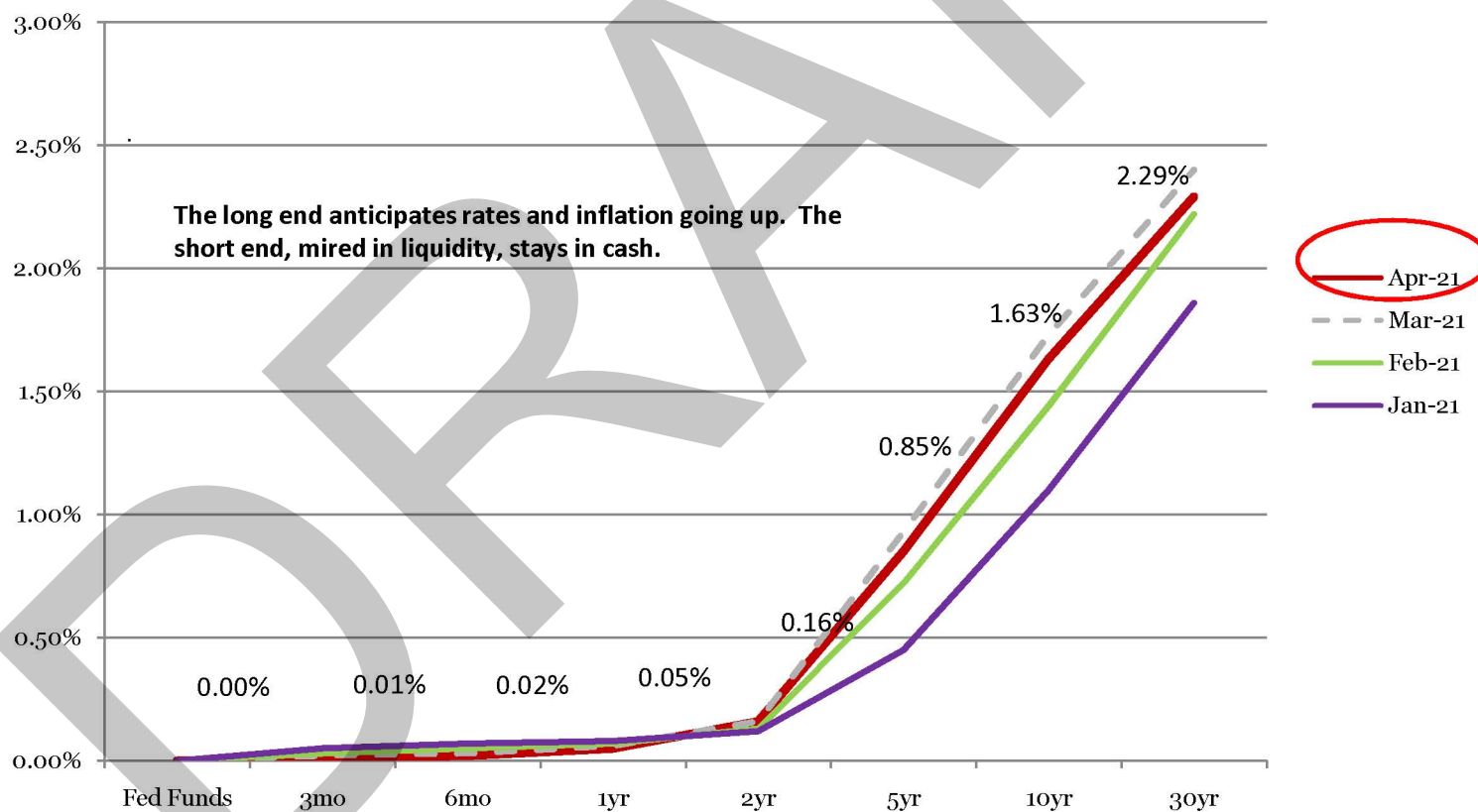
While most people wait for the 2024 dots to be released at the September 2021 FOMC meeting as the first sign of the pace at which the Fed wants to hike, there have been vital clues on the pace of hikes from the March 2021 dot plot itself. [The dot plot is a graphic indicating the estimates of the Fed Presidents on rate changes.] Fed President Williams (NY) warns there aren't enough positives to warrant a change in monetary policy, at least not yet. He does anticipate that GDP growth will be the "fastest in decades" and inflation will run close to the Fed target of 2%, but global economies have to open up and run through the pent-up demand before stabilizing. There are four hawks on the Committee who expect one or two rate hikes in 2022.

Banks remain swamped with liquidity. So much so that public entities are having difficulties getting bank bids. The banks simply do not need or want additional deposits currently. As a result, a Fed survey showed that lending standards are being eased across the board, which will help keep consumption and investment growth solid but remembering what happened in 2008-2009 it can also create problems.



A Different Look

- The curve is reacting to the three major unknowns: Covid progress globally, US stimulus programs, and an improving US economy.
- Feeding off the stimulus trough the long end is anticipating inflation and is moving up in rates.
- The short end shows that investors are staying liquid until more is known on economic progress and it also reflects a tsunami of liquid funds.
- The rates are going up allowing Fed Presidents to move their rate estimates shorter each quarter.
- The various Covid vaccines have been a major boost to confidence. A more robust economic recovery may require several more months.

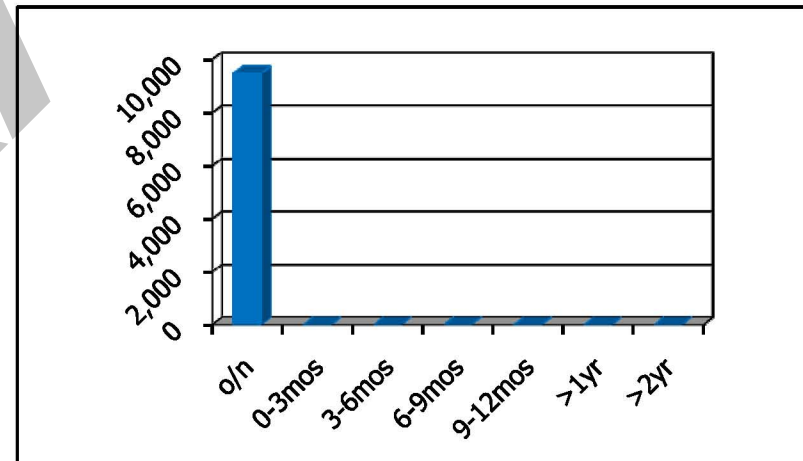
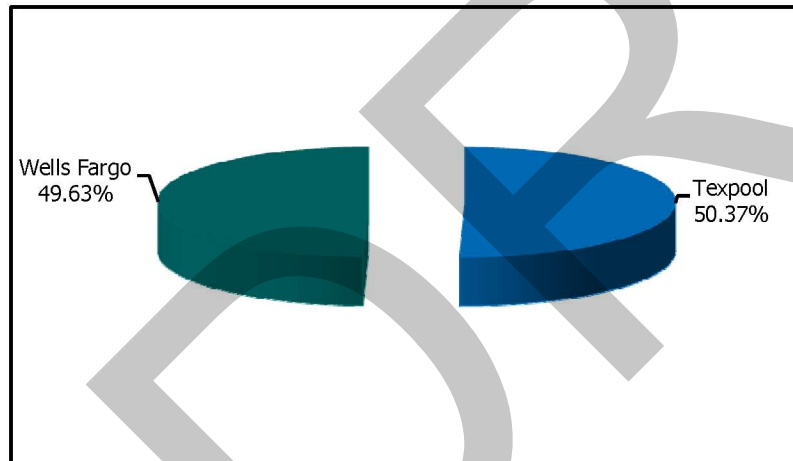


End of Month Rates - Full Yield Curve - Fed Funds to 30yr

Your Portfolio

As of April 30, 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 has been reduced to little or no value but with a flat short curve it may be the only sector available out to twelve 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.





Travis Central Appraisal Dist.
Portfolio Management
Portfolio Summary
April 30, 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	4,773,794.99	4,773,794.99	4,773,794.99	50.37	1	1	0.049
Wells Fargo Bank	4,704,110.55	4,704,110.55	4,704,110.55	49.63	1	1	0.013
Investments	9,477,905.54	9,477,905.54	9,477,905.54	100.00%	1	1	0.031

Total Earnings	April 30 Month Ending	Fiscal Year To Date
Current Year	244.49	1,443.42

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
April 30, 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	4,773,794.99	4,773,794.99	50.37	0.049	1
Wells Fargo Bank	4	4,704,110.55	4,704,110.55	49.63	0.013	1
Subtotal	6	9,477,905.54	9,477,905.54	100.00	0.031	1
Total and Average	7	9,477,905.54	9,477,905.54	100.00	0.031	1



INVESTMENT PROFESSIONALS

Travis Central Appraisal Dist.
Fund 850 - 850 EAL Holding Corp.
Investments by Fund
April 30, 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
April 30, 2021**

Page 2

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	2,352,491.93	2,352,491.93	2,352,491.93	0.014	0.013	0.013	1
900001A	10001	Texpool Prime	10/01/2019	2,421,303.06	2,421,303.06	2,421,303.06	0.083	0.081	0.083	1
Subtotal and Average				4,773,794.99	4,773,794.99	4,773,794.99		0.048	0.049	1
Wells Fargo Bank										
90401	10003	Wells Fargo Analyzed Bus Chkg+	10/01/2019	81,667.42	81,667.42	81,667.42	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	4,622,443.13	4,622,443.13	4,622,443.13	0.010	0.009	0.010	1
Subtotal and Average				4,704,110.55	4,704,110.55	4,704,110.55		0.012	0.013	1
Total Investments and Average				9,477,905.54	9,477,905.54	9,477,905.54		0.030	0.031	1

Portfolio TCAD

AP

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Travis Central Appraisal Dist.
Interest Earnings
Sorted by Fund - Fund
April 30, 2021 - May 14, 2021
Yield on Average Book Value

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

										Adjusted Interest Earnings		
CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
900001	10000	GEN	RRP	2,352,491.93	2,352,465.88	2,352,491.93		0.014	0.013	13.05	0.00	13.05
900001A	10001	GEN	RRP	2,421,303.06	2,421,137.90	2,421,303.06		0.083	0.083	82.59	0.00	82.59
8477	10002	GEN	RR2	4,622,443.13	4,914,438.41	4,622,443.13		0.010	0.010	19.00	0.00	19.00
90401	10003	GEN	RR2	81,667.42	81,656.77	81,667.42		0.160	0.160	5.37	0.00	5.37
88477	10005	GEN	RR2	0.00	971,384.00	0.00				0.00	0.00	0.00
Subtotal				9,477,905.54	10,741,082.96	9,477,905.54			0.031	120.01	0.00	120.01
Total				9,477,905.54	10,741,082.96	9,477,905.54			0.031	120.01	0.00	120.01

Travis Central Appraisal District
Fixed Asset Acquisitions
For the month ended March 31, 2021

Class	Total Value
OE	\$ -
NE	\$ 2,490.35
CE	\$ -
MS	\$ -
F	\$ -
B	\$ -
Total	\$ 2,490.35

Date	Class	Description	Asset Value	
2/26/2021	NE	APC Smart UPS 3000VA UPS for IT Data Closets	\$	2,490.35
Total			\$	2,490.35

DRAFT

<u>Batch</u>	<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Amount</u>
APINV1909	4/16/2021	Becker, Sara	ARB Per Diems (03.27.21-04.09.21)	\$ 225.00
APINV1894	2/26/2021	Gaines, Teresa	ARB Per Diems (03.27.21-04.09.21)	\$ 225.00
APINV1895	3/12/2021	King, Thomas	ARB Per Diems (03.27.21-04.09.21)	\$ 137.50

<u>Date</u>	<u>Explanation of Nonheraing Payments</u>	<u># of Days</u>
4/8/2021	Chair, Vice Chair & Secretary telephone conference and board meeting attendance	0.5 days each
4/9/2021	Vice Chair & Secretary met with ARB Attorney to discuss lawsuits and pending public information	0.5 days each

Leana Mann

Deputy Chief of Operations

Leana H. Mann

Date 04/12/2021

Theresa Bastian

Board of Directors Secretary/Treasurer

Theresa Bastian

Date 04/12/2021

<u>Batch</u>	<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Amount</u>
APINV1915	4/23/2021	ARB Members	ARB Per Diems (04.10.21-04.23.21)	\$ 3,865.00

<u>Vendor Name</u>	<u>Explanation of Nonheraing Payments</u>	<u>Total Per Diems</u>
Becker, Sara	ARB Secretary- 3 days @ \$225/day	\$ 675.00
Gaines, Teresa	ARB Vice Chair- 3 days @ \$225/day	\$ 675.00
King, Thomas	ARB Chair- 9 days @ \$275/day	\$ 2,475.00
Lewis, Michael	ARB Quorum Meeting- October 30, 2020	\$ 40.00

Leana Mann

Deputy Chief of Operations

Leana H. Mann

Date 04/29/2021

Theresa Bastian

Board of Directors Secretary/Treasurer

Theresa Bastian

Date 04/29/2021

Leana Mann

From: TCAD ARB <tcadarb@gmail.com>
Sent: Monday, April 26, 2021 11:12 AM
To: Leana Mann
Subject: TARB payroll 4/10 - 4/23 - Board of Director's Explanation

Leana,
Sally Becker has just forwarded to you the Travis ARB payroll request for the subject pay period.

Below is an explanation for Travis CAD Board Member and Secretary Theresa Bastian per request of the Board:

- 1) Thomas L King - Chairman - spent 8 full days working in the TARB office at E Anderson Lane - meeting with the other two TARB officials reviewing ARB status - work to be done; meetings with TCAD staff; meeting with TCAD Chair and Deputy Chair; fielding phone calls from property owners; answering emails from property owners, agents and TCAD staff; preparing for meetings with TCAD; preparing for meetings with new ARB members; lawsuit review with attorney.
- 2) Ms Becker and Ms Gains were in the TARB office with me assisting with a review of TARB status; preparing for TCAD meetings; answering the many emails that are directed to the Travis Appraisal Review Board; preparing for new member orientation hearings.

I hope this explanation of the non-hearing day work performed is satisfactory for Ms Bastian.

Thomas L King
Chairman - Travis Appraisal Review Board

Leana Mann

From: TCAD ARB <tcadarb@gmail.com>
Sent: Monday, April 26, 2021 9:47 AM
To: Leana Mann
Cc: Oralia Cortez
Subject: Payroll 4/10/21 to 4/23/21
Attachments: Payroll 4-10 to 4-23.xlsx

Leana: Attached is the payroll for the above pay period. One additional item, Mr. Lewis was not paid for attending the October 30th, 2020 quorum meeting. I have updated the payroll list to include the current membership. Thanks, Sally

<u>Batch</u>	<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Amount</u>
APINV1923	5/14/2021	ARB Members	ARB Per Diems (04.24.21-05.07.21)	\$ 13,825.00

<u>Vendor Name</u>	<u>Explanation of Nonheraing Payments</u>	<u>Total Per Diems</u>
Becker, Sara	ARB Secretary- 10 days @ \$225/day	\$ 2,250.00
Gaines, Teresa	ARB Vice Chair- 10 days @ \$225/day	\$ 2,250.00
King, Thomas	ARB Chair- 10 days @ \$275/day	\$ 2,750.00
New Members	ARB New Member Training- May 4th (19 Members)	\$ 1,975.00
Ret. Members	ARB Continue Education Member Training- May 4th (1 Members)	\$ 90.00
New Members	ARB New Member Paperwork (April 27-29)	\$ 4,510.00

Leana Mann

Deputy Chief of Operations

Leana H. Mann

Date 05/11/2021

Theresa Bastian

Board of Directors Secretary/Treasurer

Theresa Bastian

Date 05/11/2021

Leana Mann

From: TCAD ARB <tcadarb@gmail.com>
Sent: Monday, May 10, 2021 9:13 AM
To: Leana Mann
Subject: TARB Payroll 4/24/21 - 5/7/21

Ms Mann,

Explanation for TCAD Board Secretary Bastian:

Ms Becker has submitted the payroll excel spreadsheet to you via separate email. The payments requested are non-hearing day payments, but are necessary for the operation of the TARB. Specifically, on the dates of April 27, 28 and 29, we conducted 6 in-person Orientation meetings for the New TRAB Members (these were done in 6 tranches to accomplish social distancing) - we completed the new member Oath of Office which needed to be notarized, completed necessary paperwork for payroll, reviewed with the new members certain aspects of being a TARB member, etc. The TARB officers worked each weekday of this payroll period completing onboarding tasks for new members, attending the Texas Comptroller Live Zoom New Member Training with our new members and completing the required Texas Comptroller Continuing Education online training. We also worked on the Scheduling Directive sent to the Chief Appraiser and the Agent Directive Sent to Property Tax Agents. All officers continue to answer emails from TCAD staff, property owners and property agents. The 3 officers of the TARB will continue to work each weekday until Formal Hearings start on June 1st.

Thomas L King
Chairman Travis Appraisal Review Board

4E

CONSENT 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

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Deputy Chief of Operations

DATE: May 20, 2021

RE: Item No. 4D- Budget Line Item Transfers

I would like to request that the Board of Directors make the following line item transfers to the 2021 budget as presented on the following page. The line item transfers do not require any additional funds from the taxing jurisdictions as the transfers do not affect the overall dollar amount of the budget.

Respectfully submitted,

A handwritten signature in black ink that reads "Leana H. Mann".

Leana H. Mann, CGFO
Deputy Chief of Operations

Increases			Decreases		
<u>GL Code</u>	<u>GL Description</u>	<u>Amount</u>	<u>GL Code</u>	<u>GL Description</u>	<u>Amount</u>
40330	Training & Education	2,300.00	40330	Training & Education	(2,300.00)
40630	Building Repair & Maintenance	1,404.00	40620	Repair & Maintenance- Equipment	(1,404.00)
40231	Subscriptions & Databases	80,000.00	40530	Appraisal Services	(50,000.00)
40540	Professional Services	3,000.00	40730	Security Services	(30,000.00)
40108	Temporary Staffing	50,000.00	40112	Health Insurance	(3,000.00)
			40101	Salaries	(50,000.00)
Total Increases		136,704.00	Total Decreases		(136,704.00)

4F

CONSENT AGENDA

Personnel Changes:				
Name	Action	Date	Job Title	Division
Desiree Palencia	Promotion	4/9/2021	Director	Commercial Appraisal
Kathrine Harvey	Promotion	4/9/2021	Human Resource Manager	Administration
Jason Ruley	Promotion	4/23/2021	Litigation Appraiser	Commercial Appraisal
Megan Riley	Promotion	4/23/2021	Commerical Appraiser	Commercial Appraisal
Cameron Tunnell	New Hire	4/30/2021	Help Desk	IT
Jesse Benitez	Separation	4/30/2021	Clerk	Customer Service
Paula Fugate	Retirement	5/3/2021	Human Resource Director	Administration
Liliana Alvarado	Promotion	5/7/2021	Admin Assistant	Commercial/BPP Appraisal
Nikeya Lawlor	Interim Promotion	5/7/2021	Manager	Customer Service
Catie Lee	New Hire	5/7/2021	Team Lead	Appraisal Support
Brittany Styers	Separation	5/14/2021	Manager	Customer Service
Abraham Mata	New Hire	5/17/2021	Residential Appraiser	Residential
Josiah Parker	Separation	5/28/2021	Help Desk	IT

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
2021131201	10/21/2020	IT Manager	IT	1
20210520	5/18/2021	IT Help Desk	IT	1

REGULAR AGENDA

5A

REGULAR AGENDA

TRAVIS APPRAISAL REVIEW BOARD

MEMBER ROLL 2021

2020 TARB MEMBER ROLL: 136

34 – 2ND AND 3RD TERM

59 – 1ST TERM 2ND YEAR

43 – 1ST TERM 1ST YEAR

2021 TARB MEMBER ROLL: 151

58 – 2ND AND 3RD TERM

21 – 1ST TERM 2ND YEAR

72 – 1ST TERM 1ST YEAR

8 – 1ST YEAR NOT RESPONDING

32 – RESIGNED

JUDGE LIVINGSTON APPOINTED 104 NEW MEMBERS

WE CAN COUNT ON 64 1ST YEAR FOR 2021 HEARINGS

TRAVIS APPRAISAL REVIEW BOARD
HEARING ESTIMATE JUNE 1, 2021 THRU AUGUST 30, 2021

HEARINGS 6/01/21 – 6/18/21

PANELS: 5 RES. (6/01-6/04) / 5 RES. & 2 COMM. (6/07-6/11) / 3 RES (6/14-6/18)

- 900 HEARINGS - OPEN 2020 PROTESTS
- 41.66(j-2) over 65, disabled, service member, etc.
- HIGH VALUE COMMERCIAL & RESIDENTIAL NOT ON AGENT FORM 50-131

COMMERCIAL: 50 HEARINGS/DAY X 5 DAYS = 250 HEARINGS

RESIDENTIAL: 150 HEARINGS/DAY X 9 DAYS = 1,350 HEARINGS

90 HEARINGS/DAY X 5 DAYS = 450 HEARINGS

TOTAL **2,050 HEARINGS**

HEARINGS 6/21/21 – 8/30/21

40 PANELS: 9 COMMERCIAL & 31 RESIDENTIAL

- PROPERTY AGENTS WITH FORM 50-131 DOCKETS (40 PROPERTIES)
- COMMERCIAL PANEL – 30 HEARINGS/DAY
- RESIDENTIAL PANEL – 40 HEARINGS /DAY

COMMERCIAL: 270 HEARINGS/DAY X 52 DAYS = 14,040 HEARINGS

RESIDENTIAL: 1240 HEARINGS/DAY X 52 DAYS = 64,480 HEARINGS

TOTAL **78,520 HEARINGS**

TOTAL PROJECTED HEARINGS

80,570

ESTIMATED PER DIEM HEARING COST 6/01/21 – 8/30/21

\$1,100,000 = \$13.65/HEARING

TRAVIS APPRAISAL REVIEW BOARD

May 11, 2021

Attention: Property Tax Agents

The Travis Appraisal Review Board (TARB) is committed to our statutory mission of certifying timely the annual Appraisal Roll for the Travis County taxing entities. The Travis Central Appraisal District (TCAD) Board of Directors approved a Resolution on April 8, 2021 using their authority under TPTC Section 41.12(c) that by July 20th the TARB 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". The TCAD Board also stated that the TARB should "complete all remaining protests at the earliest date possible, preferably no later than August 30th". As we prepare and plan for the many variables and unknowns that occur each year, we all should recognize that the COVID-19 pandemic has substantially altered the way the TARB conducts hearings for all timely filed protests. We also recognize you too need to make preparations to represent your clients as effectively and efficiently as possible. Therefore, the TARB will continue the Agent Policy adopted in 2019 to ensure we fulfill our duties and to establish clear expectations for tax consultant agencies and firms representing property owners. We also need to be mindful of the need to protect the health of all participants of a TARB hearing.

The policy ensures the TARB will conduct all hearings in a professional, competent, consistent, impartial, efficient and expeditious manner. The TARB gives notice to owners, agents and the appraisal district of any change in prior policies and procedures and expects all parties to plan and prepare as necessary to comply with the Agent Policy. This policy will be in effect until revised by the full Travis Appraisal Review Board. 2021 formal protest hearings for agents will adhere to this policy and will be scheduled to begin mid-June and are expected to conclude on or before August 30th.

For the third year in a row, the TCAD Board of Directors has increased the size of the TARB in anticipation of another year of increased protest filings. The TARB will have sufficient members to operate up to **forty (40) panels** concurrently using remote location internet and telephonic technology. In order to efficiently use the TARB's time to conduct many hearings expeditiously, the order of hearings scheduled for a particular day (except consecutive hearings scheduled under TPTC Section 41.66(j-1)) may be altered by the TARB Chair. The scheduling will be only as flexible as the TARB deems necessary in its sole discretion with a goal of meeting certification at the earliest possible date.

It is the intention of the TARB to schedule "by docket" at a minimum 40 Residential hearings per residential panel per day and at a minimum 30 Commercial/BPP hearings per commercial panel per day. The dockets will be made up of properties presented to the TARB using FORM 50-131 (TPTC Section 41.66(j)). It is

also the intention of the TARB to utilize "**date and time certain**" scheduling for agent docketed hearings. The hearing docket sizes can be increased upon prior approval of the TARB Chair.

Tax consulting agencies or firms will schedule their agents without regard to the designation of any individual consultant within the agency or firm. In the case where an attorney might not have an AoA filed, in the Formal Hearing, the lawyer must state his relationship to the property owner and his/her Texas Bar Number for the record.

Requests for postponements and rescheduling beyond the first granted request should be directed to the TARB Chair for review and determination. All postponement and reschedule requests for properties that were not heard from a 40 hearing residential docket or a 30 hearing commercial docket should be directed to the TARB Chair for reschedule consideration under TPTC Section 41.45(e; e-1; e-2). Family vacations, business conflicts, needing more time to prepare for your hearing, etc. are not considered good cause reasons to reschedule your ARB hearing. It is highly recommended that alternate means be sought to present your protest evidence e.g. submit an affidavit prior to your ARB scheduled hearing. If there are properties not heard during a hearing day from a residential or commercial docket, an agent must follow the procedures outlined in TPTC Section 41.45(e-1) to request a reschedule. Any reschedule approvals will be considered under TPTC Section 41.45(e) and Section 41.45(e-2). Any reschedules approved will be conducted on a scheduled Saturday hearing date so as not to interfere with the normal operations of the TARB.

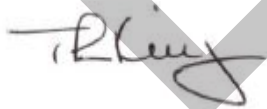
As professionals, I would not expect to have many requests to reschedule from docketed hearings. If you or one of your agents does not finish a docket by the end of the day, a serious consideration of presenting Affidavits to be heard at a later date should be made for those not finished.

Each tax consultant firm should consider every option available to resolve a property protest prior to being scheduled for a Formal Hearing.

- ✓ File protests as early as possible before the May 17th deadline
- ✓ Resolve protests informally
- ✓ Withdraw early protests without a recorded Appointment of Agent (AoA) Form
- ✓ Be prepared to use the number of tax consultants/agents that may be necessary to represent the volume of protests filed by your firm
- ✓ Consider use of Affidavits

The appended policy is meant to create a productive efficient course of action to operate within the law impartially and consistently. Absent exceptions necessary to allow for a fair and just outcome, TARB panel chairs/members or the TARB officers will not deviate from policy. Going forward, the TARB appreciates your cooperation and adherence to the Agent Policy.

Sincerely,



Thomas L King
Chairman - Travis Appraisal Review Board

cc: Marya Crigler – Chief Appraiser Travis Central Appraisal District

TRAVIS APPRAISAL REVIEW BOARD
REQUESTED BUDGET FOR 2022

PER DIEM: \$1,530,925

- HEARINGS: \$1,420,000
 - 40 PANELS AT \$500/PANEL X 60 HEARING DAYS = \$1,200,000
 - 20 PANELS AT \$500/PANEL X 22 HEARING DAYS = \$220,000
- OFFICERS:
 - HEARING DAYS: \$725/DAY X 82 HEARING DAYS = \$59,450
 - NONE HEARING DAYS: \$725/DAY X 71 DAYS = \$51,475
 - AVERAGE 2 DAYS/WEEK IN OFFICE
- COMPTROLLER REQUIRED TRAINING:
 - 1 FULL DAY = \$34,000
- NEW MEMBER ORIENTATION = \$13,500
- MEMBER COMMITTEE WORK = \$2,000

SUPPLIES & BOOKS: \$5,000

TRAINING & EDUCATION: \$10,000

LEGAL SERVICES: \$20,000

GRAND TOTAL: \$1,615,425

5C

REGULAR AGENDA

CHIEF APPRAISERS REPORT

APRIL 8, 2021



TRAVIS CENTRAL
APPRAISAL DISTRICT

2021 MASS APPRAISAL REPORT



TRAVIS CENTRAL
APPRAISAL DISTRICT

MASS APPRAISAL REPORT

Parcels: 464,494

Market: \$322,907,493,172

Taxable: \$246,724,984,769

TRAVIS County		2021 PRELIMINARY TOTALS			
Property Count: 464,494		03 - TRAVIS COUNTY Grand Totals		5/4/2021	3:44:41PM
Land		Value			
Homestead:		48,194,768,182			
Non Homestead:		57,240,620,309			
Ag Market:		3,486,304,554			
Timber Market:		196,710		Total Land	(+) 108,921,889,755
Improvement		Value			
Homestead:		112,073,345,474			
Non Homestead:		88,391,488,021		Total Improvements	(+) 200,464,833,495
Non Real		Count	Value		
Personal Property:	43,383		13,520,301,807		
Mineral Property:	5		468,115		
Autos:	0		0	Total Non Real	(+) 13,520,769,922
				Market Value	- 322,907,493,172
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,480,247,898		6,253,366		
Ag Use:	28,862,933		39,792	Productivity Loss	(-) 3,451,380,683
Timber Use:	4,282		0	Appraised Value	- 319,456,112,489
Productivity Loss:	3,451,380,683		6,213,574	Homestead Cap	(-) 11,915,802,251
				Assessed Value	- 307,540,310,238
				Total Exemptions Amount (Breakdown on Next Page)	(-) 60,815,325,469
				Net Taxable	- 246,724,984,769

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
923,637,185.73 = 246,724,984,769 * (0.374359 / 100)

Tif Zone Code	Tax Increment Loss
017_3L	1,885,622,528
Tax Increment Finance Value:	1,885,622,528
Tax Increment Finance Levy:	6,310,279.64



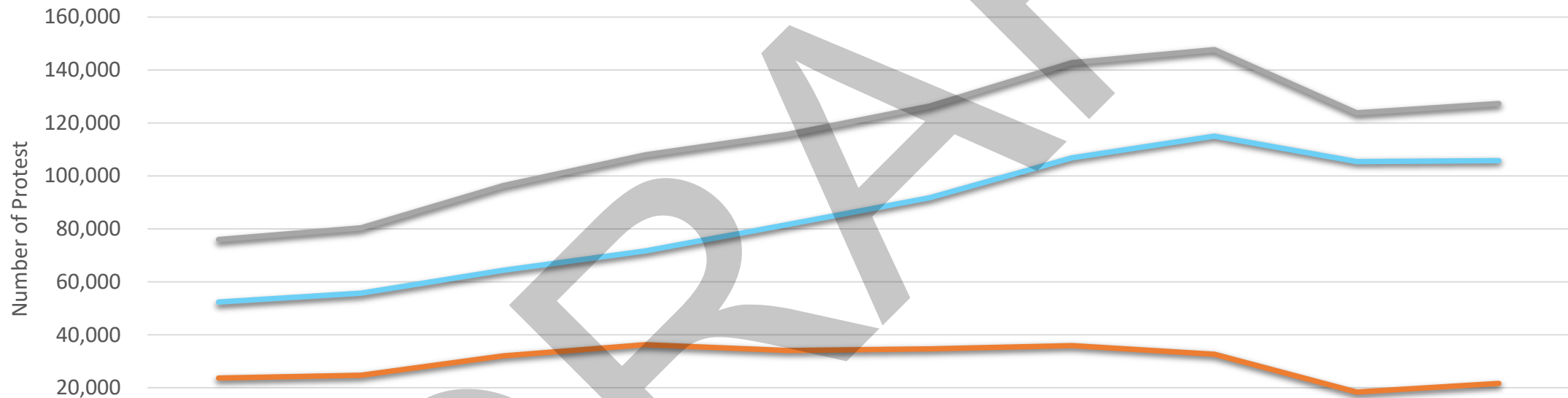
2021 PROTEST SEASON



TRAVIS CENTRAL
APPRAISAL DISTRICT

PROTEST DATA

Number of Protest by Filer



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Agents	52,389	55,708	64,349	71,667	81,668	91,762	106,870	115,011	105,430	105,755
Owners	23,650	24,739	32,022	36,310	34,065	34,663	35,942	32,684	18,440	21,647
All	76,039	80,447	96,371	107,977	115,733	126,425	142,812	147,695	123,870	127,402



PROTEST DATA

EfileStatus		
Status	Count	Value
EFiled_Agent	104,670	\$ 147,205,120,702
EFiled_Owner	17,162	\$ 10,285,554,691
Paper_Agent	1,085	\$ 2,142,382,217
Paper_Owner	4,484	\$ 3,003,688,711
	127,401	\$ 162,636,746,321

Open Protests		
Portfolio	Count	Value
BPP	602	\$ 701,686,857
Comm_Hotels	216	\$ 4,508,568,729
Comm_Industrial	2,414	\$ 11,636,074,584
Comm_Land	2,726	\$ 4,591,001,641
Comm_MultiFamily	1,329	\$ 29,969,104,330
Comm_Office	3,869	\$ 26,857,865,283
Comm_Retail	2,301	\$ 9,512,260,971
Comm_Specialty	362	\$ 3,350,853,977
Residential	108,944	\$ 68,128,140,757
	122,763	\$ 159,255,557,129

PROTEST DATA

Informals Held		
Status	Count	Value
Informals Held	8,420	\$ 7,747,439,860
Efile Offer Made	7,188	\$ 14,445,361,279
Total Offers Made	17,138	\$ 30,060,401,680

Resolutions- Informal/Formal		
Status	Count	Value
Informals	4,638	\$ 3,331,058,092
TopLine	1,555	\$ 8,085,849,529
ARB Hearings	2	\$ 14,683,326
	6,195	\$ 11,431,590,947



PROTEST DATA

Recommended Scheduling Rate to reach 90% threshold by July 20, 2021

Sort Order	# Protest*	Per Day (27 days)	Per Panel (40 Panels)
Dollar Down	36,047	1,335	33
Same Day - Dollar Down	63,169	2,340	58
Portfolio - Same Day - Dollar Down	60,180	2,229	56

IMPORTANT DATES

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
Certification	July 20, 2021 - July 25, 2021

87R LEGISLATIVE BILL TRACKING



TRAVIS CENTRAL
APPRAISAL DISTRICT

BILL TRACKING

Tracking 503 bills

- ** – Passed house in which it was filed
- *** – Come out of committee in the other house
- **** – Passed by both houses



BILL TRACKING – HOUSE

- **HB 988**** – Omnibus
- HB 1082**** - Confidential owners, any elected public officer
- HB 1090** – Omitted property, three years
- HB 1197**** – Church expansion, from six to ten years
- **HB 1568**** - PVS margin of error to 7.5%
- HB 2014** - Omnibus (see HB988)
- HB 2429**** - De minimis exceeds voter approval notice
- **HB 2723****** – [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes)



BILL TRACKING – HOUSE

- HB 2941*** - ARB appointed by Admin Judge
- HB 3788*** - ARB training remote
- HB 3971** - Historic
- **HB 4179**** - Informal Conferences
- HJR 125**** - Disabled Surviving Spouse benefits



BILL TRACKING – SENATE

- **SB 63***** - Omnibus
- **SB 334***** - Arbitration added to allowed disclosures
- SB 611*** - Killed in action, fatally injured
- SB 725**** - 1-d agricultural and condemnations
- SB 794*** - Disabled veteran “award” vs “received”
- SB 916*** - MAPS review linked to TDLR license
- SB 1029*** - Solar exemption, real vs devices
- SB 1088*** - Lessee notice



BILL TRACKING – SENATE

- **SB 1413***** – Electronic Communication
- SB 1427*** - Disaster, physical
- SB 1427*** - Clerical error BPP rendition
- **SB 1436***** - Appeal of PVS protest
- SB 1438**** - Disaster tax rate calculations
- **SB1449***** - Exempt under \$2,500
- SB 1854** - OV65 lawsuit no prepay with deferral
- SB 1919*** - ARB videoconference hearings



2020 PVS STUDY



TRAVIS CENTRAL
APPRAISAL DISTRICT

2020 PVS PROTEST

ISD Name	Preliminary WTD	PTAD Recommended WTD Mean	Travis Requested WTD Mean
Austin	0.9378	0.9552	0.9602
Eane	0.9362	0.9455	0.9586
Lago Vista	0.9331	0.9423	0.9518
Lake Travis	0.9372	0.9438	0.9526
Leander	0.9423	0.9466	0.9506
Marble Falls	0.7947	0.8282	0.8507
Round Rock	0.9389	0.9482	0.9537

1. Incorrect Sales information
2. 23.01(e) - No adjustment made for 2019 ARB Board Orders

2020 PVS PROTEST

House Bill 1313 (2019) raised the evidentiary standard for a chief appraiser to increase the value of a property when the Appraisal Review Board had lowered the value the previous year. In Tax Code Section 23.01(e), the statute now reads:

- *In the next tax year in which the property is appraised, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by clear and convincing evidence when all of the reliable and probative evidence in the record is considered as a whole.*

Gov't Code §§ 403.302(d) requires the Comptroller to make adjustments for various exemptions and tax limitations as well as the difference in market value “because of action required by statute or the constitution of this state.”



2020 PVS PROTEST

PTAD Disagreed:

- *“PTAD will not make an adjustment to a market value determination based on values unchanged under Tax Code Section 23.01(e) unless the ARB makes a valid determination of a protest under Tax Code Section 41.43(a-4) for the PVS year, thus signifying that the CAD did not meet the standard of proof required by Tax Code Sections 23.01(e) and 41.43(a-3). Please refer to the conditions and procedures for ARB protest determination adjustments.”*



2020 PVS PROTEST

	Count	Percent of Objections	Percent of Total
Total parcels in study	2,694		
Total Objections raised	380		14%
23.01(e) objections	217	57%	8%
Invalid Sales data objections	122	32%	5%



OUTREACH



TRAVIS CENTRAL
APPRAISAL DISTRICT

WEBINAR SERIES

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RESTRICTED REPORT OF
THE MASS APPRAISAL

OF

THE MARKET VALUE AND NET TAXABLE VALUE OF THE
REAL PROPERTY AND BUSINESS PERSONAL PROPERTY LOCATED
IN TRAVIS COUNTY, TEXAS

BY

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AS OF JANUARY 1, 2021

TRAVIS CENTRAL APPRAISAL DISTRICT

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May 5, 2021

Board of Directors
Travis Central Appraisal District
8314 Cross Park Drive
Austin, Texas 78754

RE: The mass appraisal report of the market value and the net taxable value of the real property and business personal property located in Travis County, Texas

Dear Board of Directors:

The appraisal records are hereby submitted to the Board of Directors for further submittal to the Appraisal Review Board for their review and determination of protests. The market value expressed in the appraisal records as of May 5, 2021 is effective January 1, 2021 and the total is as follows:

\$322,907,493,172

(THREE HUNDRED TWENTY TWO BILLION, NINE HUNDRED SEVEN MILLION, FOUR HUNDRED NINETY THREE THOUSAND, ONE HUNDRED SEVENTY TWO DOLLARS)

The value conclusions shown in this appraisal report are subject to the "Contingent and Limiting Conditions" which are located in the back of this report. For information concerning the supporting data and rationale of the conclusions, your attention is directed to the following report. Additional details of the steps involved in reaching the value conclusion are available for review in the files of the Travis Central Appraisal District that include, but are not limited to, the 2021-2022 reappraisal plan.

Respectfully submitted,

Marya Crigler, RPA
Chief Appraiser
Travis Central Appraisal District

Introduction

The Travis Central Appraisal District is a political subdivision of the state and the jurisdictional boundary covers approximately 1,023 square miles. The Constitution of the State of Texas, the Texas Property Tax Code, and The Rules of the Texas comptroller's Property Tax Assistance Division govern the operation of the appraisal district. Each year, through the process of mass appraisal, the district appraises the market value of all real and personal property within the county for ad valorem purposes.

This mass appraisal report was written in compliance with Standards Rule 6-7 of the Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board of The Appraisal Foundation. The 2021 mass appraisal was prepared under the provisions of the Texas Property Tax Code (hereafter "Tax Code") 23.01(b). Taxing jurisdictions that participate in the district must use the appraisals as the basis for imposition of property taxes. The State of Texas allocates state funds to school districts based upon the district's appraisals, as tested and modified by the state comptroller of public accounts. The 2021 mass appraisal results in an estimate of the market value of each taxable property within the district's boundaries. Where required by law, the district also estimates value on several bases other than market value. These are described where applicable later in this report. The report provides general provisions pertaining to all properties within the appraisal, and then is divided relative to individual appraisal divisions within the office. Individual appraisal records for each account within the county are stored in the CAMA system as well as the appraisal roll certified to each taxing entity in July.

General Assumptions and Limiting Conditions

The appraised value estimates provided by the district are subject to the following conditions:

- The appraisals were prepared exclusively for ad valorem tax purposes in compliance with the Texas Property Tax Code. The Code required each property to be appraised at "market" value, but the value cannot exceed the equitable value.
- The property characteristics relied on in making each individual appraisal are assumed to be correct. Some of the properties are inspected by staff from the exterior, some from the interior and exterior and a majority of properties are not inspected annually. There are pictures of many of the subject properties in the records of the appraisal district which are relied on in valuation.
- Physical inspections of the property appraised were performed as staff resources and time allowed.
- Validation of sales transactions occurred through questionnaires to buyer and seller, telephone surveys, field review, and internet research. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
- The legal description for each property is assumed to be correct. TCAD assumes no responsibility for matters legal in character, nor renders any opinion as to the title, which is assumed to be clear. The subject properties appraised are assumed to have knowledgeable ownership and competent management.
- TCAD has made no survey and assumes no responsibility in connection with such matters for each individual property.
- The construction and condition of the improvements that are the subject of this report are based on observation and no engineering study has been made which would discover any latent defects. No certification as to any of the physical aspects could be given unless a proper

engineering study was made for an individual property or unless it was provided to the appraisal district by an individual owner.

- The distribution of the total evaluation between land and improvements in this report applies only under the existing program of utilization. The separate estimates for land and improvements must not be used in conjunction with any other appraisal and are invalid if so used.
- All property is appraised as if free and clear of any or all liens or encumbrances, unless otherwise stated. All taxes are assumed to be current.
- All property is appraised as though under responsible, adequately capitalized ownership and competent property management.
- All engineering is assumed to be correct. Any plot plans and/or illustrative material contained with the appraisal records are included only to assist in visualizing the property.
- It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in this mass appraisal report.
- It is assumed that all applicable zoning and use regulations and restrictions have been complied with unless nonconformity has been stated, defined and considered in this mass appraisal report.
- It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
- It is assumed that the utilization of the land and improvements of the properties described are within the boundaries or property lines, and that there are no encroachments or trespasses unless noted on the appraisal record.
- Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on any property, may not have been observed by the appraisers. The appraisers have no knowledge of the existence of such materials on or in the properties unless notified of the existence. The appraisers are not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, lead-based paint or other potentially hazardous materials may affect the value of the properties. The value estimates are predicated on the assumption that there is no such material on or in the properties that would cause a loss in value. No responsibility is assumed for any such conditions, or for expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field, if desired.
- Unless otherwise stated in this report, to the best of the appraisers' knowledge, there are no rare, threatened or endangered species or significant areas of potential habitat for rare, threatened or endangered species included in the subject properties unless noted.
- The appraisers assume that there are no hidden or unapparent conditions of the properties, subsoil, or structures that would render them more or less valuable. The appraisers also assume no responsibility for such conditions or for engineering that might be required to discover such factors.
- Information, estimates, and opinions furnished to the appraisers were obtained from sources considered reliable and believed to be true and correct. However, no responsibility for accuracy of such items furnished the appraisers can be assumed by the appraisers.

- The appraisers are not required to give testimony or attendance in court by reason of the appraisal with reference to the mass appraisal in question, unless arrangements have been previously made.
- In many cases, the subject properties have not been inspected immediately before the appraisal or the appraiser may have only inspected the subject properties from the exterior. It is assumed that the interior of the improvements are in the same general condition as the exteriors and that the properties are functional for the use as indicated in the records of the Travis Central Appraisal District as reflected in this appraisal.

Effective Date of Appraisal and Date of the Report

The most current values report is dated May 5, 2021 with the effective valuation date of January 1, 2021. This appraisal is considered to be retrospective in nature since sales and data after the effective date of the appraisal were used in the valuation of some of the properties and the report date is later than the effective date of the appraisal. This report was signed on May 5, 2021.

Definition of Value to be Estimated

Except as otherwise provided by the Tax Code, all taxable property is appraised at its “market value” as of January 1. Under the Tax Code, “market value” means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Tax Code defines special appraisal provisions for the valuation of several different categories of property. Specially appraised property is taxed on a basis other than market value as defined above. These categories include residential homestead property (Sec. 23.23, Tax Code), agricultural property (Chapter 23, Subchapters C, D and E, Tax Code), real and personal property inventory (Sec. 23.12, Tax Code), certain types of dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), and nominal (Sec. 23.18) or restricted use properties (Sec. 23.83).

Final Values: The individual values that make up the total “Mass Appraisal” can be changed from the original “Noticed Value” sent out by the Appraisal District. The values can be changed by an informal agreement with TCAD staff, by order of the Appraisal Review Board resulting from a formal hearing, by binding arbitration, mediation, SOAH hearing, by an agreed judgment or by court order.

Properties Appraised

All taxable real and personal property known to the district as of the date of this report, with the exception of certain properties on which valuation was not complete as of the date of this report. These, by law, will be appraised and supplemented to the jurisdictions after equalization.

The property rights appraised were fee simple interests, with the exception of leasehold interests in property exempt to the holder of the property's title. The latter are appraised under a statutory formula described in Sec. 25.07, Tax Code. The description and identification of each property appraised is included in the appraisal records submitted to the Travis Appraisal Review Board (ARB) on May 28, 2021.

Client and Intended User

This appraisal was completed for the client who is identified as the Board of Directors of the Travis Central Appraisal District.

Travis Central Appraisal District (TCAD) is responsible for local property tax appraisal and exemption administration for 157 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, and others, sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals are values established by the appraisal district and used by the taxing units to calculate their annual tax revenues. Appraisals are based on each property's market value and equitable value. TCAD also administers and determines eligibility for property tax exemptions that are authorized by State and local governments; such as those for homeowners, the elderly, disabled persons, disabled veterans, low income housing, charitable or religious organizations and historic properties.

The intended use of this appraisal is to estimate the appraised market value and net taxable value of the real property and business personal property located in Travis County as of the effective date of the appraisal.

Yearly Scope of Work to Develop the Appraisal

Performance Analysis—Independent—Following the conclusion of the protest phase, the certified values for that valuation year are reanalyzed with ratio studies to examine the appraisal accuracy and uniformity on an overall basis as well as by market area within property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers and assist in preliminary planning of fieldwork and analysis areas for the upcoming valuation year.

Third Party—Section 5.10 of the Texas Property Tax Code requires the comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The Property Value Study (PVS) uses statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The preliminary results of this study are released in January following the year for which the

study is conducted. Final results are then certified to the Education Commissioner of the Texas Education Agency in July. This outside (third party) ratio study provides meaningful data to TCAD in regards to the accuracy and uniformity of yearly appraisal work while also providing assistance in identifying potential areas requiring reanalysis the following appraisal year.

Third Party—Section 5.102 of the Texas Property Tax Code requires the comptroller to review at least once every two years, the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology to determine compliance with generally accepted standards, procedures, and methodology. This review, referred to as the Methods and Assistance Program (MAP), will be conducted during the year in which a Property Value Study is not undertaken. The comptroller is required to deliver a written report to the chief appraiser, CAD board of directors, and each superintendent and board of trustees in school districts in the CAD concerning the MAP findings. This review provides the appraisal district with the opportunity to ensure that the office policies and procedures, and the appraisal standards and methodology are in compliance with Tax Code and USPAP requirements.

Analysis of Available Resources—Historic expenditures are reviewed following the completion of a fiscal year and future projections and goals are also considered when a new year's budget process begins. Yearly trends in what are considered the top labor driving activities of the district are utilized to develop benchmarks for categories within the budget. In addition to an annual budget review, existing office and appraisal practices and procedures are reviewed each August during a planning session utilized to determine the necessity of additions or changes in order to accommodate future plans, goals, and predicted market trends. Information Technology (IT) support is also reviewed with year specific functions identified, and system updates are scheduled based on future plans and goals. Existing GIS resources are specified and reviewed for required updates and are scheduled as needed.

Planning and Organization—A calendar of key events is prepared each year to memorialize important deadlines that correlate with Texas Property Tax Code requirements. Each division within the appraisal department organizes its workflow around these important dates to remain on schedule for the next tax year. Personnel requirements and reassignments are determined by September of each year in conjunction with managers and directors planning sessions. New CAD goals and projects borne from the August planning session are also integrated in the various departmental calendars and departmental Project Status Reports to ensure tracking, maintenance, and completion.

Mass Appraisal System—Computer Assisted Mass Appraisal (CAMA) system additions or revisions are specified and scheduled with IT and the CAMA software provider to research feasibility, costs, and completion timelines. All computer forms and IT procedures are reviewed and revised as required. Communication with key personnel for the CAMA provider is maintained throughout the year as various identified updates, projects, and goals are met.

Data Collection Requirements—Field and office procedures are reviewed and revised as required for data collection specific to individual properties and each appraisal division. Technological advances and opportunities are monitored routinely for potential cost effective changes or additions to improve data collection efficiency. Activities scheduled for each tax year which involve data collection include new construction, demolition, remodeling, re-inspection of selected market areas, and field or office verification of sales data and relevant property characteristics. On-site inspections, aerial imagery, and sketch validation software and procedures are utilized each year to verify and/or update the recorded sketch characteristics of all improved properties in the district.

Sales data is acquired through a variety of sources, including: district questionnaires, field discovery, protest hearings, fee appraisals, third party vendors, builders, and realtors. Sales analysis procedures are reviewed and potential new sources of sales information are continually sought and researched in order to ascertain as much sale data as possible to ensure accurate and equitable appraisals. Renditions provided by business owners also provide additional information for the personal property division valuations.

Valuation Model Specification—New and/or revised mass appraisal models are tested each tax year by common statistical measures. Market areas, which are collections of properties with similar characteristics, locations, or both, are reexamined each year to determine if they are still appropriate, or need changes. Land, area, market, and highest and best use analysis are relied upon to assist in determining the appropriate approach to value and models to apply to the properties within the county.

Valuation Model Calibration—Local market sales analysis and Marshall & Swift publications are used to set, test, and update cost tables as needed. Market analysis of comparable sales and locally tested cost data allows for calibration of valuation models utilized in the market approach to value. Information acquired regarding local rental rates, occupancy, expenses, and capitalization rates is utilized to update and modify income valuation models. The calculated values are tested for accuracy and uniformity by comparing them to known sale information using common ratio study statistics.

Hearing Process—Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal hearings with appraisers and formal appraisal review board hearings is developed each year when value notices are mailed, and also when protests are filed. That information is maintained electronically in categorized files by appraisal department and utilized throughout the protest phase of the appraisal calendar.

Mass Appraisal Report—In each tax year the Mass Appraisal Report required by the property tax code is prepared and certified by the chief appraiser at the start of the equalization phase of the ad valorem tax calendar. The Mass Appraisal Report is completed in compliance with STANDARDS RULE 6 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is also compliant with STANDARDS RULE 6 of USPAP.

Report by Appraisal Divisions

Residential Division

The residential appraisal department is responsible for developing the equal and uniform market values for improved residential property within the county. The staff generally values residential single family, townhomes, condominiums, multifamily housing other than apartments, manufactured homes, and vacant residential land. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year.

Model Specification

- *Area Analysis*—Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are

collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gathered from real estate publications and other outside sources including seminars, conferences, and continuing education courses.

- *Neighborhood and Market Analysis*—Neighborhood analysis involves the examination of how physical, economic, governmental and social forces, and other influences affect property values. The results of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on these well-defined areas within the county. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales reflect the effects of these market forces and are interpreted by appraisers into an indication of market value ranges for all defined neighborhoods. Although all three approaches to value may be considered, residential sales can best be interpreted and applied using two generally accepted appraisal techniques known as the cost and market, or comparable sales approach. For low density, multiple family properties, the income approach to value may also be utilized to develop gross rent multipliers in the absence of recent sales data.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as a geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. This process is known as "delineation." Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. Most residential analysis work is neighborhood specific. Neighborhoods are visually inspected to verify delineations based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood specification is warranted. This process is also accomplished through the use of Geographical Information Systems (GIS) by appraisers in the office when reviewing data trends in existing residential values, quality and age of construction components, and available sales data. Various GIS layers within digital maps are inspected each year when determining whether current delineation requires changes as a result of shifting market trends.

- *Highest and Best Use Analysis*—The highest and best use must be physically possible, legally permissible, financially feasible, and productive to its maximum. The highest and best use of residential property is generally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. In some instances there are areas that transition over time from what was initially residential to another use. Appraisal standards require a property to be valued at its highest and best use, however a Jurisdictional Exception is provided by USPAP when local law requires something contrary to the recognized standard. 23.01(d) of the Tax Code also addresses the

valuation of residential properties with a homestead based on the residential value regardless if that is not the current highest and best use of the property. Travis County has properties which have been identified to meet the criteria of 23.01(d) and are coded for identification and valued as required.

Model Calibration

- *Cost Schedules*—Residential property within the county begins initial valuation from cost schedules that utilize a comparative unit method. Cost schedules are developed and tested by compiling known sale prices of new properties within each defined level of quality of construction and correlating the resulting value per square foot data into tables stored within the CAMA system. Tables are also developed in order to uniformly apply value for added exterior amenities of a home that have been identified to add value through statistical analysis.
- *Depreciation*—Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are initially developed from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments. The depreciation schedules ensure that all properties within the same quality and condition depreciate at the same level which ultimately leads to uniformity within a market area. A critical element in depreciation is commonly referred to as effective age and is the cornerstone on which the schedules are built. Initial construction dictates the actual age of a structure by establishing a base year on which the age can be calculated. Initially, the actual and effective age are the same. However, over time, owners replace, change, or update deteriorating components of a structure which then reduces the effective age of the property as well as the amount of depreciation. Correlations of sales to effective ages of properties are utilized to trend and update depreciation schedules as necessary.
- *Income Models*—Income models are utilized if there is sufficient data to develop rent multipliers for residential property that is producing income, and there is little or no sales information to rely on a market sales approach to value. Typically there is substantial residential sales information in rental areas and the income approach is not generally used.
- *Sales Information*—A sales file for the storage of sales data for improved properties is maintained for residential real property. Residential improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, publications, third party sources, and realtors or brokers. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. As a result of the Tax Code requirement of a January 1 valuation, the effect of time as an influence on price is studied by paired and resales analysis or forecast trending. Monthly time adjustments are illustrated through detailed analysis and applied in the ratio study to the sales as indicated within defined areas of study.
- *Statistical Analysis*—The residential appraisers perform statistical analysis annually to evaluate whether values are consistent with the market. Ratio studies are conducted on residential neighborhoods in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available

for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a neighborhood basis and consider whether appraised values require adjustments relative to changing market conditions. The level of appraised value is determined by calculating the median appraisal to sale ratio within each market area. The accuracy and uniformity of a market area is tested by the coefficient of dispersion for the same dataset.

- *Reconciliation and Valuation*—Neighborhood, or market adjustment factors are developed from appraisal statistics provided from ratio studies and are used to ensure that calculated values are consistent with the market. The district's approach to the valuation of residential properties is a market modified cost approach. This approach accounts for neighborhood market influences not particularly specified in a purely cost model. The following equation denotes the hybrid model used:

$$MV = MA [RCN - D] + LV$$

The market value (MV) is calculated once the market adjustment factor (MA) is applied to the replacement cost new (RCN) less depreciation (D), and adding the land value (LV). During the valuation phase of the appraisal year, statistical analysis of current appraised values as compared with recent sales determines the appropriate market adjustment factor for each neighborhood. Market adjustments will be applied uniformly within individual neighborhood codes to account for location variances between market areas or across a jurisdiction. Thus, following analysis of recent sales appropriately adjusted for the effects of time, calculated values following the application of the determined market adjustment factor will reflect the market influences and conditions only for the specified market area.

Residential (Builder's) Inventory

The tax code allows a wholesale valuation of residential inventory if it is: 1) held for sale in the normal course of business for the owner; 2) has never been occupied as a residence; and 3) it has never been rented and produces no income. This special valuation is given to the owners who request it and are typically builders and developers. Each year, known bulk sales of residential properties are analyzed to determine discount factors to apply based on supply in the area, current demand, typical holding periods, and typical build-out timeframes. Once factors are established, all single family residential properties that are/were owned on the first of the year by a known builder or developer are identified and the factors are applied to the selected properties.

Commercial Division

The commercial appraisal department is responsible for developing the equal and uniform market values for commercial property within the county. The staff generally values apartments, office, retail, warehouse/manufacturing, and various other categories of business related facilities. The department is made up of appraisers and a support technician. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year.

Model Specification

- *Area Analysis*—Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rates, discount rates, and financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. The commercial appraisers and manager analyze the data and meet regularly to discuss how these factors and trends could impact the local real estate market. More detailed analysis by property type and various categories is then undertaken to determine what model recalibration and specification will need to occur during the upcoming valuation cycle.
- *Neighborhood and Market Analysis*—A commercial neighborhood, submarket, or economic area is comprised of land and the commercial properties located within the boundaries of a specifically defined geographic location, or a collection of land and the commercial properties defined by similar business functions within a defined geographic location. The school districts within the county provide the first basis of the geographic delineation of the commercial properties by location. Market area delineations can be based on man-made, political, or natural boundaries. Submarket analysis involves the examination of how physical, economic, governmental and social forces at the local, national and international level influence or affect property values. The effects of these forces are used to determine the highest and best use for a property, and to select the appropriate sale, income, and cost data in the valuation process. Economic area identification and delineation by each major property use type is a key component in a commercial mass appraisal valuation system. Economic areas are periodically reviewed to determine if a revised delineation is required.
- *Highest and Best Use Analysis*—The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate, as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. It is that use that will generate the highest net return to the property over a period of time. The appraiser must consider the most probable use that is permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed, based on activity in the area. A property's current use is often the highest and best use as a result of zoning regulations. However, there are times when the market and zoning changes proposed and allowed by a city have defined areas in transition where the highest and best use may not reflect the actual use of the property at the time of appraisal.

Model Calibration

- *Cost Schedules*—The cost approach to value is applied to all improved real property utilizing the comparative unit or square foot method to determine replacement cost new. Replacement cost new should include all direct and indirect costs, including materials, labor, supervision, architect and legal fees, overhead and a reasonable profit. Development of a comparative cost unit for each building class involves the utilization of national cost data reporting services as well as consideration of actual cost information on comparable properties within the county. A base cost rate has been developed for each building class and represents the replacement cost per unit for a benchmark property for each class. Date and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of

time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Travis County. The national cost services provide these modifiers and are also checked with any known local sales obtained by the appraisal district.

- *Depreciation*—Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are derived from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments.
- *Sales Information*—Sales files for the storage of sales data for improved properties are maintained for each type of commercial real property. Commercial improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, publications, third parties, and realtors and brokers. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired and resales analysis or forecast trending and applied in the ratio study to the sales as indicated within each neighborhood area.
- *Sales Comparison*—Commercial sales models are derived by utilizing various comparison elements between properties within the same use type. Common elements include, but are not limited to type, class, size, unit size, and number of units, age, and location. When sufficient sales data is adequate for a use type, a comparison grid is used to account for adjustments required for differences that may exist between the subject property and comparables in order to get final adjusted values and reconcile a median sales comparison value.
- *Income Valuation*—Properties which are typically not owner-occupied for which a lot of rental, vacancy and collection loss and expense data is available are also valued via an income approach. Many national, regional and local publications are used, in addition to TCAD surveys, research, and information provided during informal hearings in order to derive the typical rental rates, operating expenses, vacancy and collection loss rates, lease terms, finish out allowances, and concessions by property type and location. Overall capitalization rates are derived internally from known sales and also compared to local and national publications. The income approach parameters, including rental and vacancy and collection loss rates, operating expense ratios, and overall capitalization rates are then inserted into the various income tables used to establish the final market value of a property.
- *Statistical Analysis*—The commercial appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on commercial market areas and/or property type in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a market area basis and consider whether appraised values require adjustments relative to changing market conditions.

- *Reconciliation and Valuation*—Based on the market data analysis and the methodology described in the cost, sales and income approaches, the various models are calibrated and values are developed for each commercial property. The cost approach mass appraisal model is applied to every improved property. Additional valuation indicators may be developed and applied using the sales comparison and income approaches, depending on the property type and availability of data. The final valuation of a property type is finalized by reconciling these indications of value and considering the weight of the market information available for evaluation and analysis in these approaches to value.

Agricultural Land

If property is devoted principally to agricultural use to the degree or intensity generally accepted in the area for five of the preceding seven years, it is eligible for special valuation, called productivity value. As such, the appraised value is determined to be what the property would sell for, only considering its value as an agricultural property (productivity). Agricultural valuation is based on net-to-land calculations, which take either rental rates and subtract typical expenses to arrive at an income to an investor, or they are computed by taking yields and crop prices typical of the county and subtracting expenses to arrive at income to a farmer. These calculations are done for several categories of improved and native pasture, dry crop, and wasteland. If a property is approved for productivity value, then the value per acre is applied by tables, depending on the quality and type of agricultural land it is. Rental rates per acre, if used, are derived from TCAD surveys. This approach is basically an income approach, but is based on a predetermined (agricultural) highest and best use, which may, or may not be the highest and best use for the land. Wildlife management is another sub-category that may receive productivity value, based on criteria that the owner must maintain, including, but not limited to, erosion, habitat and predator control. TCAD follows protocols established by the Tax Code to ensure proper correspondences and applications are sent to property owners with and without productivity valuation. Each year, an area is also selected for an audit of properties with current productivity valuation to ensure continued compliance with established guidelines.

Business Personal Property Division

The personal property appraisal department is responsible for developing the equal and uniform market values for all business personal property, leased assets, vehicles and aircraft; and multi-location assets within the county. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year.

Model Specification

- *SIC Code Analysis*—Standard Industrial Classification (SIC) codes were developed by the federal government to describe property and are used as the basis for classification and valuation of business personal property accounts. SIC code identification and delineation is a critical part of the business personal property valuation system. Analysis work done in association with the valuation process is SIC code specific.

Model Calibration

- *Cost schedules*—The primary approach to the valuation of business personal property is by the cost approach which is based on value in use of items in a business as if it were to be sold to continue operation. Each year, the cost tables for each type of personal property are updated using information received from renditions during the protest season. The quality/density

schedules derived from inventory and furniture and fixtures is then entered into the TCAD cost tables. Depreciation is also adjusted each year to reflect the passage of time. During the valuation season, final values may be based on TCAD cost and depreciation tables, renditions (actual depreciated costs), sale prices, if available, or state cost and depreciation schedules where TCAD may be lacking data.

Industrial Personal Property, Utilities, Railroad, and Pipeline

Some unique industrial personal property, utilities, railroads, and pipelines are valued by an independent appraisal company, Capitol Appraisal Group, Inc. (CAGI). The following identifies CAGI's yearly responsibilities for these unique properties.

- *Identifying properties to be appraised*—Each year, a meeting is held with CAGI to establish the potential list of properties that the company will be responsible for appraising as defined by the agreed contract between CAGI and TCAD. Properties on the list are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.
- *Identifying and updating relevant characteristics of each property in the appraisal records*—The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists, and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.
- *Defining market areas in the district*—Market areas for industrial properties, utility, railroad, and pipeline tend to be regional, national and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.
- *Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics*—Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
- *Comparison and Review*—The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Minerals – Oil and Gas

Minerals are valued by the Capitol Appraisal Group, Inc. The following identifies CAGI's appraisal procedures for these properties:

- *Identification of new property and its situs*—As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGI obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGI's in-house map resources.
- *Identifying and updating relevant characteristics of all oil and gas properties to be appraised*—Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGI obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.
- *Defining market areas in the district and identifying property characteristics that affect property value in each market area*—Oil and gas markets are regional, national and international. Therefore, they respond to market forces beyond defined market boundaries as observed among more typical real properties.
- *Developing an appraisal approach that best reflects the relationship among property characteristics affecting value, and best determines the contribution of individual property characteristics*—Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.
- *Comparison and Review*—Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

Certification-USPAP 6-9

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

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

The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial and unbiased professional analyses, opinions and conclusions.

I have no present or prospective interest in the property that is the subject of this report and I have no personal interest with respect to the parties involved.

I have performed appraisal related services to the client for the subject properties each of the past three years in my role as Deputy Chief of Operations and/or as the Chief Appraiser for the Travis Central Appraisal District.

I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.

My engagement in this assignment was not contingent upon developing or reporting predetermined results.

My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.

I have not made a personal inspection of the properties that are the subject of this report. Various employees of the Travis Central Appraisal District made personal inspections of a sample of properties that are the subject of this report. The properties personally inspected by the appraisers would be many thousands of properties and it would be very difficult to identify and list those properties.

The entire staff of the Travis Central Appraisal District as shown on the following page has provided significant mass appraisal assistance to the person signing this certification. Credit is also given to Capitol Appraisal Group for their valuation of special purpose real property and some business personal property accounts.

Respectfully submitted,



Marya Crigler, RPA
Chief Appraiser
Travis Central Appraisal District

May 5, 2021
Signature Date

Certification-Tax Code 25.22

I, Marya Crigler, Chief Appraiser for Travis Central Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.

DRAFT

Name	Title
Crigler, Marya	Chief Appraiser
Mann, Leana	Deputy Chief of Operations
	Deputy Chief of Policy & Inter-
Alexander, Katharine	governmental Relations
Martinez, Cynthia	Communications Officer
Banks, Dustin	In-house Counsel
Harvey, Kat	HR Manager
Kueck, Oralia	Appeals Manager
Dangerfield-Bell, Trisha	Records Coordinator
Sanchez, Kim	Legal Assistant
Bruce, Ambra	Legal Assistant
Hicks, Allison	Full Charge Bookkeeper
Rogers, Charles	Mail Clerk/Messenger
Blaylock, Tawnya	Network Manager
Tran, Vu	Data Visualization Analyst
Martin, Matthew	Database Programmer Analyst
Young, Alexis	Database Analyst
Albers, Adrienne	CAMA Operations Manager
Herrera, Amie	Help Desk Application Support
Parker, Josiah	Sr. Help Desk Technician
Tunnel, Cameron	Help Desk Technician
Rangel, Yvonne-Nichole	GIS/PACS Technician
Hernandez, Cheryl	Property Identification Clerk
Lawlor, Nikeya	Customer Service Manager (Interim)
Sneed, Karlton	Appraisal Relations Specialist
Chambers, Misty J.	Customer Service Rep.
Harris, Yasmin	Customer Service Rep.
Hayden, Branda	Customer Service Rep.
Hunter, Cheryl L.	Customer Service Rep.
Lopez-Navarrete, Fabiola	Customer Service Rep.
Maddock, Camille	Customer Service Rep.
Paul, Tammy	Customer Service Rep.
Phung, Phuong	Customer Service Rep.
Pick, Sandy	Customer Service Rep.
Rios, Charlotte	Customer Service Rep.
Deleon, Tanya	Appraisal Support Manager
Conn, Carol	Appraisal Support Clerk
Edwards, Teresa	Appraisal Support Clerk
Gray, Brooke	Appraisal Support Clerk
Hite, Kristal	Appraisal Support Clerk
Hopkins, Derrick	Appraisal Support Clerk
Hurley, Hannah	Appraisal Support Clerk
Martinez, Adrianna	Appraisal Support Clerk
Simmons, Ophelia B.	Appraisal Support Clerk
Wallace, Andrew	Appraisal Support Clerk
Lee, Cathrine	Appraisal Support Clerk
Palencia, Desiree	Director Commercial & BPP
Ruley, Jason	Litigation Appraiser
Angell, Howard	Commercial Appraiser
Harshbarger, Dustin	Commercial Appraiser
Murillo, Oscar	Commercial Appraiser
Rodgers, Glenn	Commercial Appraiser
Wilson, Todd	Commercial Appraiser
Marroquin, Stefan	Commercial Appraiser

Name	Title
Howard, Carly	Commercial Appraiser
Jorgenson, Joshua	Commercial Appraiser
Riley, Megan	Commercial Appraiser
Wiatrek, Nancy A	BPP Team Lead
Horn, Debbie K.	Sr. Personal Property Appraiser
Garcia, Elsa	Personal Property Appraiser
Mollway, Alyssa	Personal Property Appraiser
Saucedo, Emily	Personal Property Appraiser
Watkins, William	Personal Property Appraiser
Alvarado, Lilliana	Administrative Assistant
Chacon, Monica	Director of Residential Appraisal
Ledbetter, Russell	Asst. Director Residential Appraisal
Stevens, Gretchen	Residential Manager
Dye, Zachary	Residential Manager
Stone, Tami	Special Valuation Manager
Esteban, Luis G.	Residential Liaison
Leija, Sonya	Residential Team Lead
Nino, Emiliano	Residential Team Lead
Robertson, Supavadee	Residential Team Lead
Kawazoe, Brian	Arbitration Appraiser
Gardner, Trey	Arbitration Appraiser
Gould Jr., William John	Residential Appraiser
Mazziotti, Daniel	Residential Appraiser
Era, John	Residential Appraiser
McCarty, Robert	Residential Appraiser
Lumpkin, Alethea	Residential Appraiser
Fritz, Nickolas	Residential Appraiser
Horsley, George	Residential Appraiser
Sandoval, Javier	Residential Appraiser
Veillon, Lance	Residential Appraiser
Martinez, Miguel	Residential Appraiser
Gay, Jerrel	Residential Appraiser
Morales, Adam	Residential Appraiser
Osborn, Brian	Residential Appraiser
Pullen, Tammy	Residential Appraiser
Rumps, Ralph	Residential Appraiser
Ross, Miriam	Residential Appraiser
Zett, John	Residential Appraiser
Gonzalez, Jazmin	Residential Appraiser
Hixson, Conner	Residential Appraiser
Barrows, William	Residential Appraiser
Burdette, Preston	Residential Appraiser
Garza, Nicholas	Residential Appraiser
Nieto, Andre	Residential Appraiser
Rodriguez, Karen	Residential Appraiser
Surley, Traveler	Residential Appraiser
Swartout, Michael	Residential Appraiser
Toungate, Casey	Residential Appraiser
Warren, Jacob	Residential Appraiser
Huynh, Myoanh T	Administrative Assistant
Gil, Kathryn	Ag Administrator
Rodriguez, Rebecca	Support Specialist

Appraisal Contractor Providing Mass Appraisal Assistance
-----Capitol Appraisal

NAME	TITLE	TDLR #
Jon Neely	Capitol Appraisal, President	16216
Gregg Davis	Capitol Appraisal, Appraiser	71552
Sandra Fain	Capitol Appraisal, Appraiser	74641
Dave Popelar	Capitol Appraisal, Appraiser	71614
Noel Wilcoxson	Capitol Appraisal, Appraiser	71581
Alfonso Porras	Capitol Appraisal, Appraiser	72391
Kenneth Hitt	Capitol Appraisal, Appraiser	71452

2021 PRELIMINARY TOTALS

03 - TRAVIS COUNTY

Property Count: 464,494

Grand Totals

5/4/2021

3:44:41PM

Land			Value		
Homesite:		48,194,768,182			
Non Homesite:		57,240,620,309			
Ag Market:		3,486,304,554			
Timber Market:		196,710			
			Total Land	(+)	108,921,889,755
Improvement			Value		
Homesite:		112,073,345,474			
Non Homesite:		88,391,488,021			
			Total Improvements	(+)	200,464,833,495
Non Real		Count	Value		
Personal Property:	43,383		13,520,301,807		
Mineral Property:	5		468,115		
Autos:	0		0		
			Total Non Real	(+)	13,520,769,922
			Market Value	=	322,907,493,172
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,480,247,898		6,253,366		
Ag Use:	28,862,933		39,792		
Timber Use:	4,282		0		
Productivity Loss:	3,451,380,683		6,213,574		
			Productivity Loss	(-)	3,451,380,683
			Appraised Value	=	319,456,112,489
			Homestead Cap	(-)	11,915,802,251
			Assessed Value	=	307,540,310,238
			Total Exemptions Amount	(-)	60,815,325,469
			(Breakdown on Next Page)		
			Net Taxable	=	246,724,984,769

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 923,637,185.73 = 246,724,984,769 * (0.374359 / 100)

Tif Zone Code	Tax Increment Loss
017_3L	1,685,622,528
Tax Increment Finance Value:	1,685,622,528
Tax Increment Finance Levy:	6,310,279.64

2021 PRELIMINARY TOTALS

Property Count: 464,494

03 - TRAVIS COUNTY
Grand Totals

5/4/2021

3:45:01PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CLT	1	33,000	0	33,000
DP	3,698	283,402,248	0	283,402,248
DSTR	32	2,746,034	0	2,746,034
DV1	1,290	0	11,010,226	11,010,226
DV1S	74	0	365,000	365,000
DV2	743	0	6,517,128	6,517,128
DV2S	45	0	330,000	330,000
DV3	977	0	9,126,751	9,126,751
DV3S	35	0	300,000	300,000
DV4	2,570	0	20,334,352	20,334,352
DV4S	287	0	1,932,000	1,932,000
DVCH	2	0	191,516	191,516
DVHS	2,155	0	843,949,544	843,949,544
DVHSS	283	0	106,077,842	106,077,842
EX-XD	60	0	21,414,162	21,414,162
EX-XG	18	0	19,136,061	19,136,061
EX-XI	34	0	128,997,097	128,997,097
EX-XJ	211	0	778,351,200	778,351,200
EX-XJ (Prorated)	2	0	19,544	19,544
EX-XL	4	0	5,322,243	5,322,243
EX-XO	6	0	60,884	60,884
EX-XR	86	0	8,952,627	8,952,627
EX-XU	44	0	82,846,194	82,846,194
EX-XV	10,823	0	29,575,621,546	29,575,621,546
EX-XV (Prorated)	219	0	49,223,997	49,223,997
EX366	1,686	0	462,683	462,683
FR	224	1,565,902,350	0	1,565,902,350
FRSS	2	0	759,505	759,505
HS	224,102	21,192,607,778	0	21,192,607,778
HT	543	553,018,460	0	553,018,460
LIH	72	0	123,150,638	123,150,638
LVE	2	1,300,849	0	1,300,849
MASSS	4	0	1,765,718	1,765,718
OV65	60,565	4,945,344,598	0	4,945,344,598
OV65S	3,463	273,787,750	0	273,787,750
PC	141	153,246,812	0	153,246,812
SO	4,512	47,717,132	0	47,717,132
Totals		29,019,107,011	31,796,218,458	60,815,325,469

2021 PRELIMINARY TOTALS

Property Count: 464,494

03 - TRAVIS COUNTY
Grand Totals

5/4/2021 3:45:01PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	327,656	125,275.2931	\$3,370,980,105	\$163,753,632,866	\$124,430,583,503
B	MULTIFAMILY RESIDENCE	12,917	11,600.5474	\$1,312,103,889	\$39,021,605,824	\$38,719,864,158
C1	VACANT LOTS AND LAND TRACTS	28,078	32,283.5329	\$52,664	\$3,771,899,916	\$3,770,401,068
D1	QUALIFIED OPEN-SPACE LAND	4,402	205,093.7617	\$0	\$3,479,900,631	\$28,572,011
D2	IMPROVEMENTS ON QUALIFIED OP	350	380.6485	\$0	\$37,425,064	\$37,350,761
E	RURAL LAND, NON QUALIFIED OPE	6,162	55,045.6341	\$11,599,613	\$1,908,876,380	\$1,685,805,628
ERROR		2		\$0	\$1,371,858	\$1,371,858
F1	COMMERCIAL REAL PROPERTY	14,792	30,049.3091	\$1,807,409,440	\$64,361,209,149	\$64,016,620,582
F2	INDUSTRIAL AND MANUFACTURIN	37	2,632.4975	\$0	\$993,671,925	\$983,783,475
G1	OIL AND GAS	5		\$0	\$468,115	\$468,115
J1	WATER SYSTEMS	30	0.5200	\$0	\$13,498,285	\$13,498,285
J2	GAS DISTRIBUTION SYSTEM	10	0.6808	\$0	\$186,321,732	\$186,321,732
J3	ELECTRIC COMPANY (INCLUDING C	80	14.1384	\$0	\$223,784,673	\$223,784,673
J4	TELEPHONE COMPANY (INCLUDI	1,339	2.4057	\$0	\$350,167,122	\$349,977,597
J5	RAILROAD	11	11.5656	\$0	\$34,386,382	\$34,386,382
J6	PIPELINE COMPANY	129	16.7018	\$0	\$34,105,583	\$34,036,870
J7	CABLE TELEVISION COMPANY	49		\$0	\$172,524,282	\$172,524,282
J8	OTHER TYPE OF UTILITY	1		\$0	\$13,000,000	\$13,000,000
J9	RAILROAD ROLLING STOCK	2		\$0	\$5,555,629	\$5,555,629
L1	COMMERCIAL PERSONAL PROPE	37,466		\$2,918,367	\$7,610,600,064	\$7,356,490,281
L2	INDUSTRIAL AND MANUFACTURIN	841		\$0	\$4,312,620,839	\$2,862,194,551
M1	TANGIBLE OTHER PERSONAL, MOB	10,603		\$27,392,074	\$276,303,368	\$253,166,861
N	INTANGIBLE PROPERTY AND/OR U	3		\$0	\$77,947	\$77,947
O	RESIDENTIAL INVENTORY	11,041	4,911.6918	\$455,348,212	\$1,198,587,023	\$1,199,246,548
S	SPECIAL INVENTORY TAX	620		\$0	\$345,901,973	\$345,901,973
X	TOTALLY EXEMPT PROPERTY	12,814	112,421.1637	\$281,199,881	\$30,799,996,543	\$0
	Totals		579,740.0921	\$7,269,004,245	\$322,907,493,173	\$246,724,984,770

2021 PRELIMINARY TOTALS

Property Count: 464,494

03 - TRAVIS COUNTY
Effective Rate Assumption

5/4/2021

3:45:01PM

New Value

TOTAL NEW VALUE MARKET:	\$7,269,004,245
TOTAL NEW VALUE TAXABLE:	\$6,748,274,054

New Exemptions

Exemption	Description	Count		
EX-XD	11.181 Improving property for housing with vol	11	2020 Market Value	\$2,140,000
EX-XG	11.184 Primarily performing charitable functio	2	2020 Market Value	\$621,372
EX-XJ	11.21 Private schools	7	2020 Market Value	\$36,575,785
EX-XU	11.23 Miscellaneous Exemptions	2	2020 Market Value	\$3,792,810
EX-XV	Other Exemptions (including public property, r	137	2020 Market Value	\$200,799,707
EX366	HB366 Exempt	228	2020 Market Value	\$397,047
ABSOLUTE EXEMPTIONS VALUE LOSS				\$244,326,721

Exemption	Description	Count	Exemption Amount
DP	Disability	31	\$2,565,000
DV1	Disabled Veterans 10% - 29%	37	\$234,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	29	\$231,000
DV3	Disabled Veterans 50% - 69%	61	\$617,000
DV4	Disabled Veterans 70% - 100%	127	\$1,356,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3	\$24,000
DVHS	Disabled Veteran Homestead	104	\$47,832,690
DVHSS	Disabled Veteran Homestead Surviving Spouse	8	\$2,791,607
HS	Homestead	8,179	\$908,940,515
OV65	Over 65	3,619	\$298,976,961
OV65S	OV65 Surviving Spouse	22	\$1,539,000
PARTIAL EXEMPTIONS VALUE LOSS		12,221	\$1,265,112,773
NEW EXEMPTIONS VALUE LOSS			\$1,509,439,494

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$1,509,439,494

New Ag / Timber Exemptions**New Annexations****New Deannexations**

2021 PRELIMINARY TOTALS

03 - TRAVIS COUNTY

Average Homestead Value**Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
220,590	\$535,567	\$148,989	\$386,578
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
219,741	\$535,893	\$148,863	\$387,030

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
72,497	\$114,820,811,917.00	\$92,071,444,464

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

Last Updated: May 19, 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; pending in Senate Finance Committee

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 and extend the exemption to a similar organization in Midland.

H.B. 125 ★

Author: Buckley

Amends/Enacts: §140.011 Local Government Code

Status: Passed by House Appropriations Committee; pending in full House

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: Passed by House; pending in Senate Finance 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 with a single campus 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 bracket includes Midland.

H.B. 457 ★★

Author: Shaheen

Amends/Enacts: §11.13 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

H.J.R. 25 ★★

Author: Shaheen

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

Status: Passed by House; pending in Senate Local Government Committee

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. 988 ★★

Author: Shine

Amends/Enacts: §§5.103, 5.104, 6.155, 6.04, 6.052, 11.253, 23.55, 25.02, 25.19, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 42.01, and 42.015 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

The governing body of a taxing unit could extend the amount of time that goods in transit could stay there without losing their exemption. The taxing unit would have to be in a declared disaster area. The governing body could extend the exemption to goods in transit that stayed for as long as 270 days, but the extension would apply for only one tax year. This bill is also discussed under the headings: *Appraisals, Appraisal Districts and ARBs, Appeals, and Assessment.*

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; passed by Senate; sent to Governor

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: §§313.007, 313.021, 313.024, 313.025, 313.027, 313.0376, 313.031, and 313.032 Tax Code; § 48.256 Education Code; §2303.507 Government Code

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

A qualified investment under the Economic Development Act could include a building or a permanent, nonremovable component of a building that, as part of a discrete project that increases the value of the building or component, is renovated, expanded, modernized, or otherwise improved . . . and that houses tangible personal property.” A school district could give a value limitation to a property owner who renovated, expanded or otherwise improved an existing building. A property owner would pay a \$60,000 fee to a school district along with an application. \$10,000 of that would go to the comptroller if the district decided to consider the application. If the district decided not to consider the application, it would refund the \$10,000 to the owner. The Act would prescribe the contents of an application form but would give the comptroller some flexibility to add additional content. A property owner who received a value limitation would pay a yearly “stabilization payment” that would be a portion of the owner's tax savings. 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. 2014 ★★

Author: Lucio

Amends/Enacts: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

The governing body of a taxing unit could extend the amount of time that goods in transit could stay there without losing their exemption. The taxing unit would have to be in a declared disaster

area. The governing body could extend the exemption to goods in transit that stayed for as long as 270 days, but the extension would apply for only one tax year. This bill is also discussed under the headings: *Appraisals*, *Appraisal Districts and ARBs*, *Appeals*, *Assessment*, and *Collections*.

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: Passed by House; pending in Senate Local Government Committee

Under this bill, the value of real property could not include the value of chicken coops and rabbit pens used for the noncommercial production of food for personal consumption.

H.B. 2711 ★★

Author: Hinojosa

Amends/Enacts: §11.13 Tax Code

Status: Passed by House; pending in Senate Local Government 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: §11.211 Tax Code; §§12.1058 and 12.128 Education Code****Status: Passed by House; pending in Senate Finance Committee**

Real property leased to an independent school district, community college district, or open-enrollment charter school would be exempt if it were used exclusively for the operation or administration of the school or the performance of other educational functions and if it were reasonably necessary for a school purpose. 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: Passed by House Ways and Means Committee; pending in full House

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Appropriations 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. 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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House

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*.

S.B. 113 ★★

Author: West

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

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

S.J.R. 35 ★★ ★

Author: Campbell

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

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

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

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. 1993

Author: Hughes

Amends/Enacts: §§164.001, 164.021, 164.022, 164.023, 164.024, and 164.051

Status: Filed

The state would impose a tax on any “tax preference” given to a wind or solar electric generator. That would include a tax abatement given by a local taxing unit. The state tax would equal 90% of the tax preference. This bill is also discussed under the heading, *Miscellaneous*.

S.B. 1029 ★★★

Author: Huffman

Amends/Enacts: §11.27 Tax Code

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

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

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

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

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: Pending in Senate Local Government Committee

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. 988 ★★

Author: Shine

Amends/Enacts: §§5.103, 5.104, 6.155, 6.04, 6.052, 11.253, 23.55, 25.02, 25.19, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 42.01, and 42.015 Tax Code

Status: Passed by House; referred to Senate

If an appraisal district changed an account number, it would have to notify the property as soon as practicable and again on the next notice of appraised value. 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 and be filed before January 1 of the tax year. The district's refusal to comply could be the subject of a protest to the ARB. These rules would not apply to residential property, an improvement-only account, or a property with delinquent taxes. If an appraisal district changed an account number, it would have to notify the property on the next notice of appraised value.

With respect to property required to be rendered, an appraisal district could not send a corrected or amended notice of appraised value after June 1 unless the purpose of the notice were to include omitted property or correct a clerical error. A district would have to post a notice of appraised value for a property on its website as part of the online records for the property.

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.

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

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: Passed by House; pending in Senate Local Government Committee

An appraisal district could go back only three years to pick up real property erroneously omitted from an appraisal roll.

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: Passed by House; substitute passed by Senate

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. The Senate version refers to the "Carrizo-Wilcox Aquifer." The aquifer is huge and stretches from roughly the Arkansas state line to the Mexican border north of Laredo.

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

H.J.R. 81 ★

Author: Davis

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

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

This proposed constitutional amendment and related bill would apply only in five specified census tracts in Dallas and Harris Counties. 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: §§11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

If an appraisal district changed an account number, it would have to notify the property owner as soon as practicable and again on the next notice of appraised value. 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 and be filed before January 1 of the tax year. The district's refusal to comply could be the subject of a protest to the ARB. These rules would not apply to residential property, an improvement-only account, or a property with delinquent taxes.

With respect to property required to be rendered, an appraisal district could not send a corrected or amended notice of appraised value after June 1 unless the purpose of the notice were to include omitted property or correct a clerical error. A district would have to post a notice of appraised value for a property on its website as part of the online records for the property.

An owner of 1-d-1 land could ask the appraisal district to determine whether a change of use had occurred. The request would state how the owner was currently using the land. 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.

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

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

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: Passed by House; pending in Senate Local Government Committee

In calculating net to land of 1-d-1 land located in or adjacent to a wildlife or livestock disease or pest area, an appraisal district would have to take into consideration the effect of the disease or pest or the designation of the area.

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

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 a 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 under construction on January 1, the district would adjust the value to reflect the percentage of completion. For a property that was complete but not yet stabilized, the district would adjust the value 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: Passed by Ways and Means Committee; pending in full House

As amended, this bill would apply to only seven census tracts in Dallas County. It 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 – 2024; and 2) had a 2024 market value that was at least 25% 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. 3833 ★★

Author: Phil King

Amends/Enacts: §§23.215, 23.55, 23.58, 23.76, 23.86, 23.96, and 23.9807 Tax Code

Status: Passed by House; pending in Senate Local Government 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 a 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 under construction on January 1, the district would adjust the value to reflect the percentage of completion. For a property that was complete but not yet stabilized, the district would adjust the value 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). This bill is also discussed under the hearing, *Assessment*.

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: Passed by House; pending in Senate Local Government Committee**

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. The bill defines a designated historic district as “an area that is zoned or otherwise designated as a historic district under municipal, state, or federal law.”

H.B. 4024**Author: Allison****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. 145****Author: Allison****Amends/Enacts: Art. VIII, §1 Texas Constitution**

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 146

Author: Collier

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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.

H.B. 4495

Author: Murphy

Amends/Enacts: Tax Code §§ 21.021(a) and (b), Tax Code

Status: Pending in House Ways and Means Committee

This bill concerns the allocation of the value of vessels used in interstate commerce. Tax Code §21.021 would now apply only to fleets of vessels and would calculate their allocable value as the sum of the fair market value of all the vessels in the fleet, divided by the ratio of the total fleet mileage in Texas in the previous tax year to the total fleet mileage everywhere in the same year.

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: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House

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*.

S.B. 113 ★

Author: West

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

Status: Passed by Senate Local Government Committee; pending in full Senate

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

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: Pending in Senate Finance Committee

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. 988 ★★

Author: Shine

Amends/Enacts: §§5.103, 5.104, 6.155, 6.04, 6.052, 11.253, 23.55, 25.02, 25.19, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 42.01, and 42.015 Tax Code

Status: Passed by House; referred to Senate

A member of the governing body, officer, or employee of a taxing unit would be prohibited from directly or indirectly communicating with the chief appraiser or another employee of the appraisal district for the purpose of influencing the value at which property was appraised doing so would be a felony.

An ARB would have to hold a public hearing in connection with its adoption of hearing procedures. Those procedures would be posted on the appraisal district's website. Every year, the comptroller would review every ARB's hearing procedures to be sure that they "incorporated" the Comptroller's Model Hearing Procedures. The results of the comptroller's review would be released along with the annual ARB survey results. That report would also include the results of "limited binding arbitrations" concerning procedural matters. Every Appraisal District would have a taxpayer liaison officer, and the chief appraiser or any property owner could file a complaint about the ARB with the TLO. The TLO would report to the board of directors who could direct the ARB Chairman to take "remedial action."

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

An ARB would assign a hearing to a single-member panel if the property owner requested the single-member panel. 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.

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 as allocated by the chief appraiser.”

At the request of a property owner or agent an appraisal district in a county with 120,000 or more people would have to e-mail copies of ARB orders to the requestor. The e-mail would be addition to the regular delivery of the ARB orders.

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

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: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code

Status: Passed by House; referred to Senate

An ARB would assign a hearing to a single-member panel if the property owner requested the single-member panel. 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.

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 as allocated by the chief appraiser.”

At the request of a property owner or agent an appraisal district in a county with 120,000 or more people would have to e-mail copies of ARB orders to the requestor. The e-mail would have to be sent within twenty-one days after the ARB issued its order and would be addition to the regular delivery of the ARB orders.

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

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

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: Passed by House; passed by Senate; sent to Governor**

The Department of Information Resources would establish a website, Texas.gov/PropertyTaxes, 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: Passed by House; passed by Senate Local Government Committee; pending in full Senate

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: Passed by House; pending in Senate Local Government 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. 3585

Author: Meyer

Amends/Enacts: §1151.109 Occupations Code

Status: Pending in House Ways and Means 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.

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. 3786 ★★★

Author: Holland

Amends/Enacts: §5.03 Tax Code

Status: Passed by House; passed by Senate Finance Committee; pending in full Senate

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. 3788 ★★★

Author: Holland

Amends/Enacts: §5.041 Tax Code

Status: Passed by House; passed by Senate Local Government Committee; pending in full Senate

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: Passed by House; pending in Senate Local Government Committee

A notice of appraised value would include a statement about the availability and purpose of an informal conference between a property owner and the appraisal district. An appraisal district would schedule an informal conference with any protesting property owner who wanted one. That informal conference would be scheduled to occur at least six days before the hearing unless the owner agreed to have it on the hearing date. 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: Passed by House; pending in Senate Local Government Committee

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: Passed by House; referred to Senate

The Midland County TAC could no longer serve as either a voting or nonvoting member of the MCAD's board of directors as long as the county contracts out its assessment and collection functions.

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: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House

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.

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.

In a county with 120,000 people or more, a member of an appraisal district's board of directors (other than the county TAC) could serve only three terms on the board. In any county, 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. That three-year cooling-off period would also apply to any employee of the appraisal district and to any tax consultant who had practiced in that county.

The comptroller would have the express authority to provide training to ARB members at a distance. 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. Strangely, the bill contemplates that a property owner might file a protest alleging that the appraised value of a property exceeds the property's appraised value, in other words, a claim that an appraised value exceeds itself.

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. At a property owner's request, an ARB would deliver an "electronic reminder" in addition to its regular notice of a hearing. The property owner could request a reminder by e-mail or my text.

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*.

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

The Public Information Act includes some provisions that apply in counties with more than 50,000 people. They include a provision making sales information in an appraisal district's hands confidential if it comes from a private entity like MLS. This bill would make those provisions applicable in every county regardless of size. 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.

S.B. 916 ★★★

Author: Seliger

Amends/Enacts: §1151.109 Occupations Code

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

The TDLR's website would include a link to the Comptroller's MAP review results for every RPA who had ever served as a chief appraiser. If an appraisal district's directors were considering hiring an RPA as chief appraiser, they could request information about that person from the TDLR. The TDLR would inform them about the status of any compliance efforts of an appraisal district in response to a MAP review in which the RPA served as chief appraiser of that appraisal district.

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

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 Senate Local Government 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: Passed by Senate; passed by House Ways and Means Committee; pending in full House

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. In a county with fewer than 100,000 people, an ARB would not have to offer videoconference hearings if it lacked technological capability to conduct them.

Appeals

H.B. 988 ★★★

Author: Shine

Amends/Enacts: §§5.103, 5.104, 6.155, 6.04, 6.052, 11.253, 23.55, 25.02, 25.19, 41.01, 41.44, 41.445, 41.45, 41.461, 41.47, 41.66, 41A.015, 42.01, and 42.015 Tax Code

Status: Passed by House; referred to Senate

A property owner could use a “limited binding arbitration” to raise procedural complaints about an ARB or a chief appraiser. The owner would first have to provide written notice of the alleged procedural error and give the ARB or Chief Appraiser ten days to correct the alleged error.

A property owner could not appeal separately the portion of an ARB order determining the appraised value of land or the portion of the order determining the appraised value of an improvement to the land if the order determined the appraised value of both.

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: *Exemptions, Appraisals, Appraisal Districts and ARBs, and Assessment.*

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: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code

Status: Passed by House; referred to Senate

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.

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

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: Pending in House Ways and Means Committee**

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: Passed by Senate; passed by House Ways and Means Committee; pending in full House**

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. 3 ★★

Author: Burrows

Amends/Enacts: §§418A.103 Government Code

Status: Passed by House; pending in Senate State Affairs Committee

This bill included several provisions apparently aimed at ensuring that the next pandemic is even deadlier than this one. One of those provisions says that if the presiding officer of the governing body of a taxing unit issued an order that required a private business to close, the taxing unit could not adopt a tax rate higher than the lower of its no-new-revenue rate and its voter-approval rate. This limitation would take effect if the governor determined that the presiding officer had issued a forbidden order.

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

A taxing unit 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 increase 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: Passed by House; pending in Senate Local Government Committee

The definition of *debt* for truth-in-taxation purposes would be changed to a bond, warrant, etc. that satisfies any of nine criteria. They include: approval by voters in an election; self-supporting debt; loans under a state or federal financial assistance program; debt for designated infrastructure; refunding bonds; debt issued in response to an emergency; debt for renovating, improving, or equipping existing buildings; and debt for vehicles and equipment. The Code would no longer require that a debt be payable solely from property taxes. An amendment to the bill basically carries forward the old definition of debt for taxing units in nine specific counties.

H.B. 2014 ★★

Author: Lucio

Amends/Enacts: §§11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code; §201.063 Labor Code

Status: Passed by House; referred to Senate

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 headings: *Exemptions, Appraisal, Appraisal Districts and ARBs, and Appeals*.

H.B. 2043 ★

Author: Leman

Amends/Enacts: §23.46 Tax Code

Status: Passed by House Land and Resource Management Committee; pending in full House

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; passed by Senate; signed Governor
Effective: Immediately

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: Passed by House; passed by Senate; sent to Governor

The Department of Information Resources would establish a website, Texas.gov/PropertyTaxes, 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: Passed by House Ways and Means Committee; pending in full House

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

H.J.R. 141 ★★

Author: Goldman

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

Status: Passed by House; ending in Senate Local Government 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. An amendment would exclude conservation and reclamation districts with outstanding debt. 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: Passed by House; 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 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: §§23.215, 23.55, 23.58, 23.76, 23.86, 23.96, and 23.9807 Tax Code
Status: Passed by House; pending in Senate Local Government Committee

A rollback tax on 1-d-1 land or timberland would not include interest. 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). There would be no interest charge. The same would be true for public access airport property and restricted-use timberland.

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: Pending in House Ways and Means Committee

H.J.R. 144

Author: Crockett

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

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. 4142

Author: Sanford

Amends/Enacts: §§256.052 and 256.053 Transportation Code
Status: Pending in House Ways and Means Committee

This bill concerns the special tax that a county may levy for roads. County commissioners could adopt the tax for a defined area without an election if a majority of registered voters in the area signed a petition supporting it. Or, if the petition requested an election on the tax, the commissioners would be required to call the election. The commissioners could repeal a tax if they determined that it was no longer needed. The bill would also allow petitions to repeal the tax or to put the question to the voters.

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: Pending in House Ways and Means Committee

H.J.R. 149

Author: Sanford

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 155

Author: Stephenson

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

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related 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: Pending in House Ways and Means Committee

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*.

H.J.R. 157

Author: Gates

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

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment concerns tax credits for small businesses damaged by disasters. It is virtually identical to S.J.R. 23 discussed below. But this joint resolution does not have a related bill filed in the House.

H.J.R. 125 ★★★★★

Author: Ellzey

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

Status: Passed by House; passed by Senate; sent to Governor

If a homeowner receiving a school tax freeze on his homestead because he was disabled died, his surviving spouse would inherit the freeze provided that she were fifty-five or older.

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: Passed by Senate; passed by house; signed by Governor

Effective: September 1, 2021

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.

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. 1412 ★★

Author: Paxton

Amends/Enacts: §§256.052 and 256.053 Transportation Code

Status: Passed by Senate; referred to House

This bill concerns the special tax that a county may levy for roads. county commissioners could designate a portion of the county as a defined district. If a majority of registered voters in an area signed a petition, the commissioners would have to designate a defined district. The commissioners could call an election in a district on the adoption of the tax. They would have to call the election if a majority of residents signed a petition. If a tax were adopted, the commissioners could call an election on the question of repealing it. They would have to call the election if a majority of residents signed a petition. The commissioners could repeal the tax on their own if they determined that it was no longer needed.

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: Passed by Senate; pending in House Ways and Means 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: Passed by Senate; amended version passed by House; pending in conference 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 resulted in at least one property owner receiving a temporary disaster exemption. 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.

The House version would exclude school districts. It includes a provision that would reduce a taxing unit's voter-approval rate in the year following the last year in which the unit used 1.08 in its calculations.

S.B. 1850

Author: Powell

Amends/Enacts: §31.051 Tax Code

Status: Pending in Senate Finance Committee

S.J.R. 65

Author: Powell

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

Status: Pending in Senate Finance Committee

This proposed constitutional amendment and related bill would give a teacher a credit against the school taxes on her homestead equal to the amount that she spent on school supplies for her students, but not more than \$100 per year.

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: Pending in Senate Finance Committee

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 both houses; sent to Governor****Effective: September 1, 2021**

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: Passed by House; pending in Senate Local Government Committee**

The option of paying taxes in four installments would extend to any homestead owner in San Antonio.

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. 2014 ★★

Author: Lucio

Amends/Enacts: §§1.071, 11.253, 23.55, 25.02, 25.19, 31.11, 41.44, 41.45, 41.47, 42.01, 42.015, 42.23, and 42.43 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

Under current law, a person entitled to a refund may direct a TAC to send the refund to an address different from the address on the appraisal roll. Under this bill, a TAC could require that such a request be notarized and could require the requestor to include a copy of his driver's license or state-issued identification card. If a property owner overpaid taxes after receiving a court-ordered correction of a tax roll, the refund would not be subject to §31.11. This bill is also discussed under the headings: *Exemptions, Appraisals, Appraisal Districts and ARBs, Appeals, and Assessment.*

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: Passed by House; pending in Senate Local Government 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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Passed by House; pending in Senate Local Government Committee

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: Passed by House; pending in Senate Local Government Committee

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

The Tax Code already has an installment-payment law for certain properties (generally homesteads and property of small businesses) that are in a disaster area and that have been damaged by the disaster. This bill would include properties damaged as the result of an *emergency*. The bill would also give a taxing unit's governing body the option of allowing installment payments on small-business property this is in the disaster or emergency area but that was not damaged by the disaster or emergency. A taxing unit could not allow installment payments on undamaged homesteads.

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

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: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

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

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: Passed by House; passed by Senate Education Committee; pending in full Senate

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. The Committee substitute limits its applicability to counties with a population of more than 40,000 but less than 55,000.

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: Passed by House; pending in Senate Local Government 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 7.5%. 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 85%.

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.

H.J.R. 154

Author: Burns

Amends/Enacts: Art. VII, §3 Texas Constitution

Status: Pending in House Ways and Means Committee

If the legislature ever decreed a zero rate for school Tier-1 m&o taxes or simply abolished school m&o taxes, this proposed constitutional amendment would prohibit a school district from ever assessing those taxes again.

S.B. 998 ★

Author: Hughes

Amends/Enacts: §45.351 Education Code

Status: Passed by Senate Education Committee; pending in full Senate

This bill would apply to a county with more than 40,000 but 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: Passed by Senate; passed by House Ways and Means Committee; pending in full House**

In connection with his school value studies, the comptroller would conduct an annual farm and ranch survey. He would create an instructional guide explaining how a property owner should complete the survey and conduct an annual informational session about the survey. The session could be online or in-person, but a recording would be available on the Comptroller's website. The guide and informational session would be available to the public, including, specifically, the members of an appraisal district's agricultural advisory board. The chief appraiser would give the board members information about the guide and the informational session.

S.B. 1436 ★★★**Author: Bettencourt****Amends/Enacts: §403.303 Government Code****Status: Passed by Senate; passed by House Public Education Committee; pending in full House**

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: Pending in Senate Finance Committee

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: Pending in Senate Finance Committee

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: Pending in Senate Finance Committee

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: Pending in Senate Education Committee

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; passed by Senate; sent to Governor

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: Passed by House; passed by Senate; sent to Governor

The Department of Information Resources would establish a website, Texas.gov/PropertyTaxes 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. 4004 ★★

Author: Rogers

Amends/Enacts: N/A

Status: Passed by House; pending in Senate Local Government Committee

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: Pending in House Administration Committee**

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: Pending in House Ways and Means Committee**

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: Passed by House; pending in Senate Natural Resources and Economic Development Committee**

The life of the Economic Development Act would be extended by four years, until the end of 2024.

H.B. 4351**Author: Moody****Amends/Enacts: §313.024 Tax Code****Status: Pending in House Ways and Means Committee**

A property used as an administrative office or a distribution warehouse could qualify for a school district value limitation under the Economic Development Act.

H.B. 4460**Author: Deshotel****Amends/Enacts; §§313.021, 313.025, 313.0276, and 313.033 Tax Code****Status: Pending in House Ways and Means Committee**

A property owner’s application for a school tax value limitation would include a list of each job that the property owner proposed to create including both qualifying and nonqualifying jobs. A school district could agree to consider a “registered apprenticeship” as a qualifying job. A registered apprenticeship would be one offered in connection with an apprenticeship program registered with the U.S. Department of Labor. A recipient of a value limitation would provide copies of its annual report to the comptroller to the school district and to any city in which the property was located. The recipient’s financial information would have to be independently audited.

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: Passed by Senate; passed by House Urban Affairs Committee; pending in full House

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: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House

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 tax official would have to adopt a procedure that would allow a property owner or agent to choose electronic delivery and include information about that procedure on the tax official's website and on communications to property owners. 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.

As a result of an amendment, the bill would exempt from its requirements tax officials in counties with fewer than 25,000 people.

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: Pending in Senate Natural Resources and Economic Development Committee

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.

S.B. 1993

Author: Hughes

Amends/Enacts: §§164.001, 164.021, 164.022, 164.023, 164.024, and 164.051
Status: Pending in Senate Business and Commerce Committee

The state would impose a tax on any “tax preference” given to a wind or solar electric generator. That would include a school-tax value limitation under the Economic Development Act. The state tax would equal 90% of the tax preference. This bill is also discussed under the heading, *Exemptions*.

5D

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

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana H. Mann
Deputy Chief of Operations

DATE: May 20, 2021

RE: Item No. 5D- Adjustment to 2021 Pay Schedule

The District has experienced a significant challenge in finding qualified applicants and filling positions. With the cost of living in Austin and the surrounding areas increasing exponentially over the past few years, our pay rates are lower than competing jobs, especially in the clerical sector. With large scale businesses moving to Austin, such as Tesla and Amazon, the pay rate for clerical positions will continue to increase as the demand for these positions increases.

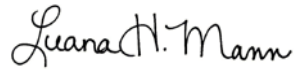
In a recent article, Amazon stated that they will provide workers with an average starting salary of \$17 per hour and a \$1,000 sign-on bonus depending on the location. McDonald's and Chipotle have both stated they are raising the hourly wages for employees across the U.S. "These increases, which have already begun, will be rolled out over the next several months and include shifting the entry level range for crew to at least \$11-\$17 an hour", the fast food giant said in a statement, adding that shift managers would be paid at least \$15 an hour.

The District is proposing in the 2022 proposed budget to increase the pay schedule from 12% in clerical and support positions to 3% in executive and management level positions. Agenda item 5D is a request for the Board of Directors to make this adjustment effective on the June 11, 2021 pay date. The chart below shows the percentage of the workforce and the total number of positions that would be affected by each proposed adjustment. 91.47% of the TCAD workforce will receive at least a 7% adjustment, with clerical staff (32.56% of total workforce) received the highest percentage adjustment of 12%. The estimated cost of this adjustment would not exceed \$275,000 for 2021.

	Grades	Proposed Increase	# of Positions Affected	% of Total Workforce
Clerical	1-4	12%	42	32.56%
Appraisers	5-7	7%	65	50.39%
Salary Professionals	8-12	7%	11	8.53%
Management & Executives	13-22	3%	10	7.75%

The attached Exhibit A shows the current rate, proposed rate, and annual adjustment for each pay grade. Exhibit B, also attached, shows what the 2021 pay schedule would be if a motion was passed by the Board of Directors to adjust the pay schedule.

Respectfully submitted,

A handwritten signature in black ink that reads "Leana H. Mann". The signature is written in a cursive, flowing style.

Leana H. Mann, CGFO
Deputy Chief of Operations

DRAFT

2021 Pay Grade					2022 Proposed Pay Grade				Proposed Annual Increase		
Grade	Min	Max	Salary Min	Salary Max	Min2	Max3	Salary Min4	Salary Max5	Min Step	Max Step	% Increase
1	12.59	17.63	26,187.20	36,670.40	14.10	19.75	29,329.66	41,070.85	3,142.46	4,400.45	12%
2	15.77	22.09	32,801.60	51,460.86	17.66	24.74	36,737.79	51,460.86	3,936.19	5,513.66	12%
3	18.94	26.52	39,395.20	61,780.99	21.21	29.70	44,122.62	61,780.99	4,727.42	6,619.39	12%
4	19.52	27.33	40,601.60	63,667.97	21.86	30.61	45,473.79	63,667.97	4,872.19	6,821.57	12%
5	20.70	28.98	43,056.00	64,497.89	22.15	31.01	46,069.92	64,497.89	3,013.92	4,219.49	7%
6	23.40	32.77	48,672.00	72,932.91	25.04	35.06	52,079.04	72,932.91	3,407.04	4,771.31	7%
7	25.19	35.27	52,395.20	78,496.91	26.95	37.74	56,062.86	78,496.91	3,667.66	5,135.31	7%
8	26.34	36.88	54,787.20	82,080.13	28.18	39.46	58,622.30	82,080.13	3,835.10	5,369.73	7%
9	28.17	39.44	58,593.60	87,777.66	30.14	42.20	62,695.15	87,777.66	4,101.55	5,742.46	7%
10	29.55	41.38	61,464.00	92,095.33	31.62	44.28	65,766.48	92,095.33	4,302.48	6,024.93	7%
11	31.31	43.84	65,124.80	97,570.30	33.50	46.91	69,683.54	97,570.30	4,558.74	6,383.10	7%
12	33.04	46.26	68,723.20	102,956.26	35.35	49.50	73,533.82	102,956.26	4,810.62	6,735.46	7%
13	34.76	48.67	72,300.80	104,270.61	35.80	50.13	74,469.82	104,270.61	2,169.02	3,037.01	3%
14	36.51	51.12	75,940.80	109,519.49	37.61	52.65	78,219.02	109,519.49	2,278.22	3,189.89	3%
15	37.39	52.36	77,771.20	112,176.06	38.51	53.93	80,104.34	112,176.06	2,333.14	3,267.26	3%
16	39.76	55.67	82,700.80	119,267.41	40.95	57.34	85,181.82	119,267.41	2,481.02	3,473.81	3%
17	42.30	59.23	87,984.00	126,894.35	43.57	61.01	90,623.52	126,894.35	2,639.52	3,695.95	3%
18	44.83	62.77	93,246.40	134,478.45	46.17	64.65	96,043.79	134,478.45	2,797.39	3,916.85	3%
19	47.37	66.33	98,529.60	142,105.39	48.79	68.32	101,485.49	142,105.39	2,955.89	4,138.99	3%
20	52.30	73.23	108,784.00	156,887.95	53.87	75.43	112,047.52	156,887.95	3,263.52	4,569.55	3%
21	69.01	96.63	143,540.80	207,020.11	71.08	99.53	147,847.02	207,020.11	4,306.22	6,029.71	3%
22	91.06	127.51	189,404.80	273,177.42	93.79	131.34	195,086.94	273,177.42	5,682.14	7,956.62	3%

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Hourly	14.10	14.38	14.67	14.96	15.27	15.57	15.88	16.20	16.52	16.86	17.19	17.53	17.89	18.24	18.60	18.97	19.35	19.75
	Biweekly	1,128.06	1,150.46	1,173.76	1,197.06	1,221.25	1,245.44	1,270.53	1,295.62	1,321.60	1,348.48	1,375.36	1,402.24	1,430.91	1,459.58	1,488.26	1,517.82	1,548.29	1,579.65
	Annual	29,329.66	29,912.06	30,517.76	31,123.46	31,752.45	32,381.44	33,033.73	33,686.02	34,361.60	35,060.48	35,759.36	36,458.24	37,203.71	37,949.18	38,694.66	39,463.42	40,255.49	41,070.85
2	Hourly	17.66	18.02	18.38	18.75	19.13	19.51	19.90	20.29	20.70	21.11	21.54	21.96	22.40	22.86	23.31	23.78	24.26	24.74
	Biweekly	1,412.99	1,441.66	1,470.34	1,499.90	1,530.37	1,560.83	1,592.19	1,623.55	1,655.81	1,688.96	1,723.01	1,757.06	1,792.00	1,828.74	1,864.58	1,902.21	1,940.74	1,979.26
	Annual	36,737.79	37,483.26	38,228.74	38,997.50	39,789.57	40,581.63	41,396.99	42,212.35	43,051.01	43,912.96	44,798.21	45,683.46	46,592.00	47,547.14	48,478.98	49,457.41	50,459.14	51,460.86
3	Hourly	21.21	21.64	22.08	22.51	22.96	23.42	23.89	24.37	24.86	25.36	25.86	26.38	26.90	27.45	27.99	28.55	29.12	29.70
	Biweekly	1,697.02	1,731.07	1,766.02	1,800.96	1,836.80	1,873.54	1,911.17	1,949.70	1,989.12	2,028.54	2,068.86	2,110.08	2,152.19	2,196.10	2,239.10	2,283.90	2,329.60	2,376.19
	Annual	44,122.62	45,007.87	45,916.42	46,824.96	47,756.80	48,711.94	49,690.37	50,692.10	51,717.12	52,742.14	53,790.46	54,862.08	55,956.99	57,098.50	58,216.70	59,381.50	60,569.60	61,780.99
4	Hourly	21.86	22.30	22.75	23.20	23.67	24.14	24.62	25.11	25.61	26.13	26.64	27.18	27.73	28.28	28.85	29.42	30.02	30.61
	Biweekly	1,748.99	1,783.94	1,819.78	1,855.62	1,893.25	1,930.88	1,969.41	2,008.83	2,049.15	2,090.37	2,131.58	2,174.69	2,218.50	2,262.40	2,308.10	2,353.79	2,401.28	2,448.77
	Annual	45,473.79	46,382.34	47,314.18	48,246.02	49,224.45	50,202.88	51,204.61	52,229.63	53,277.95	54,349.57	55,421.18	56,539.39	57,680.90	58,822.40	60,010.50	61,198.59	62,433.28	63,667.97
5	Hourly	22.15	22.59	23.05	23.51	23.98	24.45	24.94	25.44	25.95	26.47	27.00	27.54	28.09	28.65	29.22	29.81	30.41	31.01
	Biweekly	1,771.92	1,807.02	1,843.82	1,880.63	1,918.30	1,955.96	1,995.34	2,035.57	2,075.80	2,117.74	2,159.69	2,203.34	2,247.00	2,292.37	2,337.74	2,384.82	2,432.75	2,480.69
	Annual	46,069.92	46,982.42	47,939.42	48,896.43	49,875.70	50,854.96	51,878.74	52,924.77	53,970.80	55,061.34	56,151.89	57,266.94	58,422.00	59,601.57	60,781.14	62,005.22	63,251.55	64,497.89
6	Hourly	25.04	25.54	26.05	26.57	27.10	27.65	28.19	28.76	29.34	29.93	30.52	31.13	31.76	32.39	33.04	33.69	34.37	35.06
	Biweekly	2,003.04	2,043.27	2,084.36	2,125.45	2,168.25	2,211.90	2,255.56	2,300.93	2,347.15	2,394.23	2,441.31	2,490.10	2,540.61	2,591.11	2,643.33	2,695.54	2,749.47	2,805.11
	Annual	52,079.04	53,125.07	54,193.36	55,261.65	56,374.45	57,509.50	58,644.56	59,824.13	61,025.95	62,250.03	63,474.11	64,742.70	66,055.81	67,368.91	68,726.53	70,084.14	71,486.27	72,932.91
7	Hourly	26.95	27.49	28.04	28.60	29.18	29.76	30.36	30.97	31.58	32.21	32.86	33.51	34.19	34.87	35.57	36.27	37.00	37.74
	Biweekly	2,156.26	2,199.06	2,243.58	2,288.09	2,334.31	2,380.54	2,428.47	2,477.26	2,526.06	2,576.56	2,628.78	2,680.99	2,734.92	2,789.70	2,845.34	2,901.84	2,960.05	3,019.11
	Annual	56,062.86	57,175.66	58,332.98	59,490.29	60,692.11	61,893.94	63,140.27	64,408.86	65,677.46	66,990.56	68,348.18	69,705.79	71,107.92	72,532.30	73,978.94	75,447.84	76,961.25	78,496.91
8	Hourly	28.18	28.75	29.32	29.91	30.51	31.12	31.74	32.38	33.02	33.68	34.36	35.04	35.75	36.45	37.19	37.93	38.69	39.46
	Biweekly	2,254.70	2,300.07	2,345.44	2,392.52	2,440.46	2,489.25	2,538.90	2,590.26	2,641.62	2,694.69	2,748.62	2,803.40	2,859.90	2,916.39	2,975.46	3,034.52	3,095.30	3,156.93
	Annual	58,622.30	59,801.87	60,981.44	62,205.52	63,451.86	64,720.45	66,011.30	67,346.66	68,682.02	70,061.89	71,464.02	72,888.40	74,357.30	75,826.19	77,361.86	78,897.52	80,477.70	82,080.13
9	Hourly	30.14	30.74	31.36	31.98	32.62	33.28	33.94	34.63	35.32	36.03	36.74	37.48	38.23	38.99	39.77	40.56	41.38	42.20
	Biweekly	2,411.35	2,459.29	2,508.94	2,558.58	2,609.94	2,662.16	2,715.23	2,770.02	2,825.66	2,882.15	2,939.50	2,998.57	3,058.49	3,119.26	3,181.75	3,245.10	3,310.15	3,376.06
	Annual	62,695.15	63,941.49	65,232.34	66,523.18	67,858.54	69,216.16	70,596.03	72,020.42	73,467.06	74,935.95	76,427.10	77,962.77	79,520.69	81,100.86	82,725.55	84,372.50	86,063.95	87,777.66
10	Hourly	31.62	32.25	32.89	33.56	34.23	34.91	35.61	36.32	37.04	37.78	38.54	39.31	40.10	40.91	41.72	42.55	43.41	44.28
	Biweekly	2,529.48	2,579.98	2,631.34	2,684.42	2,738.34	2,793.13	2,848.77	2,905.26	2,963.47	3,022.54	3,083.31	3,144.94	3,208.29	3,272.49	3,337.54	3,404.31	3,472.79	3,542.13
	Annual	65,766.48	67,079.58	68,414.94	69,794.82	71,196.94	72,621.33	74,067.97	75,536.86	77,050.27	78,585.94	80,166.11	81,788.54	83,415.49	85,084.69	86,776.14	88,512.11	90,292.59	92,095.33
11	Hourly	33.50	34.18	34.85	35.56	36.26	36.99	37.73	38.49	39.25	40.04	40.84	41.66	42.49	43.34	44.20	45.09	45.99	46.91
	Biweekly	2,680.14	2,734.06	2,787.99	2,844.49	2,900.98	2,959.19	3,018.26	3,079.03	3,139.81	3,203.15	3,267.35	3,332.41	3,399.18	3,466.80	3,536.14	3,607.18	3,679.09	3,752.70
	Annual	69,683.54	71,085.66	72,487.79	73,956.69	75,425.58	76,938.99	78,474.66	80,054.83	81,635.01	83,281.95	84,951.15	86,642.61	88,378.58	90,136.80	91,939.54	93,786.78	95,656.29	97,570.30
12	Hourly	35.35	36.06	36.78	37.51	38.26	39.03	39.81	40.61	41.42	42.25	43.10	43.96	44.83	45.73	46.65	47.58	48.54	49.50
	Biweekly	2,828.22	2,884.72	2,942.07	3,001.14	3,061.06	3,122.69	3,185.18	3,248.52	3,313.58	3,380.34	3,447.97	3,516.45	3,586.64	3,658.54	3,732.16	3,806.63	3,882.82	3,959.86
	Annual	73,533.82	75,002.72	76,493.87	78,029.54	79,587.46	81,189.89	82,814.58	84,461.52	86,152.98	87,888.94	89,647.17	91,427.65	93,252.64	95,122.14	97,036.16	98,972.43	100,953.22	102,956.26
13	Hourly	35.80	36.52	37.24	38.00	38.76	39.53	40.32	41.13	41.95	42.79	43.64	44.52	45.40	46.32	47.25	48.18	49.15	50.13
	Biweekly	2,864.22	2,921.90	2,979.58	3,039.74	3,100.71	3,162.51	3,225.96	3,290.23	3,356.15	3,422.90	3,491.29	3,561.33	3,632.19	3,705.53	3,779.69	3,854.67	3,932.13	4,010.41
	Annual	74,469.82	75,969.50	77,469.18	79,033.14	80,618.51	82,225.31	83,874.96	85,546.03	87,259.95	88,995.30	90,773.49	92,594.53	94,436.99	96,343.73	98,271.89	100,221.47	102,235.33	104,270.61
14	Hourly	37.61	38.36	39.13	39.90	40.71	41.52	42.35	43.20	44.06	44.94	45.85	46.76	47.69	48.65	49.62	50.61	51.62	52.65
	Biweekly	3,008.42	3,068.58	3,130.38	3,192.18	3,256.45	3,321.54	3,388.29	3,456.67	3,525.07	3,595.11	3,667.62	3,740.96	3,815.12	3,891.75	3,969.21	4,049.14	4,129.89	4,212.29
	Annual	78,219.02	79,782.98	81,389.78	82,996.58	84,667.65	86,380.14	88,095.49	89,852.26	91,651.87	93,472.91	95,358.22	97,264.96	99,193.12	101,185.55	103,199.41	105,277.54	107,377.09	109,519.49
15	Hourly	38.51	39.28	40.07	40.87	41.68	42.52	43.37	44.24	45.12	46.02	46.95	47.88	48.84	49.82	50.82	51.83	52.87	53.93
	Biweekly	3,080.94	3,142.74	3,205.36	3,269.63	3,334.73	3,401.47	3,469.66	3,539.08	3,609.94	3,681.63	3,755.79	3,830.78	3,907.41	3,985.69	4,065.62	4,146.37	4,229.59	4,