



2023 Annual Report

Bandera Central Appraisal District
1206 Main Street – P.O. Box 1119
Bandera, TX 78003
(830) 796-3039
www.bancad.org



Bandera Central Appraisal District

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October 2024

Welcome from the Chief Appraiser:

It is my pleasure to present the 2023 Bandera Central Appraisal District Annual Report. The purpose of this report is to provide a summarized year to year comparison and analysis of appraisal activity as well as to provide transparency in reporting of imperative data.

The Bandera Central Appraisal District strives to provide fair and uniform market value appraisals while operating in an efficient and accurate manner. It is our hope that this Annual Report will allow greater insight into the operations of the Bandera Central Appraisal District.

With our staff experience, knowledge, and professionalism, our office looks forward to continuing to serve and assist the entities and property owners of Bandera County.

Sincerely,

Maria A. Garcia RPA, CCA
Interim Chief Appraiser

General Information:

The Bandera Central Appraisal District (BCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. The local property tax system follows the principle of checks and balances. An appraisal district board of directors hires the chief appraiser, sets the budget, and appoints the appraisal review board members.

The directors have no authority to set values or appraisal methods. The chief appraiser carries out the appraisal district's legal duties, hires the staff, makes the appraisals, and operates the appraisal office. The Bandera Central Appraisal District Board of Directors consists of five members. The Directors are appointed or elected by the eligible taxing units of Bandera County in accordance with Section 6.03 of the Texas Property Tax Code. The Bandera Assessor/Collector is a non-voting member of the Board of Directors.

BCAD Board Members:

Bo Mansfield (Chairman)
George Sharman (Vice-Chairman)
Don Giles (Secretary)
Russell Hevenor
Mike Wilson
Rebekah Dolphus - Tax Assessor/Collector (Non-Voting Member)

<u>Appraisal Date:</u>	January 01,2023	<u>Parcels Appraised:</u>	35,527
<u>Tax Year:</u>	2022	<u>Property Types:</u>	Real & Personal
<u>Last Physical Inspection:</u>	August 2021 to April, 2022	<u>Assessment Ratio:</u>	100% of Market Value
<u>Prior Tax Year:</u>	2022	<u>Appraisal Area:</u>	Bandera County

Purpose of Report:

The purpose of this report is to better inform the property owners within the boundaries of the Bandera Central Appraisal District (BCAD) of year-to-year data and changes within the state property tax system. Appraisals performed by the BCAD are an estimate of market value on January 1 of each year as defined by the Texas Property Tax Code (Sec. 1.04) on all taxable property within the boundaries of the BCAD. The intended use of the appraisals are to establish a tax base upon which a property tax will be levied and provide the taxing entities of Bandera County a certified appraisal roll of all taxable property within their jurisdictions for purposes of Ad Valorem Taxation only.

Market Value Defined as:

The pricing at which property would transfer for cash or its equivalent under prevailing market conditions if:

- A. Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- B. 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
- C. Both the seller and the purchaser seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

Entities Served:

Bandera County

City of Bandera

Bandera Independent School District

Medina Independent School District

Northside Independent School District

Utopia Independent School District

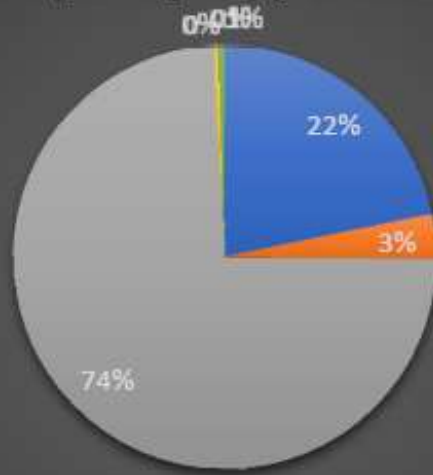
Flying 'L' Ranch Public Utility District

Utopia /Vanderpool Area ESD #1

Bandera County River Authority and Groundwater District

2023 BCAD Property Type Breakdown at Certification					
State Code	Description	No. of Accts / Units	New Market Value	Market Value	% of Total
A,B,M,O	Residential Real	9,520	\$74,188,160	\$1,819,505,899	22%
F1,F2	Commercial/Industrial Real	730	\$1,996,510	\$287,686,547	3%
C,D,E	Vacant Land	25,278	\$31,753,540	\$6,193,071,220	74%
L1,L2, S	Business Personal Property	788	\$0	\$30,659,140	0%
X	Total Exempt Properties	1,010	\$1,006,150	\$315,973	0%
G,J	Oil and Gas/Utilities	248	\$0	\$43,201,716	1%
Totals			\$108,944,360	\$8,374,440,495	100%

BCAD Property Type Breakdown

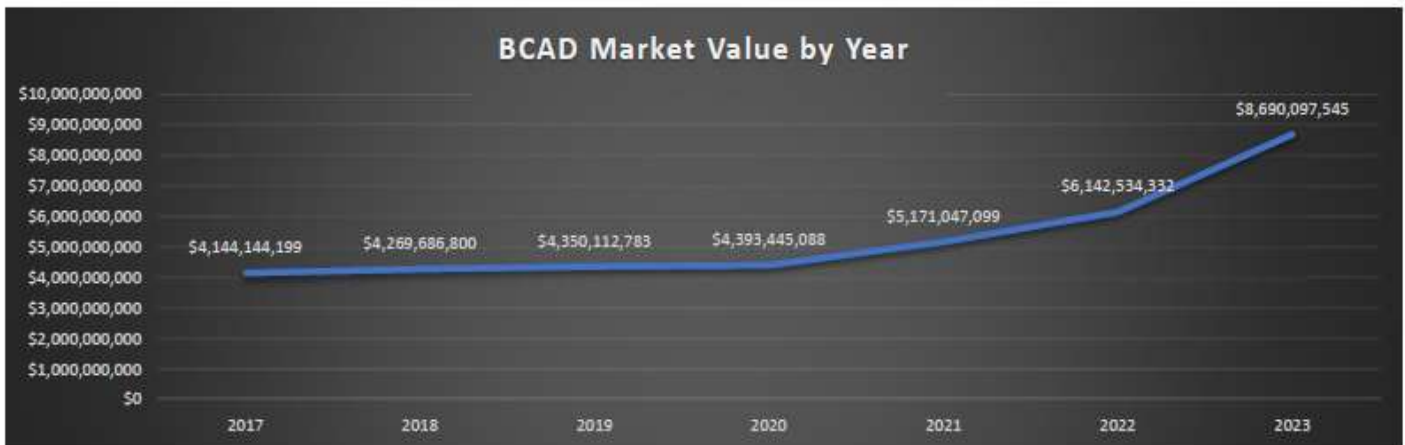


■ Residential Real ■ Commercial/Industrial Real ■ Vacant Land
■ Business Personal Property ■ Total Exempt Properties ■ Oil and Gas/Utilities

Market Comparison by Taxing Entity							
Entity	2018 Certified Market	2019 Certified Market	2020 Certified Market	2021 Certified Market	2022 Certified Market	2023 Certified Market	% Change from 2022 to 2023
Bandera County	\$4,269,686,800	\$4,350,112,783	\$4,393,445,088	\$5,171,047,099	\$6,142,534,332	\$8,690,097,545	41.47%
City of Bandera	\$153,619,532	\$154,969,396	\$155,540,753	\$171,169,490	\$187,164,952	\$249,701,627	33.41%
Bandera Independent School District	\$2,783,826,828	\$2,853,693,515	\$2,896,003,110	\$3,429,970,035	\$4,211,918,236	\$5,178,174,262	22.94%
Medina Independent School District	\$989,873,560	\$996,242,295	\$999,258,714	\$1,181,255,051	\$1,341,872,669	\$2,018,829,736	50.45%
Northside Independent School District	\$54,789,059	\$56,369,796	\$57,653,965	\$67,596,284	\$76,955,617	\$87,785,828	14.07%
Utopia Independent School District	\$439,049,044	\$441,606,480	\$440,529,042	\$494,619,861	\$514,071,455	\$1,407,364,170	173.77%
Bandera County River Authority and Groundwater District	\$4,269,686,800	\$4,350,112,783	\$4,393,445,088	\$5,171,266,789	\$6,142,698,272	\$8,690,615,785	41.48%
Flying "L" Ranch Public Utility District	\$50,531,039	\$51,957,119	\$54,129,050	\$70,015,987	\$93,634,501	\$112,651,588	20.31%
Utopia/Vanderpool Area ESD #1	\$435,799,698	\$440,204,043	\$439,491,520	\$494,619,861	\$502,051,012	\$1,423,741,570	183.59%

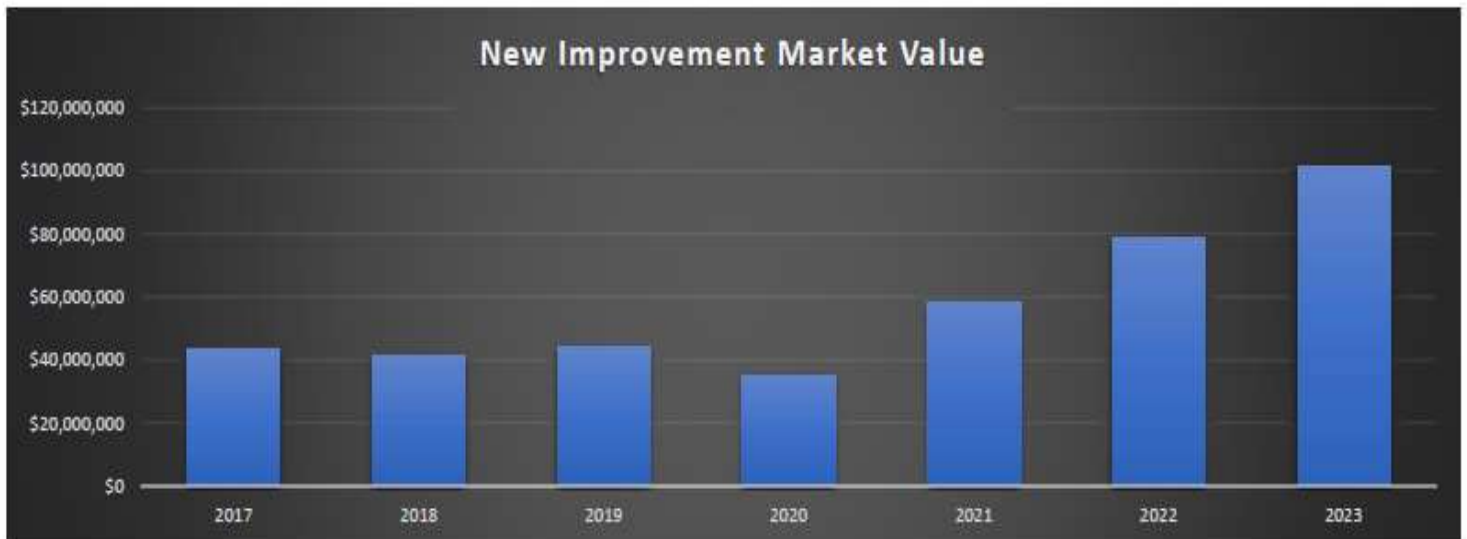
Market Value by Year

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$4,144,144,199	\$4,269,686,800	\$4,350,112,783	\$4,393,445,088	\$5,171,047,099	\$6,142,534,332	\$8,690,097,545



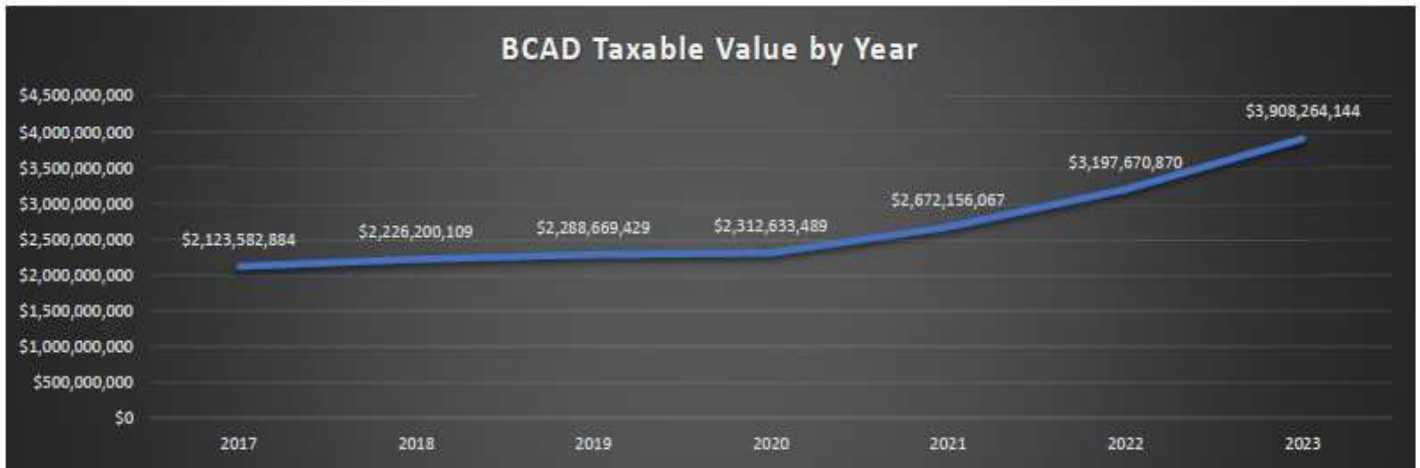
New Improvement Market Value by Year

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$43,083,661	\$41,098,149	\$44,319,260	\$35,108,310	\$58,204,284	\$78,679,697	\$101,580,161



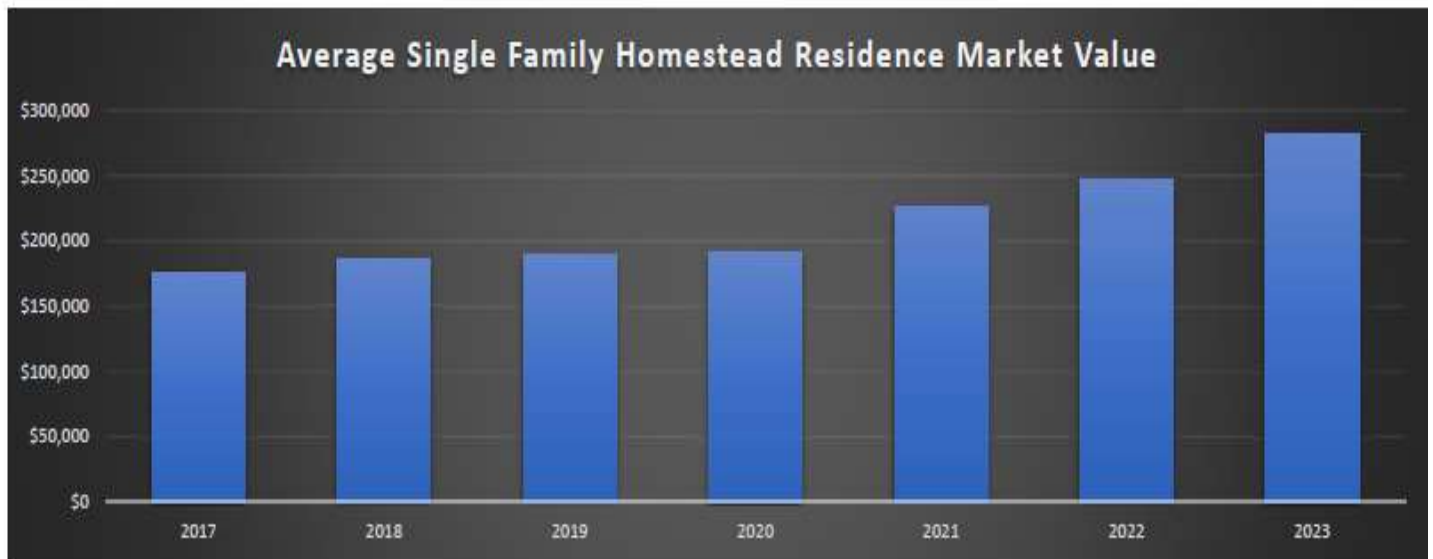
Taxable Value by Year

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$2,123,582,884	\$2,226,200,109	\$2,288,669,429	\$2,312,633,489	\$2,672,156,067	\$3,197,670,870	\$3,908,264,144



Average Single Family Residence Market Value

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$175,887	\$185,279	\$188,859	\$190,475	\$226,275	\$246,585	\$282,744



Taxpayer Appeal Results:

For the 2023 tax year in accordance with Texas Property Tax Code 25.19, the Bandera Central Appraisal District mailed the required notices of appraised value. Notices of appraised value were mailed on May 1, 2023. All property owners and/or authorized tax consultants had until May 31, 2023, to file an appeal with the Appraisal Review Board (ARB) under Texas Property Tax Code 41.44.

The Appraisal Review Board (ARB) hearings began May 31, 2023, and concluded by the ARB approving the records and the Chief Appraiser certifying the roll, on August 2, 2023.

<u>2023 BCAD Protest Breakdown:</u>						
	Online Appeals	Settled	Withdrawn	Hearings Held	No-Show	Total Protests
Residential	246	679	77	765	469	2236
Commercial/Industrial	8	48	12	108	46	222
Business Personal	-	9	3	0	6	18
Land	230	781	83	560	742	2396
Inventory	-	-	-	4	-	4
Utilities	-	2	-	54	1	57
Totals	484	1,519	175	1,491	1,264	4,933

Total Protest Numbers by Year:

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
2,098	1,430	1,945	1,297	1,066	3,458	3,458	4,933

2023 Tax Rates for the Taxing Entities in Bandera County

Taxing Entity	Total Tax Rate (per \$100)
Bandera County (BC)	0.519500
County Road (CR)	0.040000
Special Road (SPC)	0.000000
Bandera ISD (BS)	0.793000
Medina ISD (MS)	0.895200
Utopia ISD (US)	0.669200
Northside ISD (NS)	1.011700
City of Bandera (BT)	0.470000
Flying L (FR)	0.383080
Bandera County River Authority & Groundwater District (SW)	0.040640
Utopia/Vanderpool Emergency Services District (ESD#1)	0.075545
Combination of Rates	
County, County Road, Special Road, BCragd, Bandera ISD, City	1.863140
County, County Road, Special Road, BCragd, Bandera ISD, Flying L	1.776220
County, County Road, Special Road, BCragd, Bandera ISD	1.393140
County, County Road, Special Road, BCragd, Medina ISD	1.495340
County, County Road, Special Road, BCragd, Northside ISD	1.611840
County, County Road, Special Road, BCragd, Utopia ISD, ESD#1	1.344885
County, County Road, Special Road, BCragd, Utopia ISD	1.269340

Exemptions:

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

Residential Homestead:

The chart represents the total exemption amounts available to homeowners who qualify for the exemption on home sites with a maximum residential use of 20 acres.

Exemptions Offered by Bandera County Taxing Entities

Exemptions	Exempt Amount/ % (Mandated by State Law)	Exempt Amount/ % (Option Granted by Entity)
Bandera County (BC)		
Homestead (HS)	-	1% or \$5,000 Minimum
Over 65 (OV 65)	-	\$10,000
Disabled Person (DP)	-	\$3,000
Bandera County - County Road (CR)		
Homestead (HS)	-	1% or \$5,000 Minimum
Over 65 (OV 65)	-	\$10,000
Disabled Person (DP)	-	\$3,000
Bandera County - Special Road (SPC)		
Homestead (HS)	-	1% or \$5,000 Minimum
Over 65 (OV 65)	-	\$10,000
Disabled Person (DP)	-	\$3,000
Bandera County River Authority & Groundwater District (SW)		
Homestead (HS)	-	\$5,000
Over 65 (OV 65)	-	-
Disabled Person (DP)	\$10,000	-
City of Bandera (BT)		
Homestead (HS)	-	7% or \$5,000 Minimum
Over 65 (OV 65)	-	\$15,000
Disabled Person (DP)	-	-
Flying 'L' Ranch Public Utility District (FR)		
Homestead (HS)	-	20% or \$5,000 Minimum
Over 65 (OV 65)	-	-
Bandera ISD (BS)		
Homestead (HS)	\$100,000	-
Over 65 (OV 65)	\$10,000	\$5,000
Disabled Person (DP)	\$10,000	-
Disabled Person (DP)	-	-
Medina ISD (MS)		
Homestead (HS)	\$100,000	-
Over 65 (OV 65)	\$10,000	\$10,000
Disabled Person (DP)	\$10,000	-
Northside ISD (NS)		
Homestead (HS)	\$100,000	-
Over 65 (OV 65)	\$10,000	\$13,330
Disabled Person (DP)	\$10,000	\$13,330
Utopia ISD (US)		
Homestead (HS)	\$100,000	-
Over 65 (OV 65)	\$10,000	-
Disabled Person (DP)	\$10,000	-
Utopia/Vanderpool Area ESD #1 (ESD)		
Homestead (HS)	-	-
Over 65 (OV 65)	-	-
Disabled Person (DP)	-	-
Disabled Veteran Exemption for all Taxing Units		
Percentage Disability	Exemption Amount	Provision
(DV 1) 10%-29%	\$5,000	Mandated by State Law
(DV 2) 30%-49%	\$7,500	Mandated by State Law
(DV 3) 50%-69%	\$10,000	Mandated by State Law
(DV 4) 70%-100%	\$12,000	Mandated by State Law
(DVHS) 100% Disabled	Total Residence Exempt (All Taxing Units)	Mandated by State Law

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead of existing structures, (any/all new improvements added to the home site will cause the ceiling to be readjusted factoring in the new improvements market value, and then reset in the subsequent tax year).

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which limits the increase of taxable value on the homestead property to ten (10%) percent a year. However, the market value will be reflective of the local real estate market.

Disabled Veterans:

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (as described above), disabled veterans without a 100% service-connected disability are allowed a homestead exemption for their residence, or a general exemption (non-homestead) on any property they own based upon the percentage rating as determined by the Department of Veteran's Affairs. Current exemption amounts, as based upon these ratings are shown in the chart below:

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



Bandera Central Appraisal District

Partial Exemptions by Taxing Unit for 2023

Entity	Exemption	Number of	Total Exempted
Bandera County (BC)	DP	354	\$909,522
	DPS	14	\$39,000
	DV1	51	\$265,000
	DV1S	1	\$5,000
	DV2	45	\$316,360
	DV2S	2	\$7,500
	DV3	62	\$530,000
	DV3S	1	\$10,000
	DV4	522	\$5,070,909
	DV4S	50	\$558,130
	DVHS	340	\$112,612,608
	DVHSS	39	\$9,979,174
	HS	7,006	\$33,868,218
County Road (CR)	OV65	3,346	\$30,368,768
	OV65S	292	\$2,651,857
	DP	354	\$1,819,044
	DPS	14	\$39,000
	DV1	51	\$265,000
	DV1S	1	\$5,000
	DV2	45	\$316,360
	DV2S	2	\$7,500
	DV3	62	\$530,000
	DV3S	1	\$10,000
	DV4	522	\$5,070,909
	DV4S	50	\$557,060
	DVHS	340	\$111,713,639
	DVHSS	39	\$9,899,174
	HS	7,006	\$33,862,779
	OV65	3,346	\$31,428,768
	OV65S	292	\$2,651,857

Entity	Exemption	Number of	Total Exempted
Bandera ISD (BS)	DP	330	\$1,868,091
	DPS	14	\$96,330
	DV1	47	\$186,000
	DV1S	1	\$5,000
	DV2	43	\$286,360
	DV2S	2	\$6,543
	DV3	57	\$465,213
	DV3S	1	\$10,000
	DV4	467	\$4,141,264
	DV4S	46	\$433,630
	DVHS	317	\$80,449,690
	DVHSS	32	\$5,885,006
	HS	6,040	\$522,773,051
Medina ISD (MS)	OV65	2,809	\$33,035,567
	OV65S	246	\$3,012,153
	DP	18	\$88,209
	DPS	-	-
	DV1	2	\$10,000
	DV1S	-	-
	DV2	1	\$7,500
	DV2S	-	-
	DV3	2	\$22,000
	DV3S	-	-
	DV4	22	\$185,944
	DV4S	1	\$12,000
	DVHS	10	\$3,015,433
	DVHSS	3	\$221,410
	HS	591	\$52,793,136
Northside ISD (NS)	OV65	334	\$5,231,379
	OV65S	31	\$488,929
	DP	3	\$39,990
	DPS	-	-
	DV1	-	-
	DV1S	-	-
	DV2	1	\$7,500
	DV2S	-	-
	DV3	2	\$20,000
	DV3S	-	-
	DV4	15	\$144,000
	DV4S	-	-
	DVHS	6	\$1,018,292
	DVHSS	1	\$200,057
	HS	139	\$13,033,953
	OV65	57	\$1,100,311
	OV65S	3	\$69,990

DP: Disabled Person

DV1: Disabled Veteran 1 (Disability Rating of 10% to 29%)

DV1S: Disabled Veteran 1 Surviving Spouse (Disability Rating of 10% to 29%)

DV2: Disabled Veteran 2 (Disability Rating of 30% to 49%)

DV2S: Disabled Veteran 2 Surviving Spouse (Disability Rating of 30% to 49%)

DV3: Disabled Veteran 3 (Disability Rating of 50% to 69%)

DV3S: Disabled Veteran 3 Surviving Spouse (Disability Rating of 50% to 69%)

DV4: Disabled Veteran 4 (Disability Rating of 70% to 100%)

DV4S: Disabled Veteran 4 Surviving Spouse (Disability Rating of 70% to 100%)

DVHS: Disabled Veteran Homestead

DVHSS: Disabled Veteran Homestead Surviving Spouse

HS: Homestead Exemption

OV65: Age 65 or Older Exemption

OV65S: Age 65 or Older Exemption Surviving Spouse



Bandera Central Appraisal District

Partial Exemptions by Taxing Unit for 2023

Entity	Exemption	Number of	Total Exempted
Utopia ISD (US)	DP	3	\$2,500
	DPS	-	-
	DV1	2	\$10,000
	DV1S	-	-
	DV2	-	-
	DV2S	-	-
	DV3	1	\$10,000
	DV3S	-	-
	DV4	19	\$180,030
	DV4S	3	\$36,000
	DVHS	8	\$1,207,678
	DVHSS	3	\$531,898
	HS	246	\$21,858,338
City of Bandera (BT)	OV65	15	\$1,201,529
	OV65S	12	\$100,000
	DP	9	\$127,500
	DPS	-	-
	DV1	-	-
	DV1S	-	-
	DV2	-	-
	DV2S	-	-
	DV3	2	\$10,000
	DV3S	-	-
	DV4	7	\$60,000
	DV4S	-	-
	DVHS	9	\$1,657,925
Bandera County River Authority and Groundwater District (SW)	DVHSS	-	-
	HS	190	\$3,079,351
	OV65	98	\$1,395,000
	OV65S	13	\$195,000
	DP	354	\$0
	DPS	14	\$0
	DV1	51	\$265,000
	DV1S	1	\$5,000
	DV2	45	\$316,360
	DV2S	2	\$7,500
	DV3	62	\$530,000
	DV3S	1	\$10,000
	DV4	522	\$5,070,909
	DV4S	50	\$558,130
	DVHS	340	\$112,640,367
	DVHSS	39	\$9,979,174
	HS	7,006	\$31,429,939
	OV65	3,346	\$0
	OV65S	292	\$0

Entity	Exemption	Number of	Total Exempted
Flying 'L' Ranch Public Utility District (FR)	DP	6	\$0
	DPS	1	\$0
	DV1	2	\$17,000
	DV1S	-	-
	DV2	-	-
	DV2S	-	-
	DV3	1	\$10,000
	DV3S	-	-
	DV4	13	\$120,000
	DV4S	-	-
	DVHS	9	\$3,598,910
	DVHSS	1	\$186,090
	HS	177	\$13,381,392
Utopia/Vanderpool Area Emergency Services District #1 (ESD)	OV65	102	\$0
	OV65S	9	\$0
	DP	1	\$5,000
	DPS	-	-
	DV1	-	-
	DV1S	-	-
	DV2	-	-
	DV2S	-	-
	DV3	1	\$10,000
	DV3S	-	-
	DV4	16	\$144,030
	DV4S	3	\$36,000
	DVHS	7	\$1,698,665
	DVHSS	3	\$789,579
	HS	-	-
	OV65	-	-
	OV65S	-	-

DP: Disabled Person

DV1: Disabled Veteran 1 (Disability Rating of 10% to 29%)

DV1S: Disabled Veteran 1 Surviving Spouse (Disability Rating of 10% to 29%)

DV2: Disabled Veteran 2 (Disability Rating of 30% to 49%)

DV2S: Disabled Veteran 2 Surviving Spouse (Disability Rating of 30% to 49%)

DV3: Disabled Veteran 3 (Disability Rating of 50% to 69%)

DV3S: Disabled Veteran 3 Surviving Spouse (Disability Rating of 50% to 69%)

DV4: Disabled Veteran 4 (Disability Rating of 70% to 100%)

DV4S: Disabled Veteran 4 Surviving Spouse (Disability Rating of 70% to 100%)

DVHS: Disabled Veteran Homestead

DVHSS: Disabled Veteran Homestead Surviving Spouse

HS: Homestead Exemption

OV65: Age 65 or Older Exemption

OV65S: Age 65 or Older Exemption Surviving Spouse

State Comptroller PTAD Studies

According to Section 5.10 and 5.102 of the Texas Property Tax Code, the State Comptroller's Property Tax Assistance Division (PTAD) shall conduct two reviews/studies of appraisal districts. These PTAD reviews/studies have an alternating cycle in which one year the PTAD conducts a Property Value Study (PVS) and the following year a Methods & Assistance Program (MAP) review.

The PVS determines the degree of uniformity and median level of appraised value ratios within certain state categories, for each appraisal district. It also determines the taxable value of property for each school district in regards to school funding. In conducting the study, the comptroller applies appropriate standard statistical analysis techniques to data collected as required by Section 403.302, of the Government Code. A PVS was conducted for the 2023 appraisal year, please see the results listed below.

The MAP reviews the governance of the appraisal district, taxpayer assistance, and the appraisal standards, operating procedures, and methodology used by each appraisal district. The areas of study remain the same year to year, but the specific questions, number of questions, documentation requested, and scoring system do change. Pre-2014, the highest score possible was 'Exceeds', determined by a score exceeding 89 in each MAP review category. From 2014 to present a score between 90-100 was considered a 'Meets' and a 'Meets All' determination was reserved for a 100 score. A MAP review was conducted for the 2023 appraisal year, please see the results listed below.

BCAD Property Value Study (PVS) Results

	<u>2014</u>	<u>2016</u>	<u>2018</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Median Level of Appraisal	1.00	1.01	0.99	0.86	0.91	0.84
Coefficient of Dispersion	11.00	16.37	10.87	22.41	12.83	27.79

BCAD Methods & Assistance Program (MAP) Results

	<u>2015</u>	<u>2017</u>	<u>2019</u>	<u>2021</u>	<u>2023</u>
Governance	Meets All	Meets All	Meets All	Meets All	Needs Significant Improvement
Taxpayer Assistance	Meets All	Meets All	Meets All	Meets All	Needs Some Improvement
Operating Procedures	Meets All	Meets All	Meets	Meets	Needs Significant Improvement
Appraisal Standards, Procedures, and Methodology	Meets All	Meets All	Meets All	Meets All	Meets



The Bandera Central Appraisal District strives to keep the citizens of Bandera County and the surrounding areas informed about the Texas Property Tax System, either by news releases, publications, legislative changes, and website updates. If you have any questions regarding your property, feel free to contact our office and we will be glad to assist you in any way we can.

Bandera Central Appraisal District

1206 Main Street – P.O. Box 1119

Bandera, TX 78003

(830) 796-3039

www.bancad.org

Texas Legislature Information

The Texas Legislature meets in odd-numbered years. There were significant Texas Property Tax Law changes made during the 2023 session. The changes are explained in the booklet “Texas Property Tax Law Changes 2023” published by the Property Tax Assistance Division of the Texas Comptroller of Public Accounts.

88th Texas Legislative Session

2023 Legislative Action

(Summary Below)

Section 1.07	<p>HB 1228 - amends subsection (a), related to the requirement that delivery of a notice to a property owner be made by regular first-class mail, with postage prepaid, unless another provision requires or authorizes a different method of delivery, to strike language related to agreements for electronic delivery under Tax Code Section 1.085 and Section 1.086, which is repealed by the bill.</p> <p>Effective Jan. 1, 2024.</p>
Section 1.085	<p>HB 1228 amends subsection (a) to define “communication” to mean a notice, rendition, application form, completed application, report, filing, statement, appraisal review board order, tax bill, or other item of information required or permitted to be delivered, and “tax official” to mean a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit, or a person designated by a listed person to perform a function on the behalf of that person. Redesignates subsection (a) as subsection (a-1) to require a communication that is required or permitted to be delivered between a tax official and a property owner or an owner’s agent be delivered electronically if the property owner or owner’s agent elects to exchange communications with the tax official electronically.</p> <p>The bill adds subsection (a-2) to require a tax official to establish a procedure that allows a property owner or owner’s agent to elect to exchange communications with the tax official electronically. The tax official must specify the manner in which the communications will be exchanged and the method that will be used to confirm the delivery of communications. Adds subsection (a-3) to provide that the election must be made in writing on a form prescribed by the Comptroller and remains in effect until rescinded in writing by the property owner or owner’s agent.</p> <p>Adds subsection (a-4) to prohibit a tax official from charging a fee to accept an electronically delivered communication.</p> <p>Adds subsection (a-5) to authorize a tax official to require</p>

a property owner or owner's agent to provide an email address and other information necessary to exchange communications electronically. Adds subsection (a-6) to require a tax official to prominently display information necessary for property electronic delivery of communication to the tax official on the official's Internet website and, if the official is a chief appraiser, in any notice of appraised value delivered under Tax Code Section 25.19.

Amends subsection (d) to provide that the electronic delivery of any communication by a tax official to a property owner or owner's agent is effective on delivery by the tax official. Adds subsection (d-1) to provide that the electronic delivery of a communication by a property owner or owner's agent to a tax official is timely if the communication is addressed to the correct delivery portal or electronic delivery system and received by the tax official's server on or before the date the communication is due.

Amends subsection (e) to require the Comptroller to adopt guidelines for the implementation of this section by tax officials; makes conforming changes. The bill makes conforming changes to subsections (f), (i) and (l) related to the election to exchange communications electronically. Adds subsection (n) to require a tax official to acknowledge receipt of a communication delivered electronically by a property owner or owner's agent.

The bill repeals the following provisions:

- Subsection (b) requiring an agreement between a chief appraiser and a property owner to be in writing or electronic form;
- Subsection (c) allowing an agreement to address other matters;
- Subsection (g) requiring a chief appraiser to enter into an agreement with a property owner having more than 25 accounts, in a county over 200,000 in population;
- Subsection (h) requiring a chief appraiser to publish notice authorizing electronic communication in the newspaper.
- Subsection (k) prohibiting a decision by a chief appraiser to not to enter into an agreement from being reviewed by the appraisal review board;
- Subsection (l) requiring postal mail delivery when confirmation of electronic delivery of a notice is not confirmed within 30 days; and,
- Subsection (m) stating a property owner need not enter into an agreement to be entitled to electronic delivery of a protest hearing.

	<p>Effective Jan. 1, 2024. A tax official of an appraisal district established in a county with a population of 120,000 or more or of a taxing unit located wholly or primarily in such an appraisal district is required to comply with the amendments to this section beginning with the 2024 tax year. A tax official located in a county other than one described above is required to comply with the amendments to this section beginning with the 2025 tax year.</p>
Section 1.086	<p>HB 1228 - repeals this section related to delivery of certain notices by email.</p> <p>Effective Jan. 1, 2024.</p>
Section 1.12	<p>SB 2 (2nd CS) amends this section to make conforming changes with the addition of Tax Code Section 23.231.</p> <p>Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS), and contingent on voter approval of HJR 2 (2nd CS).</p> <p>SB 2 (2nd CS) amends this section to remove references to Tax Code Section 23.231.</p> <p>Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 5.06	<p>HB 1285 - amends this section to require the Comptroller to include a description of the functions of a taxpayer liaison officer appointed under Tax Code Section 6.052, for an appraisal district with a population of more than 120,000, in the taxpayer assistance pamphlet formerly called the taxpayer remedies pamphlet.</p> <p>Effective Jan. 1, 2024.</p>
Section 5.07	<p>HB 4456 - amends subsection (f) by striking the provision that the tax rate calculation forms prescribed by the Comptroller for school districts require submission of the rate to maintain the same amount of state and local revenue per weighted student.</p> <p>Effective Jan. 1, 2024, and applies only to a tax year that begins on or after the effective date.</p>
Section 6.03	<p>SB 2 (2nd CS) amends the title of this section to read “Board of Directors in Less Populous Counties.” Redesignates subsection (a) as subsection (a-1) and adds new subsection (a) to provide that this section only applies to an appraisal district established in a county with a population of less than 75,000.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 6.0301	<p>SB 2 (2nd CS) adds this section related to the board of directors in populous counties. Provides that this section only applies to an appraisal district established in a county</p>

	<p>with a population of 75,000 or more. Tax Code Sections 6.031, related to changes in board membership or selection, 6.034, related to organization, meetings, and compensation of the board of directors, and 6.10, related to disapproval of board actions, do not apply to an appraisal district to which this section applies.</p> <p>Provides that an appraisal district subject to this section is governed by a board of nine directors. Five directors are appointed by the taxing units participating in the district as prescribed by Tax Code Section 6.03. Three directors are elected by a majority vote at the general election for state and county officers. The county assessor-collector serves as an exofacial director. To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. A person is not ineligible because they serve on the governing body of a taxing unit. An employee of a taxing unit is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit. Members of the board of directors that are appointed by the taxing unit serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members serve staggered four-year terms beginning on January 1 of every other odd-numbered year. A vacancy created in an appointed position is replaced in the same manner as provided by Tax Code Section 6.03. A vacancy created in an elected position is filled by majority vote of the board of directors. A person appointed to fill a vacancy in an elected position must meet the qualifications required of a director elected at a general election.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
<p>Section 6.032</p>	<p>SB 2 (2nd CS) adds this section to provide for the ballot procedures for elected directors. Election Code Chapter 144 applies to candidates for an elective position on an appraisal district board of directors, unless otherwise provided by this section.</p> <p>An application for a place on the ballot must be filed with the county judge of the county in which the appraisal district is established and be accompanied by a filing fee or a petition in lieu of the filing fee.</p> <p>The filing fee for a place on the ballot is \$400 for a county with a population of 200,000 or more, or \$200 for a county with a population of less than 200,000. A petition in lieu of the filing fee must meet the requirements of Election Code Section 141.062 and include 500 valid signatures or two percent of the total vote received in the county by all the candidates for governor in the most recent gubernatorial general election, whichever is less. If two percent of the total</p>

	<p>vote received in the county by all the candidates for governor in the most recent gubernatorial election is less than 50, the minimum number of signatures required is 50 or 20 percent of that total vote, whichever is less. A filing fee is required to be deposited in the county treasury to the credit of the county general fund. Requires the Secretary of State to adopt rules as necessary to implement this section.</p> <p>Effective Oct. 12, 2023, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 6.033	<p>SB 2 (2nd CS) amends subsection (a) to provide that recall provisions for members of the board of directors of the appraisal district apply only to those members who are appointed by taxing units participating in the district.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 6.036	<p>SB 2 (2nd CS) amends subsection (a) to add a candidate for the board of directors to existing eligibility provisions.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 6.052	<p>HB 1285 - amends subsection (a) to provide that the board of directors of an appraisal district in a county with a population of 120,000 or more may appoint one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer in the performance of the officer's duties. The bill specifies that the taxpayer liaison officer is the appraisal district officer primarily responsible for providing assistance to taxpayers for the district. Amends subsection (b) to expand the responsibilities of the taxpayer liaison officer to include providing assistance on how to file a complaint under Tax Code Section 41.66(q), related to filing a complaint regarding the conduct of the appraisal review board, and how to request limited binding arbitration under Tax Code Section 41A.015.</p> <p>Adds subsection (b-2) to allow a property owner to file a written complaint with the taxpayer liaison officer requesting resolution of a dispute with the appraisal district or appraisal review board on matters that do not relate to the appraisal of property. The taxpayer liaison officer may resolve a complaint filed with the officer or with the board of directors of the appraisal district by:</p> <ul style="list-style-type: none"> • referring the property owner to information and materials or to the appropriate employee or officer of the appraisal district or appraisal review board; • meeting with the parties to the dispute that is the subject of the complaint to facilitate an informal resolution; • treating the matter as a complaint under Tax Code Section 41.66(q), as appropriate;

- assisting the property owner in filing a request for limited binding arbitration under Tax Code Section 41A.015; or,
- recommending in writing to the chief appraiser, board of directors, chairman of the appraisal review board or the property owner or owner's agent a course of action that the taxpayer liaison officer believes is appropriate.

Adds subsection (b-3) to authorize the taxpayer liaison officer to dismiss any part of a complaint that relates to the appraised value of a property, or the appraisal methodology used in appraising the property, and dismiss a complaint that is repetitive or that fails to state a legitimate concern. Adds subsection (b-4) to require the taxpayer liaison officer to refer complaints related to the assessment or collection of a tax to the appropriate person who can assist the property owner with the matter. Adds subsection (b-5) to require the taxpayer liaison officer to notify a property owner of the resolution of the complaint not later than the 90th day after the complaint was filed. Adds subsection (b-6) to provide that the resolution of a complaint is not an action the property owner is entitled to protest, request limited binding arbitration for under Tax Code Section 41A.015, or appeal to district court under Chapter 42.

Adds subsection (b-7) to require the Comptroller to develop and supervise a program for the training and education of taxpayer liaison officers and deputy taxpayer liaison officers. The program may be provided online, must be at least two hours in length, is required to include information on the duties and responsibilities of a taxpayer liaison officer and a deputy taxpayer liaison officer, including procedures for the informal resolution of disputes, and provide a certificate of completion. Adds subsection (b-8) to require the taxpayer liaison officer and deputy taxpayer liaison officer to complete the training for taxpayer liaison officers and the training required for new and continuing appraisal review board members not later than the first anniversary of the date the officer is appointed every even-numbered year thereafter. A person may not serve as a taxpayer liaison officer or deputy taxpayer liaison officer unless the person has completed the training programs.

Adds subsection (b-9) to require a taxpayer liaison officer and deputy taxpayer liaison officer to submit a copy of the certificate of completion for the taxpayer liaison officer training to the board of directors of the appraisal district. The taxpayer liaison officer and deputy taxpayer liaison officer are required to retain a copy of the certificate for at least three years, and the board of directors is required to retain the certificate for the same period.

Amends subsections (d) and (e) to make conforming changes

	<p>related to the deputy taxpayer liaison officer regarding the entitlement to compensation and restrictions against persons who perform appraisal or legal services for the appraisal district from serving as the deputy taxpayer liaison officer.</p> <p>Amends subsection (f) to provide that the taxpayer liaison officer is responsible for publicizing the availability of positions on the appraisal review board. Amends subsection (g) to make conforming changes related to the deputy taxpayer liaison officer regarding the ability to communicate with certain individuals in the exercise of the officer's duties without committing the offense of ex parte communications.</p> <p>Adds subsection (h) to require the chief appraiser to post on the Internet website of the appraisal district the name, contact information, and description of the duties of the taxpayer liaison officer. A link to this information must be prominently posted on the home page of the Internet website.</p> <p>Adds subsection (i) to require the appraisal district board of directors to annually evaluate the performance of the taxpayer liaison officer and each deputy taxpayer liaison officer, including a review of the timeliness of the officer's resolution of complaints.</p> <p>Effective Jan. 1, 2024. A person serving as a taxpayer liaison officer on Jan. 1, 2024, must complete the training requirements and courses under Section 6.052(b-8) not later than Dec. 31, 2024.</p>
Section 6.052 (as effective Jan. 1, 2024)	<p>SB 2 (2nd CS) amends subsection (f) to provide that the taxpayer liaison officer is responsible for providing clerical assistance to the applicable appointing authority, rather than the local administrative district judge, in the selection of appraisal review board members.</p> <p>Effective July 1, 2024, contingent on voter approval of JR 2 (2nd CS).</p>
Section 6.12	<p>HB 3207 - amends subsection (b) to remove the requirement that members of the agriculture advisory board be residents of the district for at least five years.</p> <p>Effective Sept. 1, 2023.</p>
Section 6.41	<p>HB 4559 - amends subsection (b-2) to increase the population bracket from 1 million to 1.2 million for counties within which an appraisal district board of directors is required by resolution to increase the number of appraisal review board members.</p> <p>Effective Sept. 1, 2023.</p> <p>SB 2 (2nd CS) amends subsection (d) to provide that members of the appraisal review board in populous counties are appointed by the board of directors of the appraisal</p>

	<p>district, rather than by the local administrative district judge. Members of the appraisal review board in less populous counties continue to be appointed by the local administrative district judge. Amends subsections (d-1), (d-2), (d-3), (d-5), (d- 9), (d-10), (e), (g), (i), and (j) to make conforming changes related to the appointment of appraisal review board members by the applicable appointing authority. Adds subsection (d-2-1) to require appointments made by the board of directors to the appraisal review board be made by majority vote. Requires that at least two members of the majority vote be publicly elected members of the board of directors.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 6.41, as amended by HB 2941 and SB 63, 87th RS	<p>SB 2 (2nd CS) reenacts and amends subsection (f) to make conforming changes related to the removal of appraisal review board members by the applicable appointing authority.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 6.42	<p>SB 2 (2nd CS) amends subsection (a) to make conforming changes related to the appointment of the appraisal review board chairman and secretary by the applicable appointing authority.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 6.425	<p>SB 2 (2nd CS) amends subsection (e) to make conforming changes related to the appointment of appraisal review board members.</p> <p>Effective July 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 11.13	<p>SB 2 (2nd CS) amends subsection (b) to provide for an increase in the residence homestead exemption from \$40,000 to \$100,000. Adds subsection (n-1) to prohibit the governing body of a school district, municipality, or county from reducing or repealing a local option homestead exemption that was adopted for the 2022 tax year. The prohibition expires on Dec. 31, 2027.</p> <p>Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS), contingent on voter approval of HJR 2 (2nd CS) and applies beginning with the 2023 tax year.</p>
Section 11.18	<p>HB 456 amends subsection (a) to expand the property tax exemption for charitable organizations to include royalty interest owned by certain charitable organizations if the royalty interest was not severed from the ground of the estate or was donated to the charitable organization by the previous owner of the royalty interest.</p>

	<p>Effective Jan. 1, 2024, and applies only to property taxes imposed for a tax year that begins on or after the effective date.</p> <p>HB 4559 amends subsection (p) to adjust the population brackets for the existing property tax exemption for a charitable organization providing housing and related services to homeless individuals. The bill adjusts the population bracket for a county from no more than 1 million and less than 1.5 million to no more than 1.2 million and less than 1.5 million (Travis County) and increases the population bracket for a county in which a qualifying municipality is located from 5,000 to 5,500 (Midland County).</p> <p>Effective Sept. 1, 2023</p> <p>SB 719 amends subsection (d) to expand the property tax exemption for charitable organizations to include an organization providing serves 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 strikes the term “handicapped” to describe persons or children with disabilities.</p> <p>Effective Jan. 1, 2024, and applies only to a tax year that begins on or after the effective date.</p>
Section 11.1825	<p>HB 4559 - amends subsections (s) and (v) to adjust the county population bracket from at least 1.8 million to at least 2.1 million for purposes of the governing body of a taxing unit approving certain low-income housing property tax exemptions.</p> <p>Effective Sept. 1, 2023</p> <p>HB 4645 - adds subsection (a-1) to expand the property tax exemption for organizations providing low-income housing to exempt improvements owned by an organization that leases land under a ground lease.</p> <p>Effective Jan. 1, 2024, and applies only to a property tax year starting on or after the effective date.</p>
Section 11.26	<p>SB 2 (2nd CS) repeals subsections (a-1), (a-2), and (a-3), relating to the adjustment to the tax limitation to account for changes to the school finance system that went into effect in 2007. Amends subsection (a-10) to provide for an automatic tax limitation adjustment for increases to the residence homestead exemption or the exemption for individuals 65 years of age or older or disabled. Adds subsections (a-11) and (a-12) to provide an adjustment to the tax limitation for the increase in the residence homestead exemption from \$40,000 to \$100,000 as well as the prior</p>

	<p>increase from \$25,000 to \$40,000. Amends subsection (o) to strike language related to a repealed provision.</p> <p>Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS), contingent on voter approval of HJR 2 (2nd CS), and applies beginning with the 2023 tax year.</p> <p>SB 2 (2nd CS) repeals subsections (a-5), (a-6), (a-7), (a-8), and (a-9), relating to the adjustment to the tax limitation to account for school district tax rate compression in tax years 2019 through 2022.</p> <p>Effective Jan. 1, 2025, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 11.36	<p>SB 1145 adds this section to authorize a county or municipality to grant up to a 50 percent property tax exemption on real property owned or leased for the purposes of operating a qualifying child-care facility. The bill defines “child-care facility” to mean a facility licensed by the Health and Human Services Commission and “qualifying child-care facility” as a child-care facility for which the owner or operator participates in the Texas Workforce Commission’s Texas Rising Star Program and at which at least 20 percent of the total number of children enrolled at the facility receive subsidized child-care services provided through the child-care services program administered by the Texas Workforce Commission. The bill requires an owner of leased property to submit an affidavit certifying that the person has provided the operator of the child-care facility a disclosure document stating the amount by which the taxes on the property will be reduced as a result of the exemption and the method to ensure that the rent charged for the lease of the property fully reflects that reduction. The affidavit must state that the rent charged for leasing the property reflects the reduction in the amount of property taxes resulting from the exemption through a monthly or annual credit against the rent and that the owner of leased property does not charge rent for the lease of the property in an amount that exceeds the rent charged by the owner to other tenants of the commercial property for similar space or the average rent charged for comparable rental property. Property is ineligible for the exemption if the property is a homestead residence or leased to another person for use as a principal residence. The bill authorizes the Comptroller to adopt rules and forms necessary to administer the exemption.</p> <p>Effective Jan. 1, 2024, contingent on voter approval of SJR 64, and applies only to property taxes imposed for a tax year beginning on or after the effective date.</p> <p>SB 2289 adds this section to grant a property tax exemption for owned or leased medical or biomedical property located in a medical or biomedical manufacturing facility that a person owns or leases. The bill defines “medical or</p>

	<p>biomedical property” as personal property stored, used, or consumed in the manufacturing or processing of medical or biomedical products by a medical or biomedical manufacturer including devices, therapeutics, pharmaceuticals, personal protective equipment, tools, apparatuses, instruments, implants, or other similar or related component parts or accessories, property exempted under the sales tax as manufacturing equipment, and manufacturing inventories, including finished goods.</p> <p>The bill defines “medical or biomedical manufacturing facility” as a facility at which a person conducts manufacturing or processing of medical or biomedical products for purposes of development and commercialization to advance public health.</p> <p>Unless the governing body of a taxing unit has provided for taxation of tangible personal property that is not held or used for the production of income, a taxing unit is prohibited from taxing medical or biomedical property exempted under this section.</p> <p>Effective Jan. 1, 2024, contingent on voter approval of SJR 87, and applies only to property taxes imposed for a tax year beginning on or after the effective date.</p>
Section 11.42	<p>SB 2289 amends subsection (d) to provide that an individual who acquires property after January 1 of a tax year may receive the medical or biomedical property exemption on the property for the applicable portion of the tax year which the individual qualified.</p> <p>Effective Jan. 1, 2024, contingent on voter approval of SJR 87, and applies only to property taxes imposed for a tax year beginning on or after the effective date.</p>
Section 11.43	<p>HB 4077 amends subsection (m) to require the chief appraiser to automatically grant the residence homestead exemption for an individual 65 years of age or older if the appraisal district has the information in the appraisal records indicating that the property owner became 65 years of age in the preceding tax year without requiring the property owner to apply for or request the exemption.</p> <p><i>Effective Jan. 1, 2024, and applies only to property taxes imposed for a tax year that begins on or after the effective date.</i></p> <p>SB 1145 amends subsection (c) to provide that the childcare facilities exemption, once allowed, does not need to be claimed in subsequent years.</p> <p>Effective Jan. 1, 2024, contingent on voter approval of SJR 64, and applies only to property taxes imposed for a tax year beginning on or after the effective date.</p> <p>SB 1381 amends subsection (l) to require the residence homestead application form include a space for the date of birth of the applicant’s spouse in addition to a space for the applicant’s date of birth, and adds a statement that failure to provide the date of birth of the applicant’s spouse does</p>

	<p>not affect the applicant or applicant's spouse for the residence homestead exemption or the exemption for a surviving spouse of an individual 65 years of age or older. The bill adds subsection (m-2) to provide that an eligible surviving spouse of an individual 65 years of age or older is entitled to continue to receive the exemption without applying for the exemption if the appraisal district learns of the person's death from any source and has information necessary to determine the surviving spouse's eligibility in the appraisal records. The bill adds subsection (m-3) to provide that subsection (m-2) does not apply if the chief appraiser determines that the surviving spouse is no longer entitled to the residence homestead exemption.</p> <p>Effective Jan. 1, 2024, and applies only to property taxes imposed for a tax year on or after the effective date.</p> <p>SB 1801 adds subdivision (h-1) to require a chief appraiser to develop a program for the periodic review of residence homestead exemptions to confirm that the recipient continues to qualify for the exemption. The program must require the review of each residence homestead exemption at least once every five tax years, which may be done in phases with a portion of the exemptions reviewed each tax year.</p> <p>Effective Sept. 1, 2023. A chief appraiser must develop and implement the program by Jan. 1, 2024.</p> <p>SB 2289 amends subsection (c) to provide that the medical or biomedical property exemption, once allowed, does not need to be claimed in subsequent years.</p> <p>Effective Jan. 1, 2024, contingent on voter approval of SJR 87, and applies only to property taxes imposed for a tax year beginning on or after the effective date.</p>
Section 22.24	<p>HB 2121 amends subsection (e) to add a report filed on behalf of a property owner who is rendering business personal property and whose good faith estimate of the market value of that property is not more than \$150,000 to the list of exceptions to the requirement that a rendition or report must be sworn to before an officer authorized by law to administer an oath.</p> <p>Effective Jan. 1, 2024, and applies only to a rendition of property for property taxes purposes for a tax year that begins on or after the effective date.</p>
Section 23.03	<p>HB 5 amends this section to add properties that are subject to a limitation on taxable value under Subchapter T, Chapter 403, Government Code (Texas Jobs, Energy, Technology, and Innovation Act), to the list of large properties and properties subject to a limitation on appraised or taxable value required to be compiled by a chief appraiser and submitted to the Texas Economic Development and Tourism Office.</p>

	Effective Jan. 1, 2024.
Section 23.231	<p>SB 2 (2nd CS) adds this section to provide a circuit breaker limitation on the appraised value of real property. Defines “consumer price index,” “disaster recovery program,” and “new improvement” for purposes of this section. This section applies only to real property with an appraised value of not more than \$5 million in 2024; requires the Comptroller to adjust the value threshold annually by the percentage increase or decrease during the preceding state fiscal year in the consumer price index rounded to the nearest \$10,000. The amount in effect for a tax year is required to be published as soon as practicable after January 1 of each tax year. The limitation does not apply to residence homestead property or property receiving special appraisal under Subchapters C, D, E, F, G, or H.</p> <p>Provides that an appraisal office may increase the appraised value of qualified real property for a tax year to an amount not to exceed the lesser of the market value of the property for the most recent tax year that the market value was determined or the sum of 20 percent of the appraised value of the property for the preceding tax year, the appraised value of the property for the preceding tax year, and the market value of all new improvements to the property. The chief appraiser is required to appraise the property at market value and include the both the market value and the value as determined under the circuit breaker limitation in the appraisal records.</p> <p>The circuit breaker limitation takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The limitation expires on January 1 of the tax year following the tax year in which the owner ceases to own the property. A person who acquired real property before the 2023 tax year is considered to have acquired the property on Jan. 1, 2023.</p> <p>An improvement to real property that would otherwise constitute a new improvement is not treated as a new improvement if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by casualty or by wind or water damage. Specifies the manner in which property is to be appraised if the property would otherwise be considered a new improvement had the casualty or damage not occurred and states that the replacement structure is considered to be a new improvement only if the square footage exceeds that of the replaced structure or the exterior is of higher quality construction and composition than that of the replaced structure. Provides that a replacement structure is not considered to be a new improvement if differences in the square footage or exterior construction are necessary to satisfy the requirements of a disaster recovery program.</p> <p>The circuit breaker limitation expires on Dec. 31, 2026.</p>

	<p>Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date.</p>
Section 23.51	<p>HB 260 amends subdivision (4), the definition of net to land, to define “wildlife or livestock disease or pest area” to mean an area designated by the Texas Parks and Wildlife Department or the Texas Animal Health Commission as an area in which diseases or pests that affect wildlife or livestock may exist, including a chronic wasting disease containment or surveillance zone and are subject to a quarantine under Subtitle C, Title 6, Agriculture Code. The bill requires the chief appraiser to take into consideration the effect that the presence of the applicable disease or pest or the designation of the area has on the net income from the land when calculating net to land of open-space land located in or adjacent to a wildlife or livestock disease or pest area.</p> <p>Effective Jan. 1, 2024, and applies only to appraisal for open-space land for a tax year that begins on or after the effective date</p>
Section 23.54	<p>HB 2354 adds subsection (e-1) to provide that, for purposes of qualifying for open-space agriculture special valuation, ownership of the land is not considered to have changed if the land is transferred to a surviving spouse of the former owner</p> <p>Effective Jan. 1, 2024.</p>
Section 23.541	<p>SB 1191 adds subsection (a-1) to require a chief appraiser to approve or deny an application for open-space agriculture valuation after the deadline for filing has passed if:</p> <ul style="list-style-type: none"> • the land that was the subject of the application was appraised as open-space land in the preceding tax year; • the ownership of the land changed as a result of the death of an owner of the land during the preceding tax year; and, • the application is filed not later than the delinquency date for the taxes on the land for the year in which the application is filed by the surviving spouse or surviving child of the decedent, the executor or administrator of the estate of the decedent, or a fiduciary acting on behalf of the surviving spouse or surviving child of the decedent. <p>Amends subsection (b) to provide that the penalty for a late filed application does not apply to an application filed under subsection (a-1).</p> <p>Effective May 23, 2023, applies beginning with the 2023 tax year.</p>
Section 25.025	<p>HB 1911, SB 617, SB 870, SB 1525 amend subsection (a)</p>

	<p>to add the following individuals to whom provisions relating to confidentiality of certain home address information apply:</p> <ul style="list-style-type: none"> • a current or former employee or contract staff member of a university health care provider at a corrections facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice Department (HB 1911); • a current or former attorney for the Department of Family Protective Services (HB 1911 and SB 1525); • a customs and border protection officer or border patrol agent of the United States Customs and Border Protection or the spouse, surviving spouse, or adult child of a customs and border protection officer or border patrol agent (SB 617); • a current or former employee of the Office of the Attorney General who was assigned to perform duties under Chapter 231, Family Code (Administration of Title IV-D Program) (SB 870). <p>Effective May 19, 2023, (SB 617).</p> <p>Effective June 9, 2023 (HB 1911).</p> <p>Effective June 18, 2023 (SB 1525).</p> <p>Effective Sept. 1, 2023, and applies only to a request submitted on or after the effective date (SB 870)</p>
Section 25.19	<p>HB 3273 redesignates subsection (m), as added by Chapter 209 (HB 2723), Acts of the 87th Legislature, Regular Session, as subsection (1-l) and amends the subsection to require the notice of appraised value to include the notice required by Tax Code Section 26.04(e-2), related to visiting Texas.gov/PropertyTaxes to find a link to access the local property tax information database.</p> <p>Effective Jan. 1, 2024.</p>
Section 25.19	<p>SB 2 (2nd CS) amends subsections (b) and (g) to require the notice of appraised value and the notice of reappraisal, ownership change, or by request to include a statement of whether the property qualifies for the circuit breaker limitation on appraised value as provided by Tax Code Section 23.231.</p> <p>Adds subsection (o) to provide that a notice required under subsections (a) or (g) that is delivered to the owner of real property other than a residence homestead must include the following statement: “Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax</p>

	<p>year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation.” This subsection expires Dec. 31, 2026.</p> <p><i>Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date.</i></p> <p>SB 2 (2nd CS) amends subsections (b) and (g) to strike references to the circuit breaker limitation on appraised value under Tax Code Section 23.231.</p> <p>Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS)</p>
Section 25.192	<p>HB 1228 amends subsection (d), related to separate delivery of the notice of eligibility for a residence homestead exemption, to strike provisions related to Tax Code Section 1.086, which is repealed by the bill.</p> <p>Effective Jan. 1, 2024.</p>
Section 25.193	<p>HB 1228 amends subsection (b), related to the notice of a cancelled or reduced exemption, to strike provisions related to Tax Code Section 1.086, which is repealed by the bill.</p> <p>Effective Jan. 1, 2024.</p>
Section 25.195	<p>HB 1228 adds subsection (a-1) to require an appraisal district, upon the request of the property owner or owner’s agent, to provide a copy of the appraisal records, supporting data, schedules, and other material and information the property owner is entitled to inspect by mail or electronically as provided by Tax Code Section 1.085. Adds subsection (c-1) to require a private appraisal firm, upon the request of the property owner or owner’s agent, to provide a copy of the information pertaining to the property that the firm considered in appraising the property, including information showing each method of appraisal used to determine the value of the property and all calculations, personal notes, correspondence, and working papers used in appraising the property by mail or electronically as provided by Tax Code Section 1.085. The bill prohibits an appraisal district or private appraisal firm from imposing a fee for providing the information.</p> <p>The bill makes conforming amendments to subsections (d) and (e).</p> <p>Effective Jan. 1, 2024. A tax official of an appraisal district established in a county with a population of 120,000 or more or of a taxing unit located wholly or primarily in such an appraisal district is required to comply with the amendments to this section beginning with the 2024 tax year. A tax official located in a county other than one described above is required to comply with the</p>

	amendments to this section beginning with the 2025 tax year.
Section 25.23	<p>SB 2 (2nd CS) adds subsection (a-1) as a transitional provision that applies only to appraisal records for the 2023 tax year. Requires the chief appraiser to prepare supplemental appraisal records to account for the changes in law made by SB 2 (2nd CS). The subsection expires on Dec. 31, 2024.</p> <p>Effective July 22, 2023.</p>
Section 26.012	<p>HB 5 amends the definition of “current total value” for a school district to exclude new property value or property that is subject to an agreement entered into under Subchapter T, Chapter 403, Government Code (Texas Jobs, Energy, Technology, and Innovation Act).</p> <p>Effective Jan. 1, 2024.</p> <p>HB 4456 amends the definition of “no-new-revenue maintenance and operations rate” for a school district to be the rate calculated as provided by Education Code Section 44.004(c) (5)(A)(ii)(a).</p> <p>Effective Jan. 1, 2024, and applies only to a tax year that begins on or after the effective date.</p>
Section 26.013	<p>SB 1999 adds subsection (1-a) to define “foregone revenue amount” to mean the greater of zero or the amount expressed in dollars calculated by subtracting the actual tax rate from the voter-approval tax rate and multiplying by the preceding total value. Adds subsection (1-b) to define “preceding total value” to mean a taxing unit’s current total value in the applicable preceding year.</p> <p>Amends subsection (b) to adjust the calculation for the unused increment rate to be the sum of the foregone revenue amount in the preceding three tax years divided by the current total value.</p> <p>Effective Jan.1, 2024.</p> <p>SB 2350 amends subsection (a) to specify that the voter approval tax rate as defined for purposes of the unused increment means the voter-approval tax rate as adopted by the taxing unit during the applicable preceding tax year.</p> <p>Effective June 18, 2023.</p>
Section 26.04	<p>HB 3273 amends subsection (e-2) to require the appraisal district and each taxing unit that participates in the appraisal district to prominently post on their Internet website a notice informing each property owner in the appraisal district that the estimated amount of taxes imposed may be found in the property tax database maintained by the appraisal district, rather than delivering the notice by regular mail or e-mail.</p>

	<p>The bill requires the notice of estimated taxes be in bold typeface and, in addition to current notice requirements, include instructions describing how a property owner may register on the appraisal district's Internet website, if the appraisal district maintains an Internet website, to have notifications regarding updates to the property tax database delivered to the owner by e-mail.</p> <p>Amends subsection (e-4) to provide that Comptroller rules related to formatting of the notice of estimated taxes may include rules on posting and publication of the notice.</p> <p>Add subsection (e-6) to require the chief appraiser to publish the notice of estimated taxes in a newspaper of general circulation by August 7 or as soon thereafter as practicable. If there is not a newspaper of general circulation in the county, the chief appraiser is required to post the notice at the appraisal district office.</p> <p>Effective Jan. 1, 2024, and applies only to a notice for a property tax year beginning after the effective date.</p>
Section 26.04	<p>SB 2 (2nd CS) adds subsection (a-1) to require the assessor for a taxing unit to determine the total taxable value of property taxable by the taxing unit and the taxable value of property as if the changes in law made by SB 2 (2nd CS) were in effect for the 2023 tax year. The subsection expires on Dec. 31, 2024. Adds subsection (c-1) to require the no-new-revenue tax rate and voter-approval tax rate to be calculated as if the changes made by SB 2 (2nd CS) were in effect for the 2023 tax year. The subsection expires on Dec. 31, 2024.</p> <p>Effective July 22, 2023.</p>
Section 26.0401	<p>SB 2 (2nd CS) adds this section to require taxing units that calculate the no-new-revenue tax rate, the voter-approval tax rate, and any related tax rate under a provision of law other than Tax Code Section 26.04 or 26.08 to calculate those rates as if the changes made by SB 2 (2nd CS) were in effect for the 2023 tax year. The section expires on Dec. 31, 2024.</p> <p>Effective July 22, 2023.</p>
Section 26.05	<p>HB 3273 amends subsection (d-1) to provide that a taxing unit, other than a school district, may not hold a public hearing on a proposed tax rate, until the fifth day after a chief appraiser has posted the notice of estimated taxes on the appraisal district's Internet website or published the notice of estimated taxes in a newspaper of general circulation or at the appraisal district office, as applicable.</p> <p>Effective Jan. 1, 2024, and applies only to a notice for a property tax year beginning after the effective date.</p>

	<p>HB 4456 amends subsection (b) to make conforming changes related to the no-new-revenue maintenance and operations tax rate for school districts.</p> <p>Effective Jan. 1, 2024, and applies only to a tax year that begins on or after the effective date.</p>
Section 26.08	<p>SB 2 (2nd CS) adds subsection (q) to require the voter-approval tax rate of a school district to be calculated as if the changed made by SB 2 (2nd CS) were in effect for the 2023 tax year. The subsection expires on Dec. 31, 2024.</p> <p>Effective July 22, 2023.</p>
Section 26.09	<p>SB 2 (2nd CS) adds subsection (c-1) to require the assessor for a taxing unit to calculate the amount of tax imposed by the taxing unit on property for the 2023 tax year as if changes made by SB 2 (2nd CS) were in effect for the 2023 tax year and also as if the changes were not in effect. The subsection expires on Dec. 31, 2024.</p> <p>Effective July 22, 2023.</p>
Section 26.15	<p>SB 2 (2nd CS) adds subsection (h) to require the assessor for a taxing unit to correct the tax roll for the taxing unit for the 2023 tax year to reflect the results of the election to approve the constitutional amendment proposed by HJR 2 (2nd CS). The subsection expires on Dec. 31, 2024.</p> <p>Effective July 22, 2023.</p>
Section 26.17	<p>HB 796 amends subsection (c) to require the database of property tax-related information to include a link to the Internet database containing information related to protest hearings conducted by the appraisal review board.</p> <p>Effective Jan. 1, 2024.</p> <p>HB 3273 adds subsection (g) to require the appraisal district to deliver email notifications to a property owner regarding updates to the property tax database if the property owner registers on the website to receive such notifications.</p> <p>Effective Jan. 1, 2024, and applies only to a notice for a property tax year beginning after the effective date.</p> <p>HB 4456 amends subsection (b) to strike the term “weighted” from the tax rate that would maintain the same amount of revenue per student that the district received in the school year in the preceding tax year for the rate that must be included in the database of property tax related information.</p> <p>Effective Jan. 1, 2024, and applies only to a tax year that begins on or after the effective date.</p>
Section 41.13	<p>HB 796 adds this section to require an appraisal district to create and maintain a publicly available and searchable online database containing the following information for</p>

	<p>each protest hearing conducted by the appraisal review board:</p> <ul style="list-style-type: none"> • the name of each appraisal review board member who attended the hearing; • the date and time of hearing; • the account number and category of property subject to hearing; • the appraised value according to appraisal district and property owner's asserted value of the property subject to the hearing; and, • the appraisal review board's determination of the protest, including the determination of value. <p>The bill requires the chief appraiser to update the information in the database not later than October 1, of each year. Beginning Jan. 1, 2025, the bill requires the database to include information for protests relating to the most recent tax year and each tax year thereafter until the database includes information for protests relating to the most recent five tax years. Beginning Jan. 1, 2030, the database is required include information for protests relating to the previous five tax years.</p> <p>Effective Jan. 1, 2024. Each chief appraiser is required to provide the Internet database by Jan. 1, 2024.</p>
Section 41.41	<p>SB 2 (2nd CS) amends subsection (a) to authorize a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231.</p> <p>Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date.</p> <p>SB 2 (2nd CS) amends subsection (a) to remove the ability of a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231.</p> <p>Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS).</p>
Section 41.46	<p>HB 1228 repeals subsection (e) related to electronic delivery of the notice of an appraisal review board hearing at the request of the property owner.</p> <p>Effective Jan. 1, 2024.</p> <p>HB 3273 amends subsection (a) to require the notice of protest hearing sent by the appraisal review board to a property owner regarding the date, time, and place of the protest hearing to include the notice of estimated taxes under Tax Code Section 26.04(e-2).</p>

	<p>Effective Jan. 1, 2024, and applies only to a notice for a property tax year beginning after the effective date.</p>
Section 41.461	<p>HB 1228 amends subsection (c) to require a chief appraiser to electronically deliver a copy of the data, schedules, formulas, and all other information the chief appraiser intends to introduce at the protest hearing requested by a property owner or owner's agent if the property owner or owner's agent has elected to receive electronic communications under Tax Code Section 1.085.</p> <p>Effective Jan. 1, 2024. A tax official of an appraisal district established in a county with a population of 120,000 or more or of a taxing unit located wholly or primarily in such an appraisal district is required to comply with the amendments to this section beginning with the 2024 tax year. A tax official located in a county other than one described above is required to comply with the amendments to this section beginning with the 2025 tax year.</p>
Section 41.47	<p>HB 1228 amends subsection (d) to require the appraisal review board to electronically deliver the order of determination and a copy of the appraisal review board survey if the property owner or owner's agent has elected to receive electronic communications under Section 1.085. Repeals subsection (d-1) related to electronic delivery of appraisal review board orders of determination at the request of the property owner or owner's agent.</p> <p>Effective Jan. 1, 2024. A tax official of an appraisal district established in a county with a population of 120,000 or more or of a taxing unit located wholly or primarily in such an appraisal district is required to comply with the amendments to this section beginning with the 2024 tax year. A tax official located in a county other than one described above is required to comply with the amendments to this section beginning with the 2025 tax year.</p>
Section 41.66	<p>HB 1285 amends subsection (q) to authorize the board of directors to refer complaints regarding to the conduct of the appraisal review board and investigated by the taxpayer liaison officer to the local administrative district judge with a recommendation that the judge review the member of the appraisal review board serving as chairman if the chairman has failed to take remedial action required by the board of directors to resolve a complaint. If the local administrative district judge agrees with the board of directors' recommendation, the judge is required to remove the chairman from that office and appoint another member of the appraisal review board as chairman.</p> <p>Effective Jan. 1, 2024.</p>

Section 41a.015	<p>HB 4101 amends subsection (a) to expand the reasons for filing a request for limited binding arbitration to include a failure of the appraisal review board to comply with the hearing procedures adopted by the appraisal review board.</p> <p>Effective Jan. 1, 2024, and applies only to a request for limited binding arbitration related to a protest filed on or after the effective date.</p>
Section 41a.013	<p>SB 2355 amends subsection (a) to provide that a request for binding arbitration be filed with the Comptroller rather than the appraisal district. The bill strikes the requirement that an arbitration deposit be made payable to the Comptroller. The bill adds subsection (c) to provide that a property owner must pay the arbitration deposit electronically if the request for binding arbitration is filed electronically. Adds subsection (d) to provide that a property owner must pay the binding arbitration deposit by check or money order made payable to the Comptroller if the request for binding arbitration is not filed electronically.</p> <p>Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.</p>
Section 41a.04	<p>SB 2355 amends subdivision (3) to provide that the request form for binding arbitration include any information reasonably necessary for the Comptroller, rather than the appraisal district, to process the request and appoint an arbitrator.</p> <p>Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.</p>
Section 41a.05	<p>SB 2355 amends subsection (a) requiring an appraisal district to provide the Comptroller the necessary information to process the request and assign an arbitrator, in the manner prescribed by the Comptroller. The information must be provided by the 10th day after the appraisal district receives notification the arbitration request has been filed.</p> <p>Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.</p>
Section 41a.08	<p>SB 2355 adds subsection (c) to require that the designation of an agent by a property owner be made by written authorization on a form prescribed by the Comptroller. The designation must authorize the agent to represent the owner in an arbitration proceeding. Adds subsection (d) to require the property owner's agent to retain the form and produce the form if requested by:</p> <ul style="list-style-type: none"> • the property owner; • appraisal district party to the arbitration; • appraisal review board party to the arbitration; • arbitrator assigned; or, • the Comptroller.

	<p>The bill adds subsection (e) to allow a property owner to assign their right to receive a refund of an arbitration deposit to an agent or entity on a form prescribed by the Comptroller.</p> <p>Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.</p>
Section 41a.11	<p>SB 2355 amends this section to provide that as with an arbitration award, an arbitration settlement reached between parties is considered to be a final determination of an appeal.</p> <p>Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.</p>
Section 42.23	<p>HB 2488 adds subsection (i) to provide that, in an appeal of a protest or motion determined by the appraisal review board, the appraisal district has the burden of establishing the appraised value of the property subject to the appeal by clear and convincing evidence if the value for the preceding tax year was determined at a trial on the merits.</p> <p>Effective Sept. 1, 2023, and applies only to an appeal filed on or after the effective date.</p>
Section 42.26	<p>SB 2 (2nd CS) amends subsection (d) to add a reference to the circuit breaker limitation under Tax Code Section 23.231 as it relates to the use of market value in an appeal on unequal appraisal.</p> <p>Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS).</p> <p>SB 2 (2nd CS) amends subsection (d) to remove a reference to the circuit breaker limitation under Tax Code Section 23.231 as it relates to the use of market value in an appeal on unequal appraisal.</p> <p>Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS).</p>