Travis Central Appraisal District

Board of Director's Meeting
January 28, 2025
11:30 a.m.

Prepared: January 24, 2025
Revised: January 27, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

850 EAST ANDERSON LANE and VIA VIDEOCONFERENCE
The public may hear and view this meeting while in progress online at
www.traviscad.org/boardmeetings

AGENDA
REGULAR MEETING –TUESDAY, JANUARY 28, 2025 – 11:30 A.M.

1. CALL TO ORDER

2. ESTABLISHMENT OF QUORUM

3. EXECUTION OF OATH OF OFFICE AND STATEMENT OF OFFICER FOR ALL BOARD MEMBERS

4. ELECTION OF OFFICERS FOR THE BOARD OF DIRECTORS: CHAIRPERSON, VICE CHAIRPERSON, SECRETARY/TREASURER

5. CITIZENS COMMUNICATION – *Public comment will be allowed via teleconference. All public comment will occur at the beginning of the meeting. To speak at this meeting, persons must register online at* ***https://traviscad.org/speakerregistration*** *no later than 1.5 hours prior to the meeting start time. Approximately one hour prior to the meeting start time, remote speakers will receive email instructions on how to log in to participate in the meeting. Emails will come from outreach@tcadcentral.org.*

6. CONSENT AGENDA—*These items may be acted upon by one motion. No separate discussion or vote on any of the items will be held unless requested by a board member.*
    a. APPROVAL OF THE MINUTES OF THE DECEMBER 9, 2024 REGULAR MEETING
    b. SECTION 25.25B REPORT
    c. ACCOUNTING STATEMENTS
    d. PERSONNEL REPORT

7. REGULAR AGENDA
    a. DISCUSSION AND POSSIBLE ACTION ON APPOINTMENT OF AG ADVISORY BOARD
    b. DISCUSSION ON REPORT FROM BOARD OPERATING POLICIES COMMITTEE
    c. DISCUSSION AND POSSIBLE ACTION ON PROPOSED REVISIONS AND ADOPTION OF BOARD OF DIRECTORS OPERATING POLICIES AND CODE OF ETHICS
    d. DISCUSSION ON REPORT FROM APPRAISAL REVIEW BOARD COMMITTEE
    e. DISCUSSION AND POSSIBLE ACTION ON REMOVAL OF APPRAISAL REVIEW BOARD MEMBERS THAT HAVE RESIGNED
    f. DISCUSSION AND POSSIBLE ACTION ON THE APPOINTMENT OF APPRAISAL REVIEW BOARD MEMBERS FOR THE TWO-YEAR TERM BEGINNING JANUARY 1, 2025 THROUGH DECEMBER 31, 2026, CONDITIONAL ON THE ACCEPTABLE RESULTS OF A CRIMINAL BACKGROUND CHECK
    g. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON REPORT
    h. DISCUSSION AND POSSIBLE ACTION ON APPRAISAL REVIEW BOARD CHAIRMAN REPORT

i. DISCUSSION AND POSSIBLE ACTION ON ANNUAL REVIEW AND ADOPTION OF INVESTMENT POLICY
j. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE: 2025 FIELD WORK, HOMESTEAD VERIFICATION PROGRAM, COMMUNITY OUTREACH, TAXPAYER EXPERIENCE SNAPSHOT, AND LEGISLATIVE UPDATE
k. DISCUSSION ON 2024 STRATEGIC COMMUNICATIONS EFFORTS AND 2025 PLANS AND PRIORITIES
l. DISCUSSION AND POSSIBLE ACTION ON LITIGATION AND APPEALS RELATED TO PENDING AND ANTICIPATED LAWSUITS
m. 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 the meeting.

CERTIFICATE OF POSTING

I, Davina Barton, Executive Assistant of the Travis Central Appraisal District, do hereby certify that on the 24th day of January 2025, by 2 o'clock P.M., 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.

By: *Davina Barton*
Printed Name: Davina Barton
Title: Executive Assistant

AGENDA ITEM 3

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 3: Execution of Oath of Office and Statement of Officer for All Board Members

Presenter Davina Barton

Background Information

At the first meeting of each year, all board members take the Oath of Office and read the Statement of Officer. Staff will be available after the meeting for you to sign and notarize your forms.

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board action is needed for this item.

Form #2204 Rev 9/2017 **Submit to:** **SECRETARY OF STATE** **Government Filings Section** **P O Box 12887** **Austin, TX 78711-2887** **512-463-6334** **FAX 512-463-5569** **Filing Fee: None**	**This space reserved for office use** **OATH OF OFFICE**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, _____ , do solemnly swear (or affirm), that I will faithfully execute the duties of the office of the Travis Central Appraisal District Board of Directors of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

_____
Signature of Officer

Certification of Person Authorized to Administer Oath

State of _____

County of _____

Sworn to and subscribed before me on this _____ day of _____, 20____.

(Affix Notary Seal, only if oath administered by a notary.)

_____
Signature of Notary Public or
Signature of Other Person Authorized to Administer An Oath

_____
Printed or Typed Name

Print Reset

Form #23-3 Rev. 09/2023 **Submit to:** **SECRETARY OF STATE** **Government Filings** **Section P O Box 12887** **Austin, TX 78711-2887** **512-463-6334** **512-463-5569 - Fax** **Filing Fee: None**	**STATEMENT OF OFFICER**

Statement

I, _____ , do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Travis Central Appraisal District Board of Directors

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: _____ _____

Signature of Officer

Print Reset

AGENDA ITEM 4

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 4: Election of Officers for the Board of Directors: Chairperson, Vice Chairperson, and Secretary/Treasurer

Presenter N/A

Background Information

At the first meeting of each year, the Board of Directors elects a Chairperson, Vice Chairperson, and Secretary/Treasurer

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

I move to elect [Board member name] as Chairperson, [Board member name] as Vice Chairperson, and [Board member name] as Secretary/Treasurer for 2025 for the Travis Central Appraisal District Board of Directors.

OR

I move to elect [Board member name] as the 2025 Chairperson of the Travis Central Appraisal District Board of Directors.

I move to elect [Board member name] as the 2025 Vice Chairperson of the Travis Central Appraisal District Board of Directors.

I move to elect [Board member name] as the 2025 Secretary/Treasurer of the Travis Central Appraisal District Board of Directors.

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 6: Consent Agenda

Presenter Chief Appraiser Leana Mann

Background Information

The consent agenda is a standing item at each board meeting and includes:

- 6A: Approval of the minutes of the December 9, 2024 regular meeting
- 6B: Section 25.25B Report
- 6C: Accounting Statements
- 6D: Personnel Report

The consent agenda may be passed with one motion and without any Board discussion. Board members may request that items be pulled from the consent agenda for discussion and/or amendment.

Staff Recommendation & Motion Language

Staff recommends that all items on the consent agenda be passed.

I move to pass the items on the consent agenda.

OR

I move to pass the items on the consent agenda, without items [list] we pulled for discussion.

6A

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
BRUCE ELFANT
VIVEK KULKARNI
JIE LI
ELIZABETH MONTOYA
DR. OSEZUA EHIYAMEN
BLANCA ZAMORA-GARCIA
SHENGHAO "DANIEL" WANG
RICHARD "DICK" LAVINE
JET HANNA

TCAD - BOARD OF DIRECTORS
MINUTES OF THE DECEMBER 9, 2024 MEETING

DRAFT

1. Call to order

Meeting called to order by James Valadez at 11:40 a.m. on December 9, 2024.

2. Establishment of Quorum

James Valadez, Chairperson	Travis County	Present
Nicole Conley, Secretary	City of Austin	Present
Tom Buckle	West Travis County	Present
Elizabeth Montoya	East Travis County	Absent
Debbie Cartwright	Austin ISD	Present
Vivek Kulkarni	Travis County	Absent
Dr. Osezua Ehiyamen	Austin ISD/City of Austin	Absent
Blanca Zamora-Garcia	City of Austin	Present
Bruce Elfant	Travis County Tax Assessor-Collector	Present
Shenghao "Daniel" Wang	Travis County, Place 2	Present
Richard "Dick" Lavine	Travis County, Place 3	Present
Jett Hanna	Travis County, Place 1	Present
Jie Li	Austin ISD	Present - Late

Also present were Leana Mann, Chief Appraiser, Dustin Banks, In-house Counsel, and Karen Evertson and Mary Sanchez of Evertson & Sanchez, PC.

3. Citizens Communication

4. Recognition of outgoing Board Members Bruce Elfant and Tom Buckle for their years of service to the Travis Central Appraisal District Board of Directors and Travis County Property Owners.

5. Consent Agenda

a. APPROVAL OF THE MINUTES OF THE OCTOBER 31, 2024, REGULAR MEETING
b. SECTION 25.25B REPORT
c. ACCOUNTING STATEMENTS
d. BUDGET LINE-ITEM TRANSFERS
e. PERSONNEL REPORT

MOTION: Approve the Consent Agenda
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Richard "Dick" Lavine **SECONDER**: Tom Buckle

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard Lavine, Shenghao "Daniel" Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

6A. Discussion and possible action on Taxpayer Liaison Report.

Members of the board heard from Betty Thompson, Taxpayer Liaison

RESULT: **DISCUSSED**

6B. Discussion and possible action on Appraisal Review Board Chairman Report.

Members of the board heard from Craig Phifer, Appraisal Review Board Chairman

RESULT: **DISCUSSED**

6C. Discussion and possible action on Appraisal Review Board Subcommittee Report.

Members of the board heard from Shenghao "Daniel" Wang

RESULT: **DISCUSSED**

6D. Discussion and possible action on the appointment of Appraisal Review Board Members.

MOTION: **Adopt Resolution 20241209-6D regarding the appointment and reappointment of the ARB members for 2025.**
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Shenghao "Daniel" Wang **SECONDER**: Richard "Dick" Lavine

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard "Dick" Lavine, Shenghao "Daniel" Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

DRAFT

6E. Discussion and possible action on Chief Appraiser Report to include: 2025 field work, Legislative update, Homestead Exemption Audit, Community Outreach, and Taxpayer Experience Snapshot.

Members of the board heard from Leana Mann, Chief Appraiser

RESULT: DISCUSSED

6F. Discussion and possible action on Fiscal Year 2024 Budget Amendment as presented to Taxing Entities on November 4, 2024.

Members of the board heard from Leana Mann, Chief Appraiser

MOTION: Approve Budget Amendment as presented to Tax Entities
RESULT: APPROVED [UNANIMOUS]
MOVER: Nicole Conley **SECONDER**: Blanca Zamora-Garcia

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard “Dick” Lavine, Shenghao “Daniel” Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

6G. Discussion and possible action on RFP 2024-04: Request for proposals for printing services.

Members of the board heard from Leana Mann, Chief Appraiser

MOTION: Approve RFP 2024-04 proposal for printing services
MOVER: Nicole Conley **SECONDER**: Tom Buckle

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard “Dick” Lavine, Shenghao “Daniel” Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

6H. Discussion and possible action on contract extension with Just Appraised Inc. for SAAS services for deed and exemption processing.

Members of the board heard from Leana Mann, Chief Appraiser

MOTION: Approval of contract extension with Just Appraised inc.
RESULT: APPROVED [UNANIMOUS]
MOVER: Tom Buckle **SECONDER**: Nicole Conley

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard “Dick” Lavine, Shenghao “Daniel” Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

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6I. Discussion and possible action on updated contract with Evertson and Sanchez, P.C. for legal services.

MOTION: **Approve the updated contract with Evertson and Sanchez, P.C.**
RESULT: **APPROVED**
MOVER: Shenghao Wang **SECONDER**: Blanca Zamora-Garcia

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard "Dick" Lavine, Shenghao "Daniel" Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

At 12:26 P.M. All THE BOARD moved to executive session; TO DELIBERATE ON ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 *et seq* [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071, 551.074, 551.076; 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.

MOTION: Begin Board of Directors Executive Session
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Tom Buckle **SECONDER**: Shenghao "Daniel" Wang

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard "Dick" Lavine, Shenghao "Daniel" Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

At 1:36 PM, the Board resumed the public session and returned to Item 6J.

6J. Discussion and possible action on Taxpayer Liaison Subcommittee Report.

MOTION: **Approve the review as conducted by the subcommittee of the Taxpayer Liaison and Deputy Taxpayer Liaison.**
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Shenghao "Daniel" Wang **SECONDER**: Jei Li

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard "Dick" Lavine, Shenghao "Daniel" Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

DRAFT

6K. Discussion and possible action on Taxpayer Liaison and Deputy Taxpayer Liaison Annual Evaluation.

MOTION: **Approve the evaluation as conducted by the Subcommittee of the Taxpayer Liaison and Deputy Taxpayer Liaison**
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Shenghao "Daniel" Wang **SECONDER**: Nicole Conley

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard "Dick" Lavine, Shenghao "Daniel" Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

6L. Discussion on Cyber Security practices at Travis Central Appraisal District.

RESULT: **DISCUSSED IN EXECUTIVE SESSION**

6M. Discussion and possible action on Litigation and Appeals related to pending and anticipated lawsuits.

RESULT: **DISCUSSED IN EXECUTIVE SESSION**

6N. Discussion and possible action to add ítems to future agendas.

6O. Adjournment

MOTION: Approve to adjourn meeting at 1:41 PM
RESULT: **APPROVED [UNANIMOUS]**
MOVER: Bruce Elfant **SECONDER:** Tom Buckle

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Blanca Zamora-Garcia, Bruce Elfant, Jei Li, Jett Hanna, Richard "Dick" Lavine, Shenghao "Daniel" Wang, Tom Buckle

ABSENT: Elizabeth Montoya, Dr. Osezua Ehiyamen, Vivek Kulkarni

DRAFT

Respectfully submitted,

_____
Nicole Conley, Secretary

Approved:

_____
James Valadez, Chairperson

DRAFT

6B

CONSENT AGENDA

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
107921	2024	KUTNER TRUST	LOT 26 BLK A WOODHAVEN II & LOT 8 BLK B ROLLING HILLS WEST	3423 ROSEFINCH TRL, AUSTIN TX 78746	$1,748,719	$1,743,821
ADD TAXING UNITS WCID #10 & TCESD #9 (68% LAND, 0% IMP) / ADJUST TAXING UNIT COA (32% LAND, 100% IMP) FOR 2020-2024						
107921	2023	KUTNER TRUST	LOT 26 BLK A WOODHAVEN II & LOT 8 BLK B ROLLING HILLS WEST	3423 ROSEFINCH TRL, AUSTIN TX 78746	$2,190,290	$2,051,499
ADD TAXING UNITS WCID #10 & TCESD #9 (68% LAND, 0% IMP) / ADJUST TAXING UNIT COA (32% LAND, 100% IMP) FOR 2020-2024						
107921	2022	KUTNER TRUST	LOT 26 BLK A WOODHAVEN II & LOT 8 BLK B ROLLING HILLS WEST	3423 ROSEFINCH TRL, AUSTIN TX 78746	$1,931,198	$1,931,198
ADD TAXING UNITS WCID #10 & TCESD #9 (68% LAND, 0% IMP) / ADJUST TAXING UNIT COA (32% LAND, 100% IMP) FOR 2020-2024						
107921	2021	KUTNER TRUST	LOT 26 BLK A WOODHAVEN II & LOT 8 BLK B ROLLING HILLS WEST	3423 ROSEFINCH TRL, AUSTIN TX 78746	$1,233,400	$1,233,400
ADD TAXING UNITS WCID #10 & TCESD #9 (68% LAND, 0% IMP) / ADJUST TAXING UNIT COA (32% LAND, 100% IMP) FOR 2020-2024						
107921	2020	KUTNER TRUST	LOT 26 BLK A WOODHAVEN II & LOT 8 BLK B ROLLING HILLS WEST	3423 ROSEFINCH TRL, AUSTIN TX 78746	$950,800	$950,800
ADD TAXING UNITS WCID #10 & TCESD #9 (68% LAND, 0% IMP) / ADJUST TAXING UNIT COA (32% LAND, 100% IMP) FOR 2020-2024						
154023	2021	WRIGHT DEREK K & BRANDI E	LOT 83&84 HUGHES PARK LAKE SUBD 1 ABS 241 SUR 73 D & W R R CO ACR .938	12900 PARK DR, AUSTIN TX 78732	$4,028,563	$4,028,563
CORRECTING HS QF YR						
226760	2024	HOUSING AUTHORITY OF THE CITY OF AUSTIN	LOT 2 GLAUNINGER SUBD (PRORATE 01/01/2024 - 06/03/2024)	6007 N INTERSTATE HY 35, TX 78723	$34,352,084	$34,352,084
CORRECTING THE VALUE BACK TO THE NOTICE VALUE						
290409	2024	FFCHAMONIX LLC	LOT 2 *LESS 7.468AC CHEVY CHASE SOUTH PHS 5-A	2450 WICKERSHAM LN, AUSTIN TX 78741	$1,444,566	$1,444,566
CORRECTING THE VALUE BACK TO THE NOTICE VALUE $1,444,566						
303991	2024	BROWN RAYMOND	5X1500FT OF TRACT 1 OLTORF ADDN	E OLTORF ST, TX 78704	$125,000	$125,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2023	BROWN RAYMOND	5X1500FT OF TRACT 1 OLTORF ADDN	E OLTORF ST, TX 78704	$500,000	$50,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2022	BROWN RAYMOND	5X1500FT OF TRACT 1 OLTORF ADDN	E OLTORF ST, TX 78704	$500,000	$500,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2021	BROWN RAYMOND	5X1500FT OF TRACT 1 OLTORF ADDN	E OLTORF ST, TX 78704	$300,000	$300,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
303991	2020	BROWN RAYMOND	5X1500FT OF TRACT 1 OLTORF ADDN	E OLTORF ST, TX 78704	$300,000	$300,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2019	BROWN RAYMOND	5X1500FT OF TRACT 1 OLTORF ADDN	E OLTORF ST, TX 78704	$300,000	$300,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2018	BROWN RAYMOND	5X1500FT OF TRACT 1 OLTORF ADDN	E OLTORF ST, TX 78704	$300,000	$300,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2017	BROWN RAYMOND	5X1500FT PLANTING STRIP ABS 8 SUR 20 DECKER I	E OLTORF ST, TX 78704	$275,000	$275,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2016	BROWN RAYMOND	5X1500FT PLANTING STRIP ABS 8 SUR 20 DECKER I	E OLTORF ST, TX 78704	$230,000	$230,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2015	BROWN RAYMOND	5X1500FT PLANTING STRIP ABS 8 SUR 20 DECKER I	E OLTORF ST, TX 78704	$160,000	$160,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
303991	2014	BROWN RAYMOND	5X1500FT PLANTING STRIP ABS 8 SUR 20 DECKER I	E OLTORF ST, TX 78704	$100,000	$100,000
DOUBLE ASSESSMENT WITH PID 303062, PER GIS RESEARCH DELETE FOR 2014 - 2024						
386233	2024	SCONCI DON	PERSONAL PROPERTY COMMERCIAL PATS SHEET METAL	601 E 7 ST, AUSTIN TX 78701	$24,984	$0
BUSINESS MOVED TO 197 REPUBLIC DR KYLE TX 78640 LOCATED IN HAYS CO A/O JULY 1, 2023 PER 2024 RENDITION & TXPYR CHANGE FORM. DELETE 2024. CHANGE TOTAL VALUE FROM $24,984 TO $0. 12/12/2024 NAW						
484332	2019	WANG CHRISTOPHER &	UNT 25 BLD F COACHLIGHT CONDOMINIUMS PHS I-III PLUS 1.73% INT IN COMMON AREA	3801 MENCHACA RD 25, TX 78704	$278,800	$278,800
HS NOT PREVIOUSLY ADDED FOR REQUESTED, ELIGIBLE TAX YEARS... BH 11/5/2024						
484332	2020	WANG CHRISTOPHER &	UNT 25 BLD F COACHLIGHT CONDOMINIUMS PHS I-III PLUS 1.73% INT IN COMMON AREA	3801 MENCHACA RD 25, TX 78704	$278,800	$278,800
HS NOT PREVIOUSLY ADDED FOR ELIGIBLE, REQUESTED TAX YEAR.... BH 11/5/224						
484332	2021	WANG CHRISTOPHER &	UNT 25 BLD F COACHLIGHT CONDOMINIUMS PHS I-III PLUS 1.73% INT IN COMMON AREA	3801 MENCHACA RD 25, TX 78704	$283,000	$283,000
HS NOT PREVIOUSLY ADDED FOR ELIGIBLE, REQUESTED TAX YEAR.... BH 11/5/224						
770477	2020	BIRDWELL GARY M & LISA A	LOT 35 BLK A WATERFORD ON LAKE TRAVIS SEC 3D	908 WATERCLIFFE DR, TX 78645	$1,057,614	$1,057,614
CORRECTING IMPROVEMENT HOMESITE... BH 11/5/2024						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
770477	2021	BIRDWELL GARY M & LISA A	LOT 35 BLK A WATERFORD ON LAKE TRAVIS SEC 3D	908 WATERCLIFFE DR, TX 78645	$1,417,900	$1,417,900
CORRECTING IMPROVEMENT HOMESITE... BH 11/5/2024						
812132	2023	DOMINGUEZ MARIA G	PECAN PARK MH PARK PHS 2, SPACE 304, SN1 PH2213752; HUD# PFS1048591	5701 JOHNNY MORRIS RD 304, TX 78724	$57,845	$0
MOHO SOLD ON SEPT 2020, DELETE PID 812132 FOR 2021 AND FUTURE. ACTIVATED PID 948705 FOR NEW OWNER MARIA DOMINGUEZ PER MOHO CERTIFICATE. 10/16/2024 TMD//						
812132	2022	DOMINGUEZ MARIA G	PECAN PARK MH PARK PHS 2, SPACE 304, SN1 PH2213752; HUD# PFS1048591	5701 JOHNNY MORRIS RD 304, TX 78724	$60,289	$0
MOHO SOLD ON SEPT 2020, DELETE PID 812132 FOR 2021 AND FUTURE. ACTIVATED PID 948705 FOR NEW OWNER MARIA DOMINGUEZ PER MOHO CERTIFICATE. 10/16/2024 TMD//						
835456	2024	CITY OF PFLUGERVILLE	TRAFFIC ISLAND #7 HIGHLAND PARK PHS B SEC 5 (PUBLIC OPEN SPACE)	WALNUT CANYON BLVD, TX 78660	$800	$800
ADD EX (2014159987) FOR 2020 - 2024						
835456	2023	CITY OF PFLUGERVILLE	TRAFFIC ISLAND #7 HIGHLAND PARK PHS B SEC 5 (PUBLIC OPEN SPACE)	WALNUT CANYON BLVD, TX 78660	$800	$800
ADD EX (2014159987) FOR 2020 - 2024						
835456	2022	CITY OF PFLUGERVILLE	TRAFFIC ISLAND #7 HIGHLAND PARK PHS B SEC 5 (PUBLIC OPEN SPACE)	WALNUT CANYON BLVD, TX 78660	$800	$800
ADD EX (2014159987) FOR 2020 - 2024						
835456	2021	CITY OF PFLUGERVILLE	TRAFFIC ISLAND #7 HIGHLAND PARK PHS B SEC 5 (PUBLIC OPEN SPACE)	WALNUT CANYON BLVD, TX 78660	$400	$400
ADD EX (2014159987) FOR 2020 - 2024						
835456	2020	CITY OF PFLUGERVILLE	TRAFFIC ISLAND #7 HIGHLAND PARK PHS B SEC 5 (PUBLIC OPEN SPACE)	WALNUT CANYON BLVD, TX 78660	$400	$400
ADD EX (2014159987) FOR 2020 - 2024						
836479	2024	CITY OF PFLUGERVILLE	LOT GREENWAY #4 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,700	$1,700
ADD EX (2014159987) FOR 2020 - 2024						
836479	2023	CITY OF PFLUGERVILLE	LOT GREENWAY #4 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,700	$1,700
ADD EX (2014159987) FOR 2020 - 2024						
836479	2022	CITY OF PFLUGERVILLE	LOT GREENWAY #4 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,700	$1,700
ADD EX (2014159987) FOR 2020 - 2024						
836479	2021	CITY OF PFLUGERVILLE	LOT GREENWAY #4 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$850	$850
ADD EX (2014159987) FOR 2020 - 2024						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
836479	2020	CITY OF PFLUGERVILLE	LOT GREENWAY #4 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$850	$850
ADD EX (2014159987) FOR 2020 - 2024						
836480	2024	CITY OF PFLUGERVILLE	LOT GREENWAY #6 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,600	$1,600
ADD EX (2014159987) FOR 2020 - 2024						
836480	2023	CITY OF PFLUGERVILLE	LOT GREENWAY #6 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,600	$1,600
ADD EX (2014159987) FOR 2020 - 2024						
836480	2022	CITY OF PFLUGERVILLE	LOT GREENWAY #6 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,600	$1,600
ADD EX (2014159987) FOR 2020 - 2024						
836480	2021	CITY OF PFLUGERVILLE	LOT GREENWAY #6 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$800	$800
ADD EX (2014159987) FOR 2020 - 2024						
836480	2020	CITY OF PFLUGERVILLE	LOT GREENWAY #6 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$800	$800
ADD EX (2014159987) FOR 2020 - 2024						
836481	2024	CITY OF PFLUGERVILLE	LOT GREENWAY #5 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,600	$1,600
ADD EX (2014159987) FOR 2020 - 2024						
836481	2023	CITY OF PFLUGERVILLE	LOT GREENWAY #5 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,600	$1,600
ADD EX (2014159987) FOR 2020 - 2024						
836481	2022	CITY OF PFLUGERVILLE	LOT GREENWAY #5 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$1,600	$1,600
ADD EX (2014159987) FOR 2020 - 2024						
836481	2021	CITY OF PFLUGERVILLE	LOT GREENWAY #5 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$800	$800
ADD EX (2014159987) FOR 2020 - 2024						
836481	2020	CITY OF PFLUGERVILLE	LOT GREENWAY #5 HIGHLAND PARK PHS B SEC 10 & 13 (OPEN SPACE)	MAMMOTH CAVE BLVD, 78660	$800	$800
ADD EX (2014159987) FOR 2020 - 2024						
865881	2024	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK N HIGHLAND PARK PHS D SEC 6	1618 PORTCHESTER CASTLE PATH, TX 78660	$1,500	$1,500
ADD EX-XV PER 2019064228 FOR 2020-2024						
865881	2023	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK N HIGHLAND PARK PHS D SEC 6	1618 PORTCHESTER CASTLE PATH, TX 78660	$1,500	$1,500
ADD EX-XV PER 2019064228 FOR 2020-2024						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
865881	2022	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK N HIGHLAND PARK PHS D SEC 6	1618 PORTCHESTER CASTLE PATH, TX 78660	$1,500	$1,500
ADD EX-XV PER 2019064228 FOR 2020-2024						
865881	2021	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK N HIGHLAND PARK PHS D SEC 6	1618 PORTCHESTER CASTLE PATH, TX 78660	$750	$750
ADD EX-XV PER 2019064228 FOR 2020-2024						
865881	2020	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK N HIGHLAND PARK PHS D SEC 6	1618 PORTCHESTER CASTLE PATH, TX 78660	$750	$750
ADD EX-XV PER 2019064228 FOR 2020-2024						
865892	2024	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK V HIGHLAND PARK PHS D SEC 6	1613 PORTCHESTER CASTLE PATH, TX 78660	$1,800	$1,800
ADD EX-XV PER 2019064228 FOR 2020-2024						
865892	2023	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK V HIGHLAND PARK PHS D SEC 6	1613 PORTCHESTER CASTLE PATH, TX 78660	$1,800	$1,800
ADD EX-XV PER 2019064228 FOR 2020-2024						
865892	2022	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK V HIGHLAND PARK PHS D SEC 6	1613 PORTCHESTER CASTLE PATH, TX 78660	$1,800	$1,800
ADD EX-XV PER 2019064228 FOR 2020-2024						
865892	2021	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK V HIGHLAND PARK PHS D SEC 6	1613 PORTCHESTER CASTLE PATH, TX 78660	$900	$900
ADD EX-XV PER 2019064228 FOR 2020-2024						
865892	2020	CITY OF PFLUGERVILLE	PUBLIC OPEN SPACE BLK V HIGHLAND PARK PHS D SEC 6	1613 PORTCHESTER CASTLE PATH, TX 78660	$900	$900
ADD EX-XV PER 2019064228 FOR 2020-2024						
896082	2024	BUMB JOSH B & RICHARD T VEREGGE &	LOT 1 BLK A MOONTOWER ON MANCHACA	10335 MENCHACA RD, TX 78748	$801,275	$801,275
PER REVIEW OF TAXING ENTITY BOUNDARIES, REMOVE DEL VALLE ISD (06), REMOVE CITY OF MUSTANG RIDGE (61), ADD AUSTIN ISD (01) FOR 2020-2024						
896082	2023	10355 OLD MANCHACA ROAD SERIES	LOT 1 BLK A MOONTOWER ON MANCHACA	10335 MENCHACA RD, TX 78748	$939,584	$939,584
PER REVIEW OF TAXING ENTITY BOUNDARIES, REMOVE DEL VALLE ISD (06), REMOVE CITY OF MUSTANG RIDGE (61), ADD AUSTIN ISD (01) FOR 2020-2024						
896082	2022	10355 OLD MANCHACA ROAD SERIES	LOT 1 BLK A MOONTOWER ON MANCHACA	10335 MENCHACA RD, TX 78748	$907,099	$907,099
PER REVIEW OF TAXING ENTITY BOUNDARIES, REMOVE DEL VALLE ISD (06), REMOVE CITY OF MUSTANG RIDGE (61), ADD AUSTIN ISD (01) FOR 2020-2024						
896082	2021	10355 OLD MANCHACA ROAD SERIES	LOT 1 BLK A MOONTOWER ON MANCHACA	10335 MENCHACA RD, TX 78748	$880,272	$880,272
PER REVIEW OF TAXING ENTITY BOUNDARIES, REMOVE DEL VALLE ISD (06), REMOVE CITY OF MUSTANG RIDGE (61), ADD AUSTIN ISD (01) FOR 2020-2024						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
896082	2020	10355 OLD MANCHACA ROAD SERIES	LOT 1 BLK A MOONTOWER ON MANCHACA	10335 MENCHACA RD, TX 78748	$791,077	$791,077
PER REVIEW OF TAXING ENTITY BOUNDARIES, REMOVE DEL VALLE ISD (06), REMOVE CITY OF MUSTANG RIDGE (61), ADD AUSTIN ISD (01) FOR 2020-2024						
905507	2024	CITY OF PFLUGERVILLE	LOT 1 BLK A HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$2,000	$2,000
ADD EX-XV PER 2019064227 FOR 2020-2024						
905507	2023	CITY OF PFLUGERVILLE	LOT 1 BLK A HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$2,000	$2,000
ADD EX-XV PER 2019064227 FOR 2020-2024						
905507	2022	CITY OF PFLUGERVILLE	LOT 1 BLK A HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$2,000	$2,000
ADD EX-XV PER 2019064227 FOR 2020-2024						
905507	2021	CITY OF PFLUGERVILLE	LOT 1 BLK A HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$1,000	$1,000
ADD EX-XV PER 2019064227 FOR 2020-2024						
905507	2020	CITY OF PFLUGERVILLE	LOT 1 BLK A HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$1,000	$1,000
ADD EX-XV PER 2019064227 FOR 2020-2024						
905508	2024	CITY OF PFLUGERVILLE	LOT 1 BLK B HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$1,800	$1,800
ADD EX-XV PER 2019064227 FOR 2020-2024						
905508	2023	CITY OF PFLUGERVILLE	LOT 1 BLK B HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$1,800	$1,800
ADD EX-XV PER 2019064227 FOR 2020-2024						
905508	2022	CITY OF PFLUGERVILLE	LOT 1 BLK B HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$1,800	$1,800
ADD EX-XV PER 2019064227 FOR 2020-2024						
905508	2021	CITY OF PFLUGERVILLE	LOT 1 BLK B HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$900	$900
ADD EX-XV PER 2019064227 FOR 2020-2024						
905508	2020	CITY OF PFLUGERVILLE	LOT 1 BLK B HIGHLAND PARK PHS C SEC 3	CRATERS OF THE MOON BLVD, TX 78660	$900	$900
ADD EX-XV PER 2019064227 FOR 2020-2024						
948234	2022	LUCIO MONICA	HIGH MEADOWS MH PARK, SPACE 701, SN1 CLW040211TX; HUD# NTA1696608	6205 TINER TRL 701, TX 78724	$97,494	$48,715
CHARACTERISTICS CORRECTION						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
961795	2024	HCD EASTON PARK OWNER LLC	EASTON PARK SEC 1B AMD RSB LOT 4A BLK C LOT 4A-2	7163 UNION PARK LN, 78744	$14,870,092	$14,438,107
CORRECTING THE VALUE BACK TO THE NOTICE VALUE $14,438,107						
963492	2024	QUANTUM CORPORATION	PERSONAL PROPERTY COMMERCIAL QUANTUM CORPORATION	6406 OLD BURLESON RD 140, AUSTIN TX 78744	$139,061	$81,553
INVENTORY WAS DOUBLE ASSESSED, RECOMMEND ADJUSTING VALUE TO $81,553 FOR THE YEAR OF 2024 - MJM 10/03/24						
963542	2023	LUVIANO BRENDA &	OAK RANCH MH COMMUNITY, SPACE 352, SN1 CLW038824TX; HUD# NTA1666674	11215 LOS ARBOLES CIR #352, TX 78617	$99,667	$0
MOBILE HOME MOVED OUT OF COUNTY IN 2022. 10/24/2024 RCJ						
963542	2024	LUVIANO BRENDA &	OAK RANCH MH COMMUNITY, SPACE 352, SN1 CLW038824TX; HUD# NTA1666674	11215 LOS ARBOLES CIR #352, TX 78617	$105,536	$0
MOBILE HOME MOVED OUT OF COUNTY IN 2022. 10/24/2024 RCJ						
967930	2024	FLORENCE'S COMFORT HOUSE INC	LOT 14 BLK C MARTINSHAW RESUB OF PT LT 1 &10-12 OF RESUB PT LT 1 & 1-A	MARLIN CV, AUSTIN TX 78744	$124,456	$80,000
THIS PROPERTY WAS A VACANT LOT FOR 2024. REMOVED IMPS. RLL 01/06/2025						
989041	2024	AT&T MOBILITY LLC	Cell Equipment VARIOUS LOCATIONS - AISD & AUSTIN 000691 R Use: L2 392660		$61,140,823	$0
PROPERTIES D/A. SEE ACTIVE 392660 392655 392656 392657 392664 392667 392688 392696 448271 448278 448285 454935 454938 468027 487694 514831 514833 514839 516568 516572 516576 516593 516605 516607 516618 516619 535281 557817 557975 577366 704455 704463 704472 723921 723925 723953 746140 746142 746978 766605 781830 781831 781835 781837 781838 791905 792244 841941 939952 939992 976722. CHANGE VALUE TO $0. 1-10-2025 NAW						
989042	2024	AT&T MOBILITY LLC	Cell Equipment VARIOUS LOCATIONS - PFLUGERVILLE ISD 000691 Use: L2 392655		$833,211	$0
PROPERTIES D/A. SEE ACTIVE 392660 392655 392656 392657 392664 392667 392688 392696 448271 448278 448285 454935 454938 468027 487694 514831 514833 514839 516568 516572 516576 516593 516605 516607 516618 516619 535281 557817 557975 577366 704455 704463 704472 723921 723925 723953 746140 746142 746978 766605 781830 781831 781835 781837 781838 791905 792244 841941 939952 939992 976722. CHANGE VALUE TO $0. 1-10-2025 NAW						
989043	2024	AT&T MOBILITY LLC	Cell Equipment VARIOUS LOCATIONS - AISD & ESD# 3 000691 Use: L2 392656		$1,220,387	$0
PROPERTIES D/A. SEE ACTIVE 392660 392655 392656 392657 392664 392667 392688 392696 448271 448278 448285 454935 454938 468027 487694 514831 514833 514839 516568 516572 516576 516593 516605 516607 516618 516619 535281 557817 557975 577366 704455 704463 704472 723921 723925 723953 746140 746142 746978 766605 781830 781831 781835 781837 781838 791905 792244 841941 939952 939992 976722. CHANGE VALUE TO $0. 1-10-2025 NAW						
989044	2024	AT&T MOBILITY LLC	Cell Equipment VARIOUS LOCATIONS - MANOR ISD & ESD# 12 000691 Use: L2 392657		$626,258	$0
PROPERTIES D/A. SEE ACTIVE 392660 392655 392656 392657 392664 392667 392688 392696 448271 448278 448285 454935 454938 468027 487694 514831 514833 514839 516568 516572 516576 516593 516605 516607 516618 516619 535281 557817 557975 577366 704455 704463 704472 723921 723925 723953 746140 746142 746978 766605 781830 781831 781835 781837 781838 791905 792244 841941 939952 939992 976722. CHANGE VALUE TO $0. 1-10-2025 NAW						
989045	2024	AT&T MOBILITY LLC	Cell Equipment VARIOUS LOCATIONS - LAKE TRAVIS ISD & LA 000691 Use: L2 392664		$402,752	$0
PROPERTIES D/A. SEE ACTIVE 392660 392655 392656 392657 392664 392667 392688 392696 448271 448278 448285 454935 454938 468027 487694 514831 514833 514839 516568 516572 516576 516593 516605 516607 516618 516619 535281 557817 557975 577366 704455 704463 704472 723921 723925 723953 746140 746142 746978 766605 781830 781831 781835 781837 781838 791905 792244 841941 939952 939992 976722. CHANGE VALUE TO $0. 1-10-2025 NAW						
989046	2024	AT&T MOBILITY LLC	Cell Equipment VARIOUS LOCATIONS - AISD & ESD# 15 & 11 000691 Use: L2 392667		$2,419,616	$0
PROPERTIES D/A. SEE ACTIVE 392660 392655 392656 392657 392664 392667 392688 392696 448271 448278 448285 454935 454938 468027 487694 514831 514833 514839 516568 516572 516576 516593 516605 516607 516618 516619 535281 557817 557975 577366 704455 704463 704472 723921 723925 723953 746140 746142 746978 766605 781830 781831 781835 781837 781838 791905 792244 841941 939952 939992 976722. CHANGE VALUE TO $0. 1-10-2025 NAW						

6C

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
DR. OSEZUA EHIYAMEN
BRUCE ELFANT
JETT HANNA
VIVEK KULKARNI
DICK LAVINE
JIE LI
ELIZABETH MONTOYA
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana Mann
Chief Appraiser

SUBJECT: December 2024 Unaudited Financial Statements

The unaudited financial statements for December 2024 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was $5,412,8723. Of that, $731,298 was nonspendable in the form of prepaid expenditures, $1,679,254 was held in reserves as committed fund balance, and $3,002,320 was unassigned fund balance.

- *The net change in fund balance for the fiscal year to date is $2,131,808.*

- The reserve balances total $1,679,254. Detail account balances for each reserve account are as follows:

	Current Balance
Reserve for Computer Equipment	$ 89,594
Reserve for Network Infrastructure	$ 350,000
Reserve for Technology Enhancements	$ 154,192
Reserve for Litigation	$ 365,914
Reserve for Building Repair & Replacement	$ -
Reserve for ARB Operations	$ -
Reserve for Market Data Purchases	$ 150,000
Reserve for Board Elections	$ 569,554
	$ 1,679,254

- ***The District ended the month with a budget surplus of $1,922,808.***

- 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 December 31, 2024

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	29,884,516	29,884,516	29,884,516	29,884,516	-
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	**$ 29,884,516**	**$ 29,884,516**	**$ 29,884,516**	**$ 29,884,516**	**$ -**
Investment earnings	150,000	150,000	150,000	463,262	313,262
Charges for services	9,000	9,000	9,000	3,023	(5,977)
Miscellaneous revenue	50,000	50,000	50,000	70,370	20,370
TOTAL REVENUE	**$ 30,093,516**	**$ 30,093,516**	**$ 30,093,516**	**$ 30,421,171**	**$ 327,655**
EXPENDITURES:					
Personnel Cost	12,892,155	13,138,855	13,138,855	13,489,577	(350,722)
Benefit Cost	4,817,439	4,456,189	4,456,189	4,906,048	(449,859)
Printing and mailing services	809,700	809,700	809,700	738,586	71,114
Operating supplies	226,800	250,795	250,795	187,875	62,920
Subscriptions and data purchases	352,310	444,590	444,590	418,164	26,426
Training and education	151,790	162,790	162,790	142,849	19,941
Travel expenditures	26,450	41,450	41,450	43,305	(1,855)
Utilities	555,860	543,610	543,610	452,476	91,134
Legal expenditures	2,042,500	2,042,500	2,042,500	2,010,675	31,825
Professional services	5,111,986	5,081,986	5,081,986	3,136,508	1,945,478
Insurance	86,678	86,678	86,678	96,887	(10,209)
Aerial photography	579,260	574,810	574,810	569,451	5,359
Rentals	153,320	152,820	152,820	153,920	(1,100)
Building and Equipment maintenance	444,290	442,190	442,190	325,723	116,467
Software maintenance	350,467	350,467	350,467	354,983	(4,516)
Other services	411,697	433,272	433,272	440,434	(7,162)
Capital Outlay	122,976	122,976	122,976	73,064	49,912
Debt Service- Principal	654,742	654,742	654,742	654,742	(0)
Debt Service- Interest	94,096	94,096	94,096	94,096	0
TOTAL EXPENDITURES	**29,884,516**	**29,884,516**	**29,884,516**	**28,289,363**	**1,595,153**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	***209,000***	***209,000***	***209,000***	***2,131,808***	***1,922,808***
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	748,838	(748,838)
Transfers out	-	-	-	(748,838)	748,838
TOTAL OTHER FINANCING SOURCES (USES)	**-**	**-**	**-**	**-**	**-**
NET CHANGE IN FUND BALANCE	209,000	209,000	209,000	2,131,808	1,922,808
Beginning Fund Balance	3,281,064	3,281,064	3,281,064	3,281,064	
Ending Fund Balance	***$ 3,490,064***	***$ 3,490,064***	***$ 3,490,064***	***$ 5,412,872***	***$ 1,922,808***

Travis Central Appraisal District

Governmental Fund Balance Sheet

December 31, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	9,457,397	-	9,457,397
Short-term investments	4,288,444	-	4,288,444
Receivables	(264,967)	-	(264,967)
Prepaid items	731,298	-	731,298
TOTAL ASSETS	$ 14,212,172	$ -	$ 14,212,172
LIABILITIES			
Accounts payable and accrued expenditures	1,148,097	-	1,148,097
Unearned revenue	7,651,203	-	7,651,203
TOTAL LIABILITIES	8,799,300	-	8,799,300
FUND BALANCES			
Fund balance, committed	1,679,254	-	1,679,254
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	731,298	-	731,298
Fund balance, unassigned	3,002,320	-	3,002,320
TOTAL FUND BALANCES	5,412,872	-	5,412,872
TOTAL LIABILITIES AND FUND BALANCE	$ 14,212,172	$ -	$ 14,212,172

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance
For the month ended December 31, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Appraisal assessments	$ 29,884,516	$ -	$ 29,884,516
Refund of appraisal assessments	-	-	-
Net appraisal assessments	29,884,516	-	29,884,516
Investment earnings	463,262	-	463,262
Charges for services	3,023	-	3,023
Miscellaneous revenue	70,370	-	70,370
TOTAL REVENUE	30,421,171	-	30,421,171
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	18,395,625	-	18,395,625
Data processing	354,983	-	354,983
Transportation	43,305	-	43,305
Operating supplies	187,875	-	187,875
Rentals	153,920	-	153,920
Legal and professional	5,147,183	-	5,147,183
Utilities and telephone	452,476	-	452,476
Building and equipment maintenance	325,723	-	325,723
Insurance	96,887	-	96,887
Other services	2,309,485	-	2,309,485
Capital outlay	73,064	-	73,064
Debt Service- Principal	-	654,742	654,742
Debt Service- Interest	-	94,096	94,096
TOTAL EXPENDITURES	27,540,525	748,838	28,289,363
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,880,646	(748,838)	2,131,808
OTHER FINANCING SOURCES (USES):			
Transfers in	-	748,838	748,838
Transfers out	(748,838)	-	(748,838)
TOTAL OTHER FINANCING SOURCES (USES)	(748,838)	748,838	-
NET CHANGE IN FUND BALANCE	2,131,808	-	2,131,808
FUND BALANCE, beginning of year	3,281,064	-	3,281,064
FUND BALANCE, end of year	$ 5,412,872	$ -	$ 5,412,872

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
DR. OSEZUA EHIYAMEN
BRUCE ELFANT
JETT HANNA
VIVEK KULKARNI
DICK LAVINE
JIE LI
ELIZABETH MONTOYA
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana Mann
Chief Appraiser

SUBJECT: November 2024 Unaudited Financial Statements

The unaudited financial statements for November 2024 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was $6,634,693. Of that, $443,037 was nonspendable in the form of prepaid expenditures, $1,679,254 was held in reserves as committed fund balance, and $4,512,402 was unassigned fund balance.

- *The net change in fund balance for the fiscal year to date is $3,353,629.*

- The reserve balances total $1,679,254. Detail account balances for each reserve account are as follows:

	Current Balance
Reserve for Computer Equipment	$ 89,594
Reserve for Network Infrastructure	$ 350,000
Reserve for Technology Enhancements	$ 154,192
Reserve for Litigation	$ 365,914
Reserve for Building Repair & Replacement	$ -
Reserve for ARB Operations	$ -
Reserve for Market Data Purchases	$ 150,000
Reserve for Board Elections	$ 569,554
	$ 1,679,254

- ***The District ended the month with a budget surplus of $3,157,129.***

- 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 November 30, 2024

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	29,884,516	29,884,516	27,394,140	27,394,140	0
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	**$ 29,884,516**	**$ 29,884,516**	**$ 27,394,140**	**$ 27,394,140**	**$ 0**
Investment earnings	150,000	150,000	137,500	421,881	284,381
Charges for services	9,000	9,000	8,250	2,799	(6,201)
Miscellaneous revenue	50,000	50,000	45,833	68,609	18,609
TOTAL REVENUE	**$ 30,093,516**	**$ 30,093,516**	**$ 27,585,723**	**$ 27,887,429**	**$ 296,789**
EXPENDITURES:					
Personnel Cost	12,892,155	13,138,855	12,043,950	11,890,147	153,804
Benefit Cost	4,817,439	4,456,189	4,084,840	3,941,669	143,171
Printing and mailing services	809,700	809,700	742,225	671,360	70,865
Operating supplies	226,800	250,795	229,895	169,101	60,794
Subscriptions and data purchases	352,310	444,590	407,541	394,103	13,437
Training and education	151,790	162,790	149,224	137,564	11,660
Travel expenditures	26,450	41,450	37,996	36,947	1,049
Utilities	555,860	543,610	498,309	420,699	77,610
Legal expenditures	2,042,500	2,042,500	1,872,292	1,365,136	507,155
Professional services	5,111,986	5,081,986	4,658,487	3,030,161	1,628,326
Insurance	86,678	86,678	79,455	87,162	(7,707)
Aerial photography	579,260	574,810	526,909	569,451	(42,542)
Rentals	153,320	152,820	140,085	134,795	5,290
Building and Equipment maintenance	444,290	442,190	405,341	310,962	94,379
Software maintenance	350,467	350,467	321,261	342,919	(21,658)
Other services	411,697	433,272	397,166	406,412	(9,246)
Capital Outlay	122,976	122,976	112,728	63,584	49,144
Debt Service- Principal	654,742	654,742	600,180	488,410	111,770
Debt Service- Interest	94,096	94,096	86,255	73,218	13,037
TOTAL EXPENDITURES	**29,884,516**	**29,884,516**	**27,394,140**	**24,533,800**	**2,860,340**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	***209,000***	***209,000***	***191,583***	***3,353,629***	***3,157,129***
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	561,628	(561,628)
Transfers out	-	-	-	(561,628)	561,628
TOTAL OTHER FINANCING SOURCES (USES)	**-**	**-**	**-**	**-**	**-**
NET CHANGE IN FUND BALANCE	209,000	209,000	191,583	3,353,629	3,157,129
Beginning Fund Balance	3,281,064	3,281,064	3,281,064	3,281,064	
Ending Fund Balance	***$ 3,490,064***	***$ 3,490,064***	***$ 3,472,647***	***$ 6,634,693***	***$ 3,157,129***

Travis Central Appraisal District

Governmental Fund Balance Sheet

November 30, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	5,751,005	-	5,751,005
Short-term investments	4,271,587	-	4,271,587
Receivables	(306,169)	-	(306,169)
Prepaid items	443,037	-	443,037
TOTAL ASSETS	$ 10,159,460	$ -	$ 10,159,460
LIABILITIES			
Accounts payable and accrued expenditures	1,034,391	-	1,034,391
Unearned revenue	2,490,376	-	2,490,376
TOTAL LIABILITIES	3,524,767	-	3,524,767
FUND BALANCES			
Fund balance, committed	1,679,254	-	1,679,254
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	443,037	-	443,037
Fund balance, unassigned	4,512,402	-	4,512,402
TOTAL FUND BALANCES	6,634,693	-	6,634,693
TOTAL LIABILITIES AND FUND BALANCE	$ 10,159,460	$ -	$ 10,159,460

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance

For the month ended November 30, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Appraisal assessments	$ 27,394,140	$ -	$ 27,394,140
Refund of appraisal assessments	-	-	-
Net appraisal assessments	27,394,140	-	27,394,140
Investment earnings	421,881	-	421,881
Charges for services	2,799	-	2,799
Miscellaneous revenue	68,609	-	68,609
TOTAL REVENUE	27,887,429	-	27,887,429
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	15,831,815	-	15,831,815
Data processing	342,919	-	342,919
Transportation	36,947	-	36,947
Operating supplies	169,101	-	169,101
Rentals	134,795	-	134,795
Legal and professional	4,395,297	-	4,395,297
Utilities and telephone	420,699	-	420,699
Building and equipment maintenance	310,962	-	310,962
Insurance	87,162	-	87,162
Other services	2,178,890	-	2,178,890
Capital outlay	63,584	-	63,584
Debt Service- Principal	-	488,410	488,410
Debt Service- Interest	-	73,218	73,218
TOTAL EXPENDITURES	23,972,171	561,628	24,533,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,915,258	(561,628)	3,353,629
OTHER FINANCING SOURCES (USES):			
Transfers in	-	561,628	561,628
Transfers out	(561,628)	-	(561,628)
TOTAL OTHER FINANCING SOURCES (USES)	(561,628)	561,628	-
NET CHANGE IN FUND BALANCE	3,353,629	-	3,353,629
FUND BALANCE, beginning of year	3,281,064	-	3,281,064
FUND BALANCE, end of year	$ 6,634,693	$ -	$ 6,634,693

TRAVIS CENTRAL APPRAISAL DISTRICT

Quarterly Investment Report

AS OF DECEMBER 31, 2024



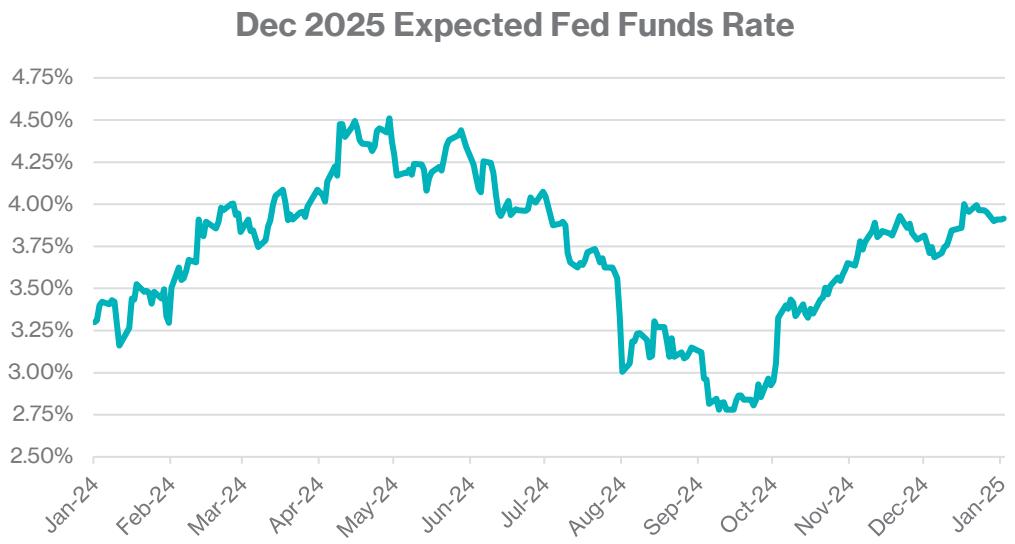
MEEDER
PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

- Market participants are expecting only ~1.5 Federal Reserve rate cuts for 2025
- Weekly unemployment claims remain near historically low levels
- Inflation has been trending higher the past few months
- U.S. Treasury rates were mixed for December--shorter rates lower, longer higher

What the Futures Market is Expecting from the Federal Reserve For 2025

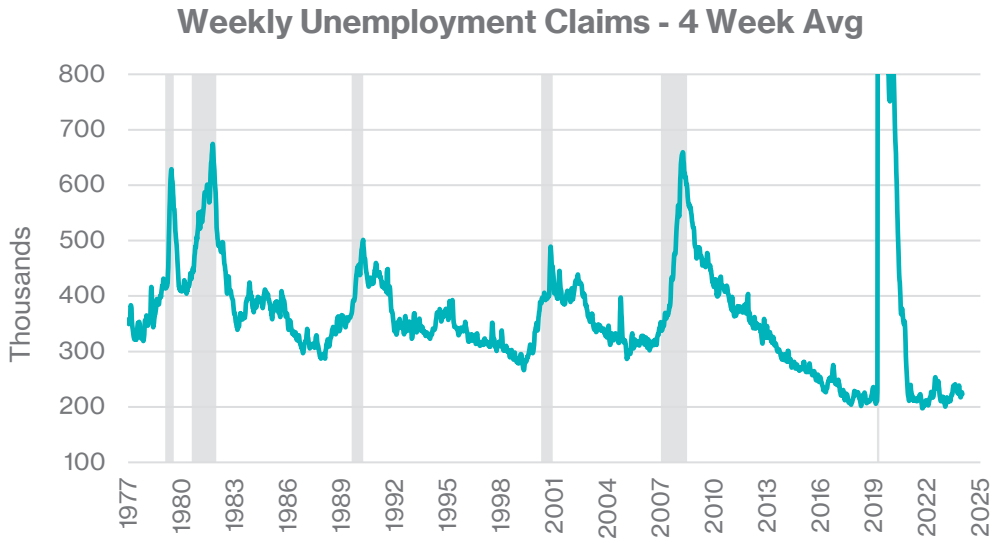
- The Fed Funds futures market continually prices where it expects the Funds rate to be heading.
- At the end of December 2024, the futures market was showing only about 1.5 0.25% Fed cuts in 2025.



SOURCE: BLOOMBERG, CME

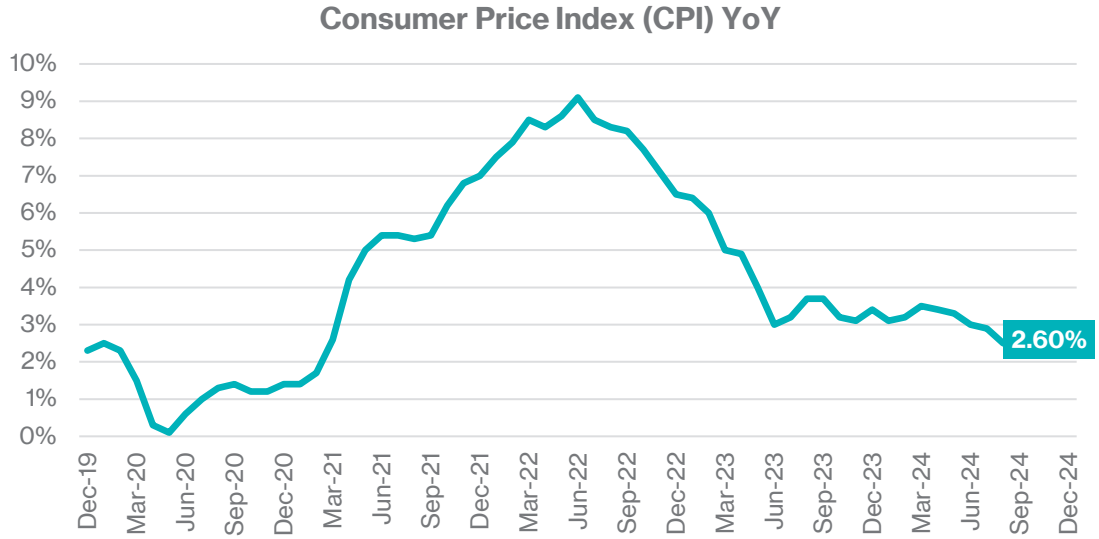
Labor Market Remains Resilient With Low Unemployment Claims

- Weekly unemployment claims remain near historically low levels.
- The Federal Reserve and many economists were expecting rate hikes to have taken more of a toll on the labor market.
- That has not been the case.



SOURCE: BLOOMBERG, DEPARTMENT OF LABOR – GRAPH AXIS IS CUT OFF DUE TO COVID DATA EXTREME LEVELS – SHADED AREAS ARE RECESSIONS

Core Personal Consumption Expenditures Trending Higher

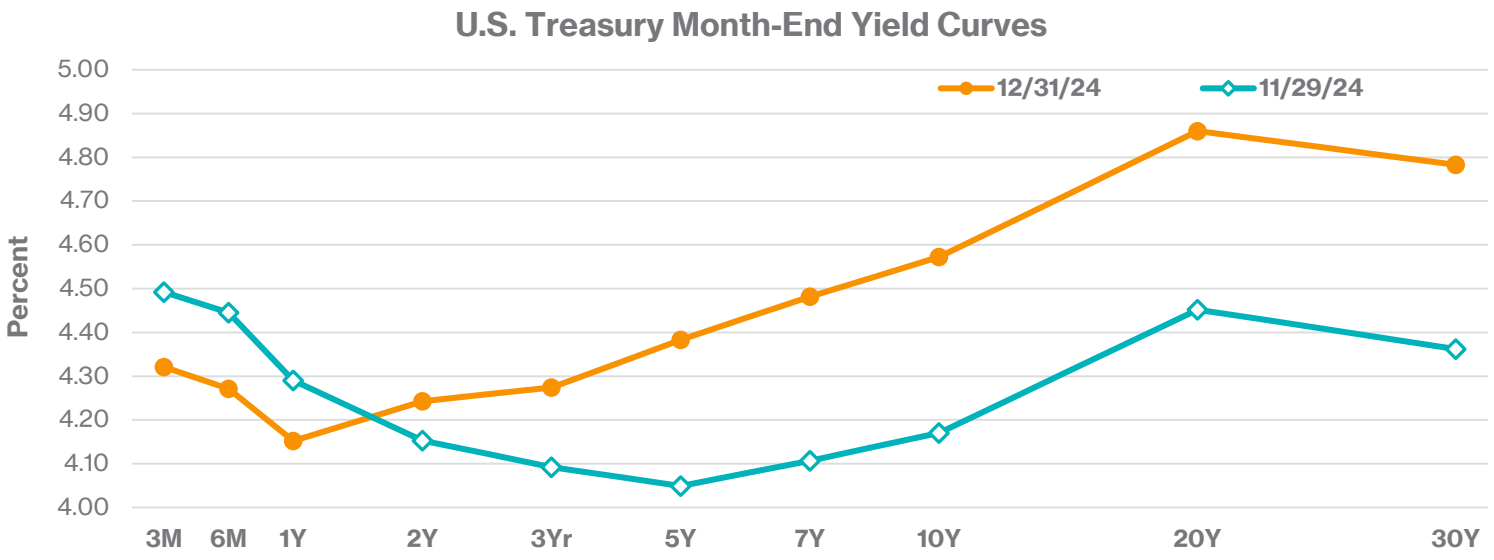


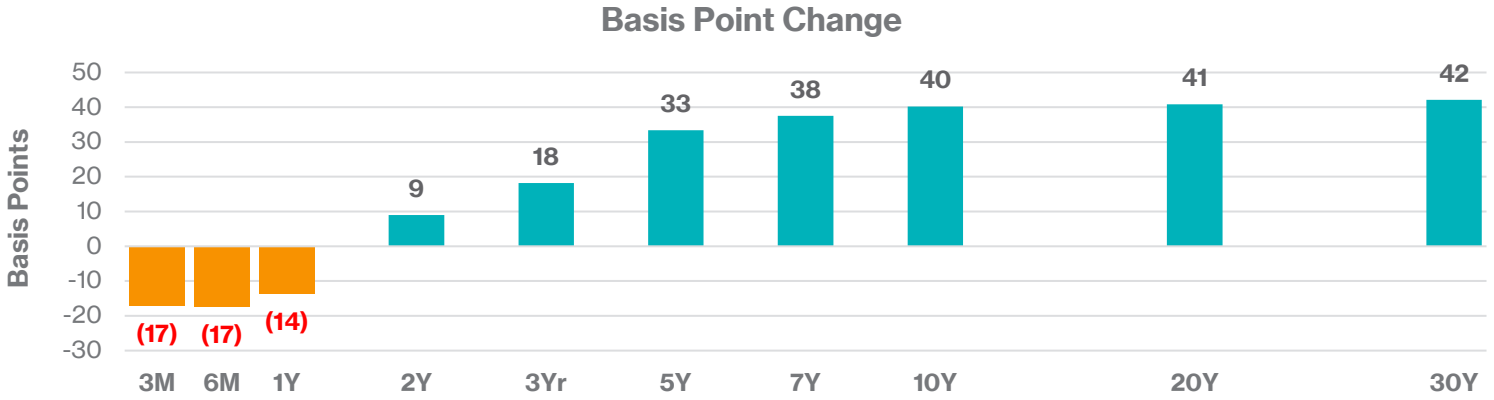
- Core Personal Consumption Expenditure YoY is the Fed's preferred inflation gauge. Core excludes food and energy components.
- Core PCE YoY is currently at 2.8%, not quite at the Fed's 2% target, but far below the 5.6% peak in 2022.
- The Fed expects Core PCE YoY will most likely get much closer to the Fed's 2% in the first half of 2025.

SOURCES: BLOOMBERG, BUREAU OF ECONOMIC ANALYSIS

Treasury Rates Were Mixed for the Month of December

MEEDER PUBLIC FUNDS





SOURCE: BLOOMBERG

MEEDER PUBLIC FUNDS

Compliance Certification

The undersigned acknowledge they have reviewed this quarterly investment report for the period ending December 31, 2024. Officials designated as investment officers by this entity's Investment Policy attest that all investments comply with the Texas Public Funds Investment Act and this entity's Investment Policy.

Leana H. Mann, Deputy Chief Appraiser

MEEDER PUBLIC FUNDS

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MEEDER
PUBLIC FUNDS

Portfolio Statistics

4.31
Weighted Average Yield to Maturity

0.00
Weighted Average Maturity (Years)

0.00
Portfolio Effective Duration (Years)

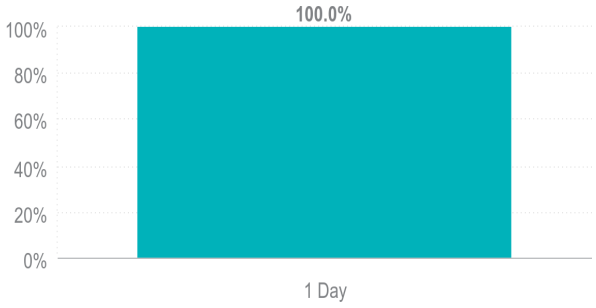
0.00
Weighted Average Life (Years)

AAA
Average Credit Rating

Portfolio Position

Par Value	$13,829,096
Principal Cost	$13,829,096
Book Value	$13,829,096
Market Value	$13,829,096
Unrealized Gain/Loss	$0
Accrued Interest	$0

Maturity Distribution



Sector Allocation



Money Market Funds	66.32%
LGIP	31.01%
Bank Deposits	2.67%

MEEDER PUBLIC FUNDS

Quarterly Portfolio Summary

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

Portfolio as of September 30, 2024

BEGINNING BOOK VALUE	$11,534,655.17
BEGINNING MARKET VALUE	$11,534,655.17
UNREALIZED GAIN/(LOSS)	$0.00
WEIGHTED AVERAGE MATURITY (YEARS)	0.00
WEIGHTED AVERAGE YIELD	1.85

Portfolio as of December 31, 2024

ENDING BOOK VALUE	$13,829,096.27
ENDING MARKET VALUE	$13,829,096.27
INVESTMENT INCOME FOR THE PERIOD	$115,593.75
UNREALIZED GAIN/(LOSS)	$0.00
CHANGE IN UNREALIZED GAIN/(LOSS)	$0.00
WEIGHTED AVERAGE MATURITY (YEARS)	0.00
WEIGHTED AVERAGE YIELD	4.31

MEEDER PUBLIC FUNDS

Quarterly Portfolio Summary By Fund

PORTFOLIO MARKET VALUE BY FUND	09/30/2024	12/31/2024	CHANGE	INTEREST EARNED
GENERAL FUND	11,534,655.17	13,829,096.27	2,294,441.10	115,593.75
TOTAL	**11,534,655.17**	**13,829,096.27**	**2,294,441.10**	**115,593.75**

MEEDER PUBLIC FUNDS

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	369,437.76	369,437.76	369,437.76	2.67%	1	0.56
LGIP	4,288,443.83	4,288,443.83	4,288,443.83	31.01%	1	4.57
Money Market Funds	9,171,214.68	9,171,214.68	9,171,214.68	66.32%	1	4.34
TOTAL	**13,829,096.27**	**13,829,096.27**	**13,829,096.27**	**100.00%**	**1**	**4.31**

CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	**13,829,096.27**	**13,829,096.27**	**13,829,096.27**		**1**	**4.31**

TOTAL EARNINGS

	CURRENT QUARTER
	115,593.75

MEEDER PUBLIC FUNDS

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
GENERAL FUND						
Bank Deposits	2	369,437.76	369,437.76	2.67	0.56	1
LGIP	2	4,288,443.83	4,288,443.83	31.01	4.57	1
Money Market Funds	2	9,171,214.68	9,171,214.68	66.32	4.34	1
TOTAL	**6**	**13,829,096.27**	**13,829,096.27**	**100.00**	**4.31**	**1**
GRAND TOTAL	**6**	**13,829,096.27**	**13,829,096.27**	**100.00**	**4.31**	**1**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GENERAL FUND												
BANK DEPOSITS												
6224690401	Wells Fargo Analyzed Bus Chkg+	12/31/2024 12/31/2024	369,340.11	369,340.11 0.00	369,340.11	0.56		1	1.00 369,340.11	0.00 369,340.11	2.67	NA
7556188469	Wells Fargo Analyzed Bus Chkg+	12/31/2024 12/31/2024	97.65	97.65 0.00	97.65	0.60		1	1.00 97.65	0.00 97.65	0.00	NA
BANK DEPOSITS TOTAL			**369,437.76**	**369,437.76 0.00**	**369,437.76**	**0.56**		**1**	**1.00 369,437.76**	**0.00 369,437.76**	**2.67**	**NA**
LGIP												
TEXPOOL	TexPool	12/31/2024 12/31/2024	1,549,375.81	1,549,375.81 0.00	1,549,375.81	4.48		1	1.00 1,549,375.81	0.00 1,549,375.81	11.20	AAA
TEXPRIME	TexPool Prime	12/31/2024 12/31/2024	2,739,068.02	2,739,068.02 0.00	2,739,068.02	4.62		1	1.00 2,739,068.02	0.00 2,739,068.02	19.81	AAA
LGIP TOTAL			**4,288,443.83**	**4,288,443.83 0.00**	**4,288,443.83**	**4.57**		**1**	**1.00 4,288,443.83**	**0.00 4,288,443.83**	**31.01**	**AAA**
MONEY MARKET FUNDS												
7556188477S	Wells Fargo Stagecoach Sweep	12/31/2024 12/31/2024	9,169,952.68	9,169,952.68 0.00	9,169,952.68	4.35		1	1.00 9,169,952.68	0.00 9,169,952.68	66.31	NA
7556188477	Wells Fargo Commercial Chkg PF	12/31/2024 12/31/2024	1,262.00	1,262.00 0.00	1,262.00	0.00		1	1.00 1,262.00	0.00 1,262.00	0.01	NA
MONEY MARKET FUNDS TOTAL			**9,171,214.68**	**9,171,214.68 0.00**	**9,171,214.68**	**4.34**		**1**	**1.00 9,171,214.68**	**0.00 9,171,214.68**	**66.32**	**NA**
GENERAL FUND TOTAL			**13,829,096.27**	**13,829,096.27 0.00**	**13,829,096.27**	**4.31**		**1**	**13,829,096.27**	**0.00 13,829,096.27**	**100.00**	**AAA**
GRAND TOTAL			**13,829,096.27**	**13,829,096.27 0.00**	**13,829,096.27**	**4.31**		**1**	**13,829,096.27**	**0.00 13,829,096.27**	**100.00**	**AAA**

MEEDER
PUBLIC FUNDS

Cash Reconciliation Report

MEEDER
PUBLIC FUNDS

Transaction Statement

No activity during current period

MEEDER PUBLIC FUNDS

Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GRAND TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MEEDER PUBLIC FUNDS

Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
GENERAL FUND									
TEXPOOL	TexPool	2024-12-31	1,549,375.81	1,549,375.81	0.00	0.00	18,344.51	18,344.51	0.00
TEXPRIME	TexPool Prime	2024-12-31	2,739,068.02	2,739,068.02	0.00	0.00	33,139.47	33,139.47	0.00
6224690401	Wells Fargo Analyzed Bus Chkg+	2024-12-31	369,340.11	369,340.11	0.00	0.00	585.04	585.04	0.00
7556188469	Wells Fargo Analyzed Bus Chkg+	2024-12-31	97.65	97.65	0.00	0.00	1.96	1.96	0.00
7556188477	Wells Fargo Commercial Chkg PF	2024-12-31	1,262.00	1,262.00	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	2024-12-31	9,169,952.68	9,169,952.68	0.00	0.00	63,522.77	63,522.77	0.00
TOTAL			**13,829,096.27**	**13,829,096.27**	**0.00**	**0.00**	**115,593.75**	**115,593.75**	**0.00**
GRAND TOTAL			**13,829,096.27**	**13,829,096.27**	**0.00**	**0.00**	**115,593.75**	**115,593.75**	**0.00**

MEEDER PUBLIC FUNDS

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
GENERAL FUND											
6224690401	Wells Fargo Analyzed Bus Chkg+	369,340.11	363,149.21	369,340.11	12/31/2024	1.00	0.56	585.04	0.00	0.00	585.04
7556188469	Wells Fargo Analyzed Bus Chkg+	97.65	55.69	97.65	12/31/2024	1.00	0.60	1.96	0.00	0.00	1.96
7556188477	Wells Fargo Commercial Chkg PF	1,262.00	30,597.00	1,262.00	12/31/2024	4.90	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	9,169,952.68	6,903,893.42	9,169,952.68	12/31/2024	0.00	4.35	63,522.77	0.00	0.00	63,522.77
TEXPOOL	TexPool	1,549,375.81	1,531,031.30	1,549,375.81	12/31/2024	5.34	4.48	18,344.51	0.00	0.00	18,344.51
TEXPRIME	TexPool Prime	2,739,068.02	2,705,928.55	2,739,068.02	12/31/2024	4.50	4.62	33,139.47	0.00	0.00	33,139.47
TOTAL		**13,829,096.27**	**11,534,655.17**	**13,829,096.27**		**1.52**	**4.31**	**115,593.75**	**0.00**	**0.00**	**115,593.75**
GRAND TOTAL		**13,829,096.27**	**11,534,655.17**	**13,829,096.27**		**1.52**	**4.31**	**115,593.75**	**0.00**	**0.00**	**115,593.75**

MEEDER PUBLIC FUNDS

Projected Cashflows

For the Period January 01, 2025 to June 30, 2025

CUSIP	DESCRIPTION	POST DATE	TRANSACTION TYPE	AMOUNT
GRAND TOTAL				

MEEDER PUBLIC FUNDS

Change in Value

IDENTIFIER	ISSUER PAR VALUE	YIELD	TRADE DATE MATURITY DATE	INTEREST ACCRUAL INTEREST RECEIVED	BEGINNING BOOK VALUE BEGINNING MARKET VALUE	PURCHASES/ ADDITIONS	REDEMPTIONS	CHANGE IN BOOK VALUE CHANGE IN MARKET VALUE	ENDING BOOK VALUE ENDING MARKET VALUE
GENERAL FUND									
6224690401	Wells Fargo Analyzed Bus Chkg+ 369,340.11	0.56	 12/31/2024	585.04 585.04	363,149.21 363,149.21	6,190.90	0.00	6,190.90 6,190.90	369,340.11 369,340.11
7556188477S	Wells Fargo Stagecoach Sweep 9,169,952.68	4.35	 12/31/2024	63,522.77 63,522.77	6,903,893.42 6,903,893.42	3,703,746.77	(1,437,687.51)	2,266,059.26 2,266,059.26	9,169,952.68 9,169,952.68
7556188477	Wells Fargo Commercial Chkg PF 1,262.00	0.00	 12/31/2024	0.00 0.00	30,597.00 30,597.00	1,262.00	(30,597.00)	(29,335.00) (29,335.00)	1,262.00 1,262.00
7556188469	Wells Fargo Analyzed Bus Chkg+ 97.65	0.60	 12/31/2024	1.96 1.96	55.69 55.69	41.96	0.00	41.96 41.96	97.65 97.65
TEXPRIME	TexPool Prime 2,739,068.02	4.62	 12/31/2024	33,139.47 33,139.47	2,705,928.55 2,705,928.55	33,139.47	0.00	33,139.47 33,139.47	2,739,068.02 2,739,068.02
TEXPOOL	TexPool 1,549,375.81	4.48	 12/31/2024	18,344.51 18,344.51	1,531,031.30 1,531,031.30	18,344.51	0.00	18,344.51 18,344.51	1,549,375.81 1,549,375.81
TOTAL		**4.31**		**115,593.75 115,593.75**	**11,534,655.17 11,534,655.17**	**3,762,725.61**	**(1,468,284.51)**	**2,294,441.10 2,294,441.10**	**13,829,096.27 13,829,096.27**
GRAND TOTAL		**4.31**		**115,593.75 115,593.75**	**11,534,655.17 11,534,655.17**	**3,762,725.61**	**(1,468,284.51)**	**2,294,441.10 2,294,441.10**	**13,829,096.27 13,829,096.27**

Disclosure

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Travis Central Appraisal District

Investment Report

As of December 31, 2024



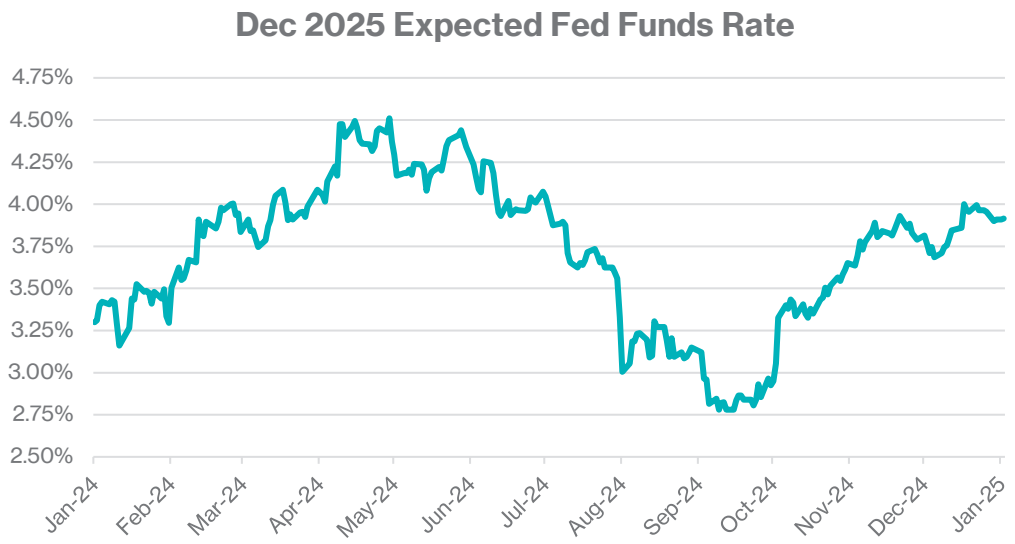
MEEDER
PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

- Market participants are expecting only ~1.5 Federal Reserve rate cuts for 2025
- Weekly unemployment claims remain near historically low levels
- Inflation has been trending higher the past few months
- U.S. Treasury rates were mixed for December--shorter rates lower, longer higher

What the Futures Market is Expecting from the Federal Reserve For 2025

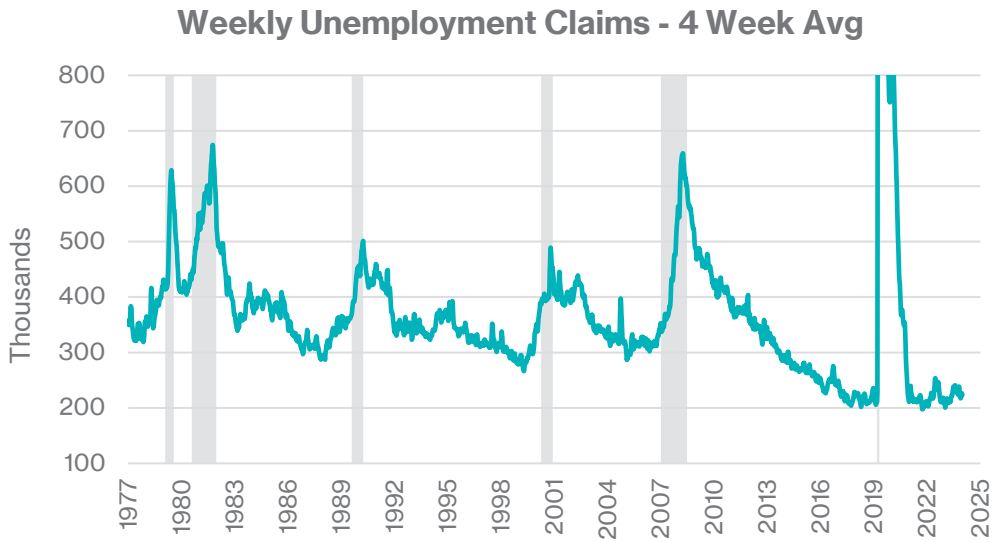
- The Fed Funds futures market continually prices where it expects the Funds rate to be heading.
- At the end of December 2024, the futures market was showing only about 1.5 0.25% Fed cuts in 2025.



SOURCE: BLOOMBERG, CME

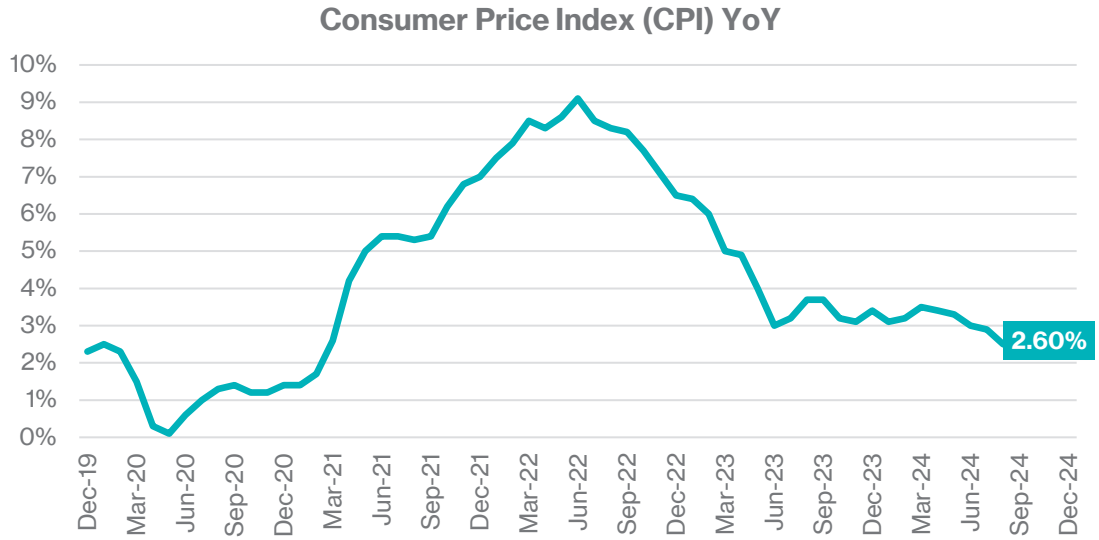
Labor Market Remains Resilient With Low Unemployment Claims

- Weekly unemployment claims remain near historically low levels.
- The Federal Reserve and many economists were expecting rate hikes to have taken more of a toll on the labor market.
- That has not been the case.



SOURCE: BLOOMBERG, DEPARTMENT OF LABOR – GRAPH AXIS IS CUT OFF DUE TO COVID DATA EXTREME LEVELS – SHADED AREAS ARE RECESSIONS

Core Personal Consumption Expenditures Trending Higher

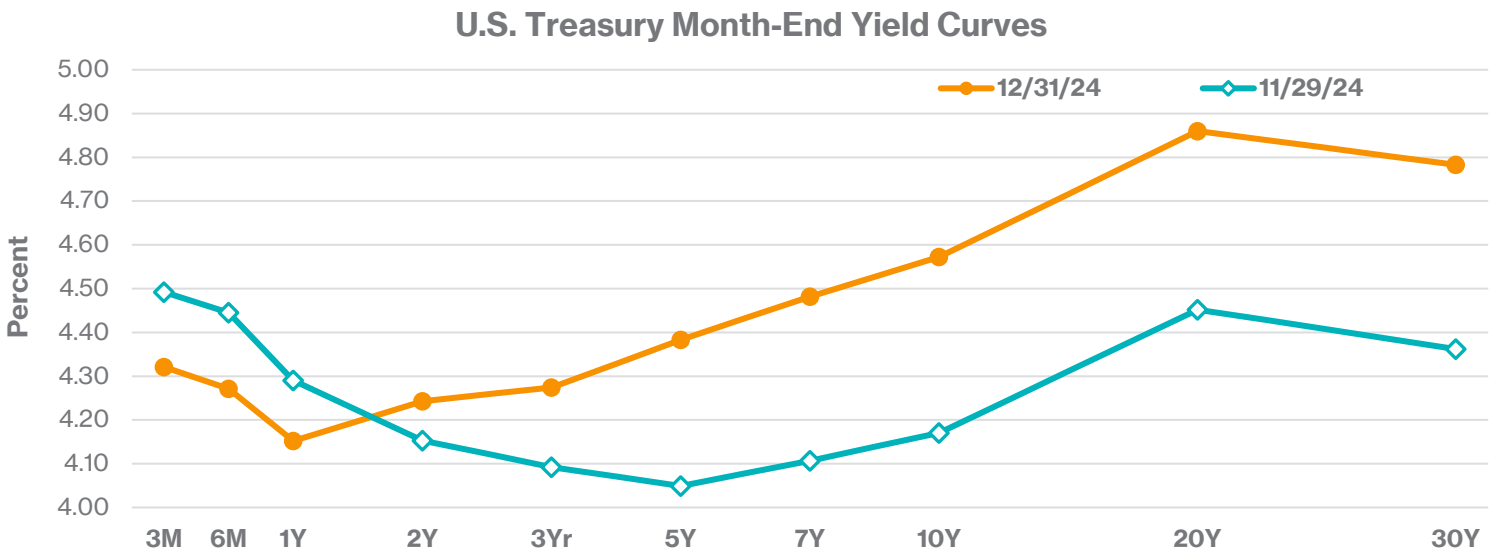


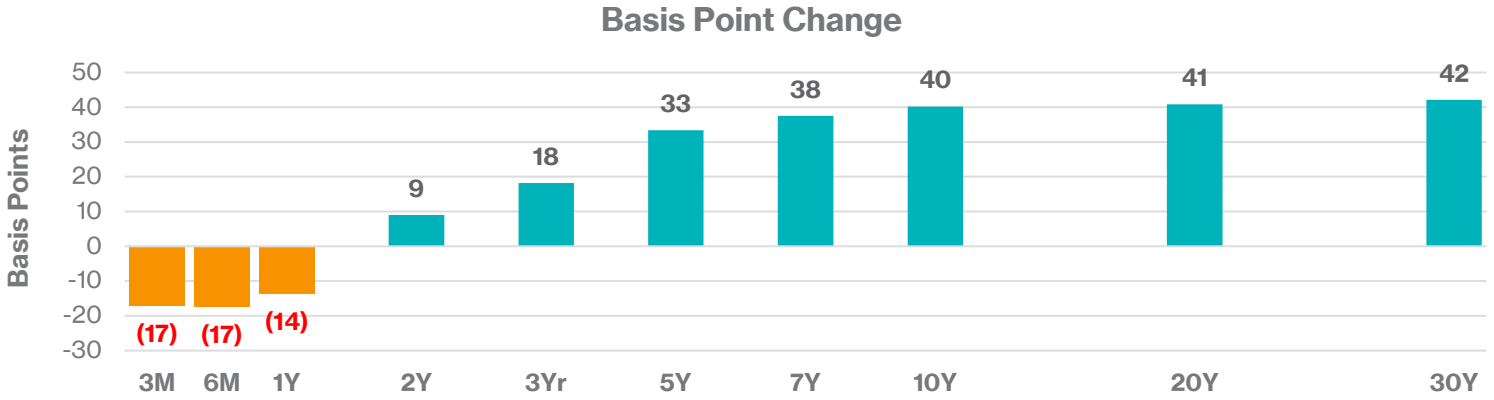
- Core Personal Consumption Expenditure YoY is the Fed's preferred inflation gauge. Core excludes food and energy components.
- Core PCE YoY is currently at 2.8%, not quite at the Fed's 2% target, but far below the 5.6% peak in 2022.
- The Fed expects Core PCE YoY will most likely get much closer to the Fed's 2% in the first half of 2025.

SOURCES: BLOOMBERG, BUREAU OF ECONOMIC ANALYSIS

Treasury Rates Were Mixed for the Month of December

MEEDER PUBLIC FUNDS





SOURCE: BLOOMBERG

MEEDER PUBLIC FUNDS

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Accrued Interest Schedule	13
Earnings by Fund	14

MEEDER
PUBLIC FUNDS

Portfolio Summary

4.31
Weighted Average Yield to Maturity

0.00
Weighted Average Maturity (Years)

0.00
Portfolio Effective Duration (Years)

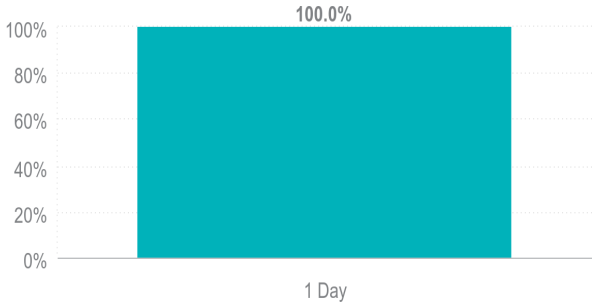
0.00
Weighted Average Life (Years)

AAA
Average Credit Rating

Portfolio Position

Par Value	$13,829,096
Principal Cost	$13,829,096
Book Value	$13,829,096
Market Value	$13,829,096
Unrealized Gain/Loss	$0
Accrued Interest	$0

Maturity Distribution



Sector Allocation



Money Market Funds	66.32%
LGIP	31.01%
Bank Deposits	2.67%

MEEDER PUBLIC FUNDS

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	369,437.76	369,437.76	369,437.76	2.67%	1	0.56
LGIP	4,288,443.83	4,288,443.83	4,288,443.83	31.01%	1	4.57
Money Market Funds	9,171,214.68	9,171,214.68	9,171,214.68	66.32%	1	4.34
TOTAL	**13,829,096.27**	**13,829,096.27**	**13,829,096.27**	**100.00%**	**1**	**4.31**

CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	**13,829,096.27**	**13,829,096.27**	**13,829,096.27**		**1**	**4.31**

TOTAL EARNINGS

	CURRENT MONTH
	38,467.56

MEEDER PUBLIC FUNDS

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
GENERAL FUND						
Bank Deposits	2	369,437.76	369,437.76	2.67	0.56	1
LGIP	2	4,288,443.83	4,288,443.83	31.01	4.57	1
Money Market Funds	2	9,171,214.68	9,171,214.68	66.32	4.34	1
TOTAL	**6**	**13,829,096.27**	**13,829,096.27**	**100.00**	**4.31**	**1**
GRAND TOTAL	**6**	**13,829,096.27**	**13,829,096.27**	**100.00**	**4.31**	**1**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GENERAL FUND												
BANK DEPOSITS												
6224690401	Wells Fargo Analyzed Bus Chkg+	12/31/2024 12/31/2024	369,340.11	369,340.11 0.00	369,340.11	0.56		1	1.00 369,340.11	0.00 369,340.11	2.67	NA
7556188469	Wells Fargo Analyzed Bus Chkg+	12/31/2024 12/31/2024	97.65	97.65 0.00	97.65	0.60		1	1.00 97.65	0.00 97.65	0.00	NA
BANK DEPOSITS TOTAL			**369,437.76**	**369,437.76 0.00**	**369,437.76**	**0.56**		**1**	**1.00 369,437.76**	**0.00 369,437.76**	**2.67**	**NA**
LGIP												
TEXPOOL	TexPool	12/31/2024 12/31/2024	1,549,375.81	1,549,375.81 0.00	1,549,375.81	4.48		1	1.00 1,549,375.81	0.00 1,549,375.81	11.20	AAA
TEXPRIME	TexPool Prime	12/31/2024 12/31/2024	2,739,068.02	2,739,068.02 0.00	2,739,068.02	4.62		1	1.00 2,739,068.02	0.00 2,739,068.02	19.81	AAA
LGIP TOTAL			**4,288,443.83**	**4,288,443.83 0.00**	**4,288,443.83**	**4.57**		**1**	**1.00 4,288,443.83**	**0.00 4,288,443.83**	**31.01**	**AAA**
MONEY MARKET FUNDS												
7556188477S	Wells Fargo Stagecoach Sweep	12/31/2024 12/31/2024	9,169,952.68	9,169,952.68 0.00	9,169,952.68	4.35		1	1.00 9,169,952.68	0.00 9,169,952.68	66.31	NA
7556188477	Wells Fargo Commercial Chkg PF	12/31/2024 12/31/2024	1,262.00	1,262.00 0.00	1,262.00	0.00		1	1.00 1,262.00	0.00 1,262.00	0.01	NA
MONEY MARKET FUNDS TOTAL			**9,171,214.68**	**9,171,214.68 0.00**	**9,171,214.68**	**4.34**		**1**	**1.00 9,171,214.68**	**0.00 9,171,214.68**	**66.32**	**NA**
GENERAL FUND TOTAL			**13,829,096.27**	**13,829,096.27 0.00**	**13,829,096.27**	**4.31**		**1**	**13,829,096.27**	**0.00 13,829,096.27**	**100.00**	**AAA**
GRAND TOTAL			**13,829,096.27**	**13,829,096.27 0.00**	**13,829,096.27**	**4.31**		**1**	**13,829,096.27**	**0.00 13,829,096.27**	**100.00**	**AAA**

MEEDER PUBLIC FUNDS

Cash Reconciliation Report

MEEDER PUBLIC FUNDS

Transaction Statement

NO ACTIVITY DURING CURRENT PERIOD

MEEDER PUBLIC FUNDS

Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GRAND TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MEEDER PUBLIC FUNDS

Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
GENERAL FUND									
TEXPOOL	TexPool	2024-12-31	1,549,375.81	1,549,375.81	0.00	0.00	5,978.71	5,978.71	0.00
TEXPRIME	TexPool Prime	2024-12-31	2,739,068.02	2,739,068.02	0.00	0.00	10,878.12	10,878.12	0.00
6224690401	Wells Fargo Analyzed Bus Chkg+	2024-12-31	369,340.11	369,340.11	0.00	0.00	175.75	175.75	0.00
7556188469	Wells Fargo Analyzed Bus Chkg+	2024-12-31	97.65	97.65	0.00	0.00	0.56	0.56	0.00
7556188477	Wells Fargo Commercial Chkg PF	2024-12-31	1,262.00	1,262.00	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	2024-12-31	9,169,952.68	9,169,952.68	0.00	0.00	21,434.42	21,434.42	0.00
TOTAL			**13,829,096.27**	**13,829,096.27**	**0.00**	**0.00**	**38,467.56**	**38,467.56**	**0.00**
GRAND TOTAL			**13,829,096.27**	**13,829,096.27**	**0.00**	**0.00**	**38,467.56**	**38,467.56**	**0.00**

MEEDER PUBLIC FUNDS

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
GENERAL FUND											
6224690401	Wells Fargo Analyzed Bus Chkg+	369,340.11	367,839.19	369,340.11	12/31/2024	1.00	0.56	175.75	0.00	0.00	175.75
7556188469	Wells Fargo Analyzed Bus Chkg+	97.65	97.09	97.65	12/31/2024	1.00	0.60	0.56	0.00	0.00	0.56
7556188477	Wells Fargo Commercial Chkg PF	1,262.00	0.00	1,262.00	12/31/2024	4.90	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	9,169,952.68	5,466,205.91	9,169,952.68	12/31/2024	0.00	4.35	21,434.42	0.00	0.00	21,434.42
TEXPOOL	TexPool	1,549,375.81	1,543,397.10	1,549,375.81	12/31/2024	5.34	4.48	5,978.71	0.00	0.00	5,978.71
TEXPRIME	TexPool Prime	2,739,068.02	2,728,189.90	2,739,068.02	12/31/2024	4.50	4.62	10,878.12	0.00	0.00	10,878.12
TOTAL		**13,829,096.27**	**10,105,729.19**	**13,829,096.27**		**1.52**	**4.31**	**38,467.56**	**0.00**	**0.00**	**38,467.56**
GRAND TOTAL		**13,829,096.27**	**10,105,729.19**	**13,829,096.27**		**1.52**	**4.31**	**38,467.56**	**0.00**	**0.00**	**38,467.56**

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Travis Central Appraisal District

Investment Report

As of November 30, 2024



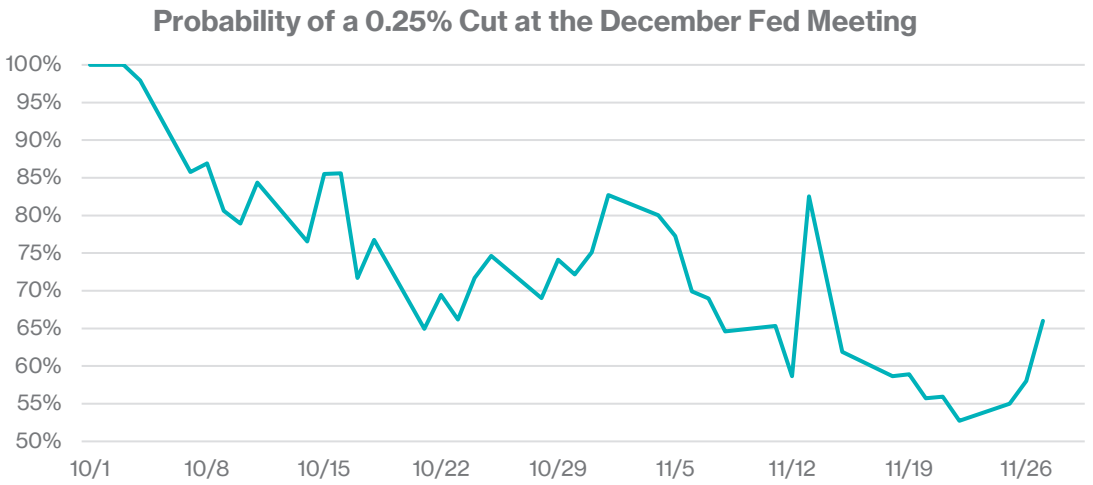
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PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

- Most market participants are expecting a December 18th Fed rate cut
- The unemployment rate remains historically low, but has climbed
- Inflation's rate of change has fallen but is up about 24% from pre-COVID levels
- Average U.S. Treasury rates moved somewhat higher in November

December Fed Meeting: To Cut or Not To Cut

- With recently released economic data, market participants are expecting about a 65% chance of a 0.25% cut at the December Fed meeting.
- This probability was much higher in October when economic metrics were less robust.

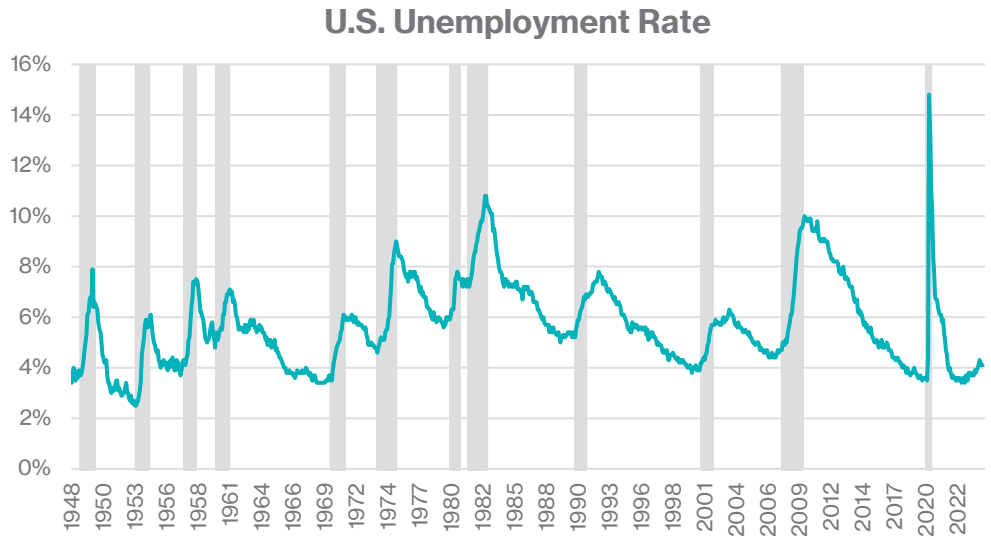


SOURCES: BLOOMBERG, CME

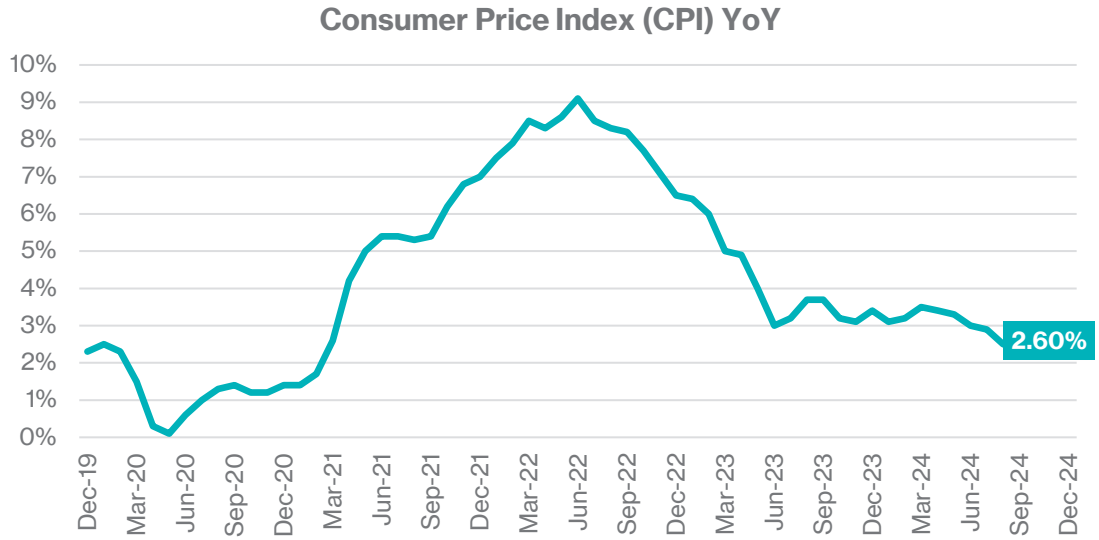
A Solid Job Market With Signs of Softness

- The U.S. unemployment rate hit a low for this cycle at 3.4% last year.
- The current rate of 4.1% is an extremely low rate by historical standards.
- In the past, when the unemployment rate increased by more than 0.5% from its recent low, the U.S. economy experienced a slow down or recession soon thereafter.

SOURCE: BLOOMBERG, BUREAU OF LABOR STATISTICS, SHADED AREAS ARE RECESSIONS



Inflation's YoY Rate of Change Remains Below 3%

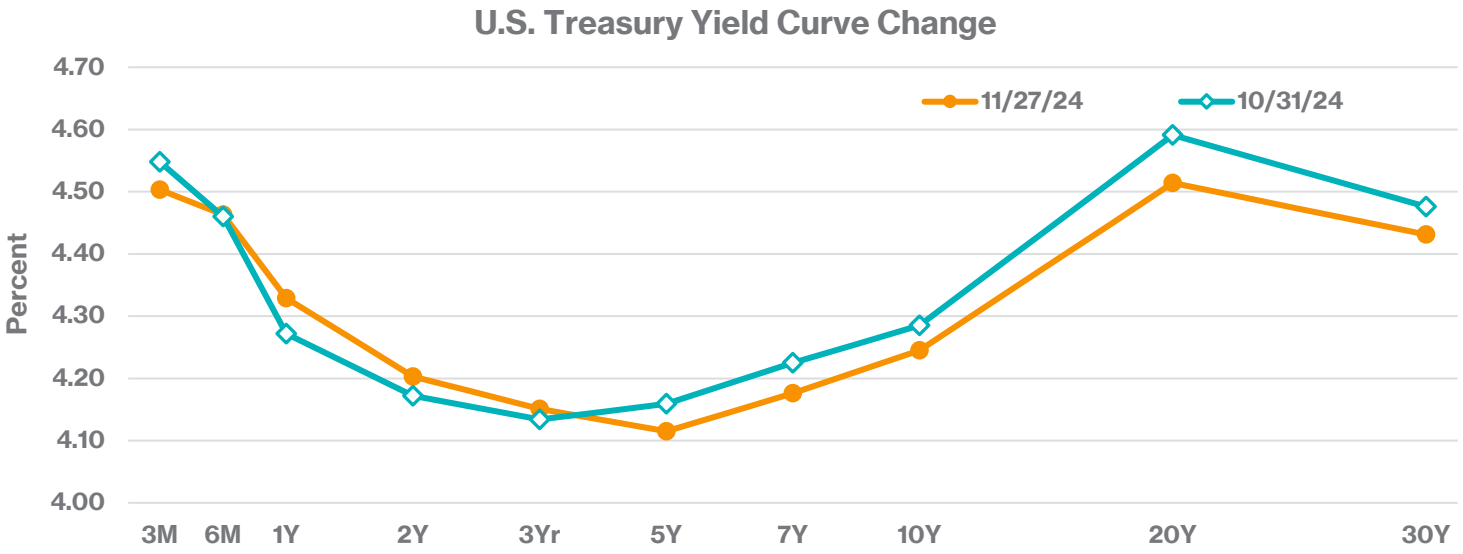


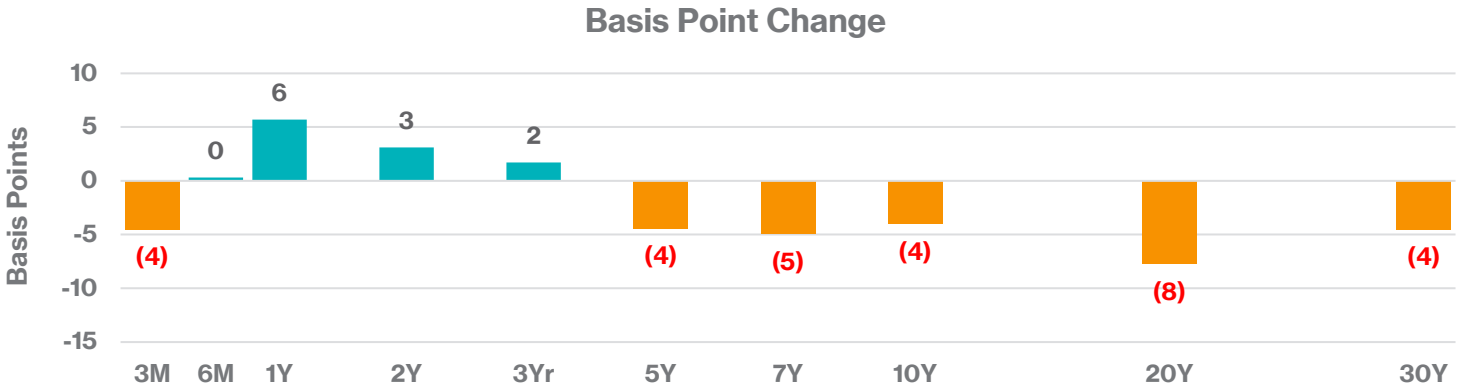
- Inflation's rate of change had declined materially from the June 2022 cycle high.
- Cumulative inflation however is up about 24% since pre-COVID.
- The Federal Reserve and Bloomberg's survey of economists expect the YoY rate to be slightly lower in 2025.

SOURCES: BLOOMBERG, BUREAU OF LABOR STATISTICS

Treasury Rates Were Mixed for the Month of November

MEEDER PUBLIC FUNDS





SOURCE: BLOOMBERG

MEEDER PUBLIC FUNDS

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PUBLIC FUNDS

Portfolio Summary

4.52
Weighted Average Yield to Maturity

0.00
Weighted Average Maturity (Years)

0.00
Portfolio Effective Duration (Years)

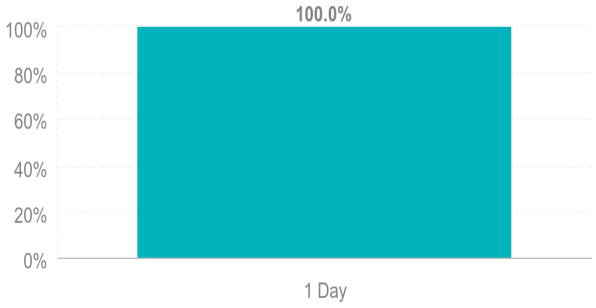
0.00
Weighted Average Life (Years)

AAA
Average Credit Rating

Portfolio Position

Par Value	$10,105,729
Principal Cost	$10,105,729
Book Value	$10,105,729
Market Value	$10,105,729
Unrealized Gain/Loss	$0
Accrued Interest	$0

Maturity Distribution



Sector Allocation



Bank Deposits	57.73%
LGIP	42.27%

MEEDER PUBLIC FUNDS

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	5,834,142.19	5,834,142.19	5,834,142.19	57.73%	1	4.27
LGIP	4,271,587.00	4,271,587.00	4,271,587.00	42.27%	1	4.87
TOTAL	**10,105,729.19**	**10,105,729.19**	**10,105,729.19**	**100.00%**	**1**	**4.52**

CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	**10,105,729.19**	**10,105,729.19**	**10,105,729.19**		**1**	**4.52**

TOTAL EARNINGS

CURRENT MONTH
45,411.91

MEEDER PUBLIC FUNDS

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
GENERAL FUND						
Bank Deposits	3	5,834,142.19	5,834,142.19	57.73	4.27	1
LGIP	2	4,271,587.00	4,271,587.00	42.27	4.87	1
TOTAL	**5**	**10,105,729.19**	**10,105,729.19**	**100.00**	**4.52**	**1**
GRAND TOTAL	**5**	**10,105,729.19**	**10,105,729.19**	**100.00**	**4.52**	**1**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GENERAL FUND												
BANK DEPOSITS												
6224690401	Wells Fargo Analyzed Bus Chkg+	11/30/2024 11/30/2024	367,839.19	367,839.19 0.00	367,839.19	0.63		1	1.00 367,839.19	0.00 367,839.19	3.64	NA
7556188469	Wells Fargo Analyzed Bus Chkg+	11/30/2024 11/30/2024	97.09	97.09 0.00	97.09	0.64		1	1.00 97.09	0.00 97.09	0.00	NA
7556188477S	Wells Fargo Stagecoach Sweep	11/30/2024 11/30/2024	5,466,205.91	5,466,205.91 0.00	5,466,205.91	4.51		1	1.00 5,466,205.91	0.00 5,466,205.91	54.09	NA
BANK DEPOSITS TOTAL			**5,834,142.19**	**5,834,142.19 0.00**	**5,834,142.19**	**4.27**		**1**	**1.00 5,834,142.19**	**0.00 5,834,142.19**	**57.73**	**NA**
LGIP												
TEXPOOL	TexPool	11/30/2024 11/30/2024	1,543,397.10	1,543,397.10 0.00	1,543,397.10	4.67		1	1.00 1,543,397.10	0.00 1,543,397.10	15.27	AAA
TEXPRIME	TexPool Prime	11/30/2024 11/30/2024	2,728,189.90	2,728,189.90 0.00	2,728,189.90	4.99		1	1.00 2,728,189.90	0.00 2,728,189.90	27.00	AAA
LGIP TOTAL			**4,271,587.00**	**4,271,587.00 0.00**	**4,271,587.00**	**4.87**		**1**	**1.00 4,271,587.00**	**0.00 4,271,587.00**	**42.27**	**AAA**
GENERAL FUND TOTAL			**10,105,729.19**	**10,105,729.19 0.00**	**10,105,729.19**	**4.52**		**1**	**10,105,729.19**	**0.00 10,105,729.19**	**100.00**	**AAA**
GRAND TOTAL			**10,105,729.19**	**10,105,729.19 0.00**	**10,105,729.19**	**4.52**		**1**	**10,105,729.19**	**0.00 10,105,729.19**	**100.00**	**AAA**

MEEDER PUBLIC FUNDS

Cash Reconciliation Report

MEEDER
PUBLIC FUNDS

Transaction Statement

NO ACTIVITY DURING CURRENT PERIOD

MEEDER PUBLIC FUNDS

Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GRAND TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MEEDER PUBLIC FUNDS

Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
GENERAL FUND									
TEXPOOL	TexPool	2024-11-30	1,543,397.10	1,543,397.10	0.00	0.00	5,977.29	5,977.29	0.00
TEXPRIME	TexPool Prime	2024-11-30	2,728,189.90	2,728,189.90	0.00	0.00	10,793.02	10,793.02	0.00
6224690401	Wells Fargo Analyzed Bus Chkg+	2024-11-30	367,839.19	367,839.19	0.00	0.00	189.85	189.85	0.00
7556188469	Wells Fargo Analyzed Bus Chkg+	2024-11-30	97.09	97.09	0.00	0.00	0.54	0.54	0.00
7556188477S	Wells Fargo Stagecoach Sweep	2024-11-30	5,466,205.91	5,466,205.91	0.00	0.00	28,451.21	28,451.21	0.00
TOTAL			**10,105,729.19**	**10,105,729.19**	**0.00**	**0.00**	**45,411.91**	**45,411.91**	**0.00**
GRAND TOTAL			**10,105,729.19**	**10,105,729.19**	**0.00**	**0.00**	**45,411.91**	**45,411.91**	**0.00**

MEEDER PUBLIC FUNDS

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
GENERAL FUND											
6224690401	Wells Fargo Analyzed Bus Chkg+	367,839.19	366,941.63	367,839.19	11/30/2024	1.00	0.63	189.85	0.00	0.00	189.85
7556188469	Wells Fargo Analyzed Bus Chkg+	97.09	96.55	97.09	11/30/2024	1.00	0.64	0.54	0.00	0.00	0.54
7556188477S	Wells Fargo Stagecoach Sweep	5,466,205.91	6,288,955.11	5,466,205.91	11/30/2024	0.00	4.51	28,451.21	0.00	0.00	28,451.21
TEXPOOL	TexPool	1,543,397.10	1,537,419.81	1,543,397.10	11/30/2024	5.34	4.67	5,977.29	0.00	0.00	5,977.29
TEXPRIME	TexPool Prime	2,728,189.90	2,717,396.88	2,728,189.90	11/30/2024	4.50	4.99	10,793.02	0.00	0.00	10,793.02
TOTAL		**10,105,729.19**	**10,910,809.98**	**10,105,729.19**		**2.07**	**4.52**	**45,411.91**	**0.00**	**0.00**	**45,411.91**
GRAND TOTAL		**10,105,729.19**	**10,910,809.98**	**10,105,729.19**		**2.07**	**4.52**	**45,411.91**	**0.00**	**0.00**	**45,411.91**

Disclosure

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Travis Central Appraisal District

FY 2024 Capital Expenditures- Q4 2024

As of December 31, 2024

Date	Asset Description	Amount	Vendor
12/27/2024	Dell Refund- PO 2023-0033	(36,835.63)	Dell Marketing, LP
2/7/2024	Smart TVs for 4th Floor Meeting Room (4 @ $1999.99 each)	7,999.96	Best Buy
2/23/2024	PoE Switch- Pro Max 48 Port (2 @ $1299 each)	2,598.00	Miscellaneous
6/28/2024	Dell R750 Servers (3 @ $22,786.55 each)	68,359.65	Dell Marketing, LP
7/1/2024	Rebuild Verticle Spray Pump- Cooling Tower #1	3,112.06	Mtech- Icon
8/23/2024	Office Furniture- Admin	1,907.99	Miscellaneous
9/6/2024	ID Badge Printer	1,095.00	Miscellaneous
10/25/2024	SQL Servers- 12 Cores (Qty:3 @ $5115.52)	15,346.56	SHI Government Solutions
12/27/2024	Row of 4 APC Batteries	9,480.00	Comp-Utility Corp.
Total		**73,063.59**	

Travis Central Appraisal District
Budget-to-Actual
01 - ARB
100 - General Fund
From 1/1/2024 Through 12/31/2024

	Original Budget	Budget Amendments & Line Item Transfers	Amended Budget	Actual	Variance
Expenditures					
Personnel Costs					
ARB Per Diem Payments	1,173,125.00	0.00	1,173,125.00	823,657.50	349,467.50
Total Personnel Costs	1,173,125.00	0.00	1,173,125.00	823,657.50	349,467.50
Operating supplies					
Operating supplies	5,000.00	2,500.00	7,500.00	7,775.84	(275.84)
Furniture & equipment- noncapitalized	0.00	500.00	500.00	379.00	121.00
Total Operating supplies	5,000.00	3,000.00	8,000.00	8,154.84	(154.84)
Training & Education					
Training & Education	10,000.00	(3,000.00)	7,000.00	0.00	7,000.00
Total Training & Education	10,000.00	(3,000.00)	7,000.00	0.00	7,000.00
Legal Services					
Legal & attorney	35,000.00	0.00	35,000.00	15,650.00	19,350.00
Total Legal Services	35,000.00	0.00	35,000.00	15,650.00	19,350.00
Total Expenditures	1,223,125.00	0.00	1,223,125.00	847,462.34	375,662.66
Excess (Deficiency) of Revenues over (Under) Expenditures	(1,223,125.00)	0.00	(1,223,125.00)	(847,462.34)	(375,662.66)

Travis Appraisal Review Board
Cost per Hearing- 2024

ARB Expenditures through 12/31/2024	$	847,462.34
Number of ARB Hearings 1/1/2024-12/31/2024		26,236
(excludes topline agreements)		
FY 2024 Cost per Hearing	***$***	***32.30***
FY 2023 Cost per Hearing	***$***	***30.75***
$ Reduction in Cost per Hearing	***$***	***(1.55)***
% Reduction in Cost per Hearing		***-5.0%***

Travis Central Appraisal District
A/R- Jurisdiction - Month End Reconciliation (10410)
Through January 21, 2025

Customer ID	Customer Name	Due Date	Invoice Number	Invoice Date	Invoice Description	Total
2K	Presidential Glen MUD	12/31/2024	8897	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	1,717.40
4M	Pilot Knob MUD No. 3	12/31/2024	8926	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	9,021.24
4N	Pilot Knob MUD No. 4	12/31/2024	8927	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	72.59
4R	Pilot Knob MUD No. 5	12/31/2024	8929	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	208.34
51	Travis County ESD No. 11	12/31/2024	8931	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	6,217.52
61	City of Mustang Ridge	12/31/2024	8947	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	896.84
6C	Lake Pointe MUD	1/19/2025	8998	12/20/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	1,402.31
7E	Village of the Hills	12/31/2024	8967	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	845.18
7N	Travis Co. MUD No. 19	12/31/2024	8974	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	1,506.15
7T	Lakeside MUD No. 5	12/31/2024	8977	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	990.27
9M	Southeast Travis County MUD No. 1	12/31/2024	8995	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	1,662.30
9N	Southeast Travis County MUD No. 2	12/31/2024	8996	12/1/2024	Appraisal Fees - Q1-25 (01.01.25-03.31.25)	128.13
9N	Southeast Travis County MUD No. 2	12/18/2024	8997	11/18/2024	P&I Invoice- Q3-24_9N_12.04.24	3.08
						24,671.35

6D

CONSENT AGENDA

Personnel Changes:				
Name	**Action**	**Date**	**Job Title**	**Division**
Erica Mendoza	New Hire	12/09/2024	Appraisal Support Clerk	Appraisal Support
Nickolas Fritz	Promotion	01/01/2025	Residential Manager	Residential
William May	Promotion	01/01/2025	Residential Team Lead	Residential
Luis Esteban	Promotion	01/01/2025	GIS Director	GIS
Catherine Lee	Promotion	01/01/2025	Customer Service Director	Customer Service
Tanya DeLeon	Promotion	01/01/2025	Appraisal Support Director	Appraisal Support
Dustin Banks	Promotion	01/01/2025	Sr. Attorney	Legal
Kat Harvey	Promotion	01/01/2025	Director of Administration	Admin
Hortencia Salazar	Transfer	01/03/2025	GIS Deed Clerk	GIS
Daniel Mazziotti	Promotion	01/03/2025	Commercial Manager	Commercial

Current Openings:

Job Posting#	**Posting Date**	**Position**	**Division**	**# of Positions**
2024142300	Apr-2024	Residential Appraiser	Residential	1

REGULAR AGENDA

7A

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7A: Discussion and possible action on appointment of Ag Advisory Board

Presenter Chief Appraiser Leana Mann

Background Information

Texas Property Tax Code Section 6.12 requires that the Chief Appraiser, with the advice and consent of the board of directors, appoint an agricultural advisory board composed of three or more members. The members must be landowners within Travis County whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23. The agricultural advisory board is tasked with advising the Chief Appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timber land within the District.

Employees and officers of the CAD are not eligible for appointment. Members of the Agricultural Advisory Board serve on a voluntary basis and are not eligible for compensation.

Members of the agricultural advisory board serve for staggered terms of two years.

Staff Recommendation & Motion Language

Staff recommends that Dan Dierschke, Cliff Kessler and Linda Hall be reappointed to the Agricultural Advisory Board for a two-year term beginning January 1, 2025 through December 31, 2026.

I move to reappoint Dan Dierschke, Cliff Kessler, and Linda Hall to the Travis Central Appraisal District Agricultural Advisory Board for a two-year term beginning January 1, 2025 through December 31, 2026.

TCAD 2025 AG ADVISORY BOARD MEMBERS SUMMARY

Pending Reappointment	Existing Members
January 1, 2025 – December 31, 2026	**January 1, 2024 – December 31, 2025**
Dan Dierschke	Larry Mellenbruch
Cliff Kessler	Tim Van Ackeren
Linda Hall	

Mr. Dan Dierschke is a fifth generation Texas agricultural producer. He and his wife, Marilynn, have produced beef and hay near Austin, Texas for the last 45 years. He has been involved in many organizations such as Cattlemen's Beef Board, Texas Beef Council, Texas Farm Bureau, U.S. Meat Export Federation, Technical Subcommittee on Farm and Land Preservation for USDA's National Resources and Conservation Service, just to name a few. Mr. Dierschke has also served two terms appointed by the governor on the Texas Farm and Ranch Land Preservation Council and as an advisor on the U.S. Trade for animals and animal products. He has been on the TCAD Agricultural Advisory Board since 2000.

Mr. Cliff Kessler farms in eastern Travis County. He is retired from the Travis Central Appraisal District after 25 years of service. He is also involved in the Texas Farm Bureau, Aqua Water Supply Corporation, Emergency Services District 13 and Blackland Prairie Concerned Citizens Association. Before retiring, he had farmed in Travis County for 35 years. He has been on the TCAD Agricultural Advisory Board since 2010.

Ms. Linda Hall, born and raised in Travis County, has been a ranching in Travis County for 45 years. She is also involved in the Texas Farm Bureau and many community activities. She is familiar with farming and ranching practices, economics of agriculture and environmental issues related to land in the area. She has been on the TCAD Agricultural Advisory Board since 2017.

Mr. Larry Mellenbruch lives in eastern Travis County and is a farmer and rancher. He has been in the farming and ranching business for the last 60 years. He is a retired electrical engineer and is a member of the Texas Farm Bureau and the Texas Southwestern Cattle Raisers Association. He is familiar with farming and ranching practices, economics of agricultural and environmental issues related to land in the area.

Mr. Tim Van Ackeren is the owner of OGS Pipeline, LLC, Van Ackeren Farms, Ltd, and Cedar Valley Feeding Co. Mr. Van Ackeren has been farming and raising cattle for 45 years, 19 years spent ranching in western Travis County. He also serves as the Director of SW Travis County Groundwater Conservation District and as a Director of the Hamilton Pool Road Matters. Mr. Van Ackeren was appointed to the Agriculture Advisory Board in 2022.

7B

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7B: Discussion on Report from Board Operating Policies Committee

Presenter Deborah Cartwright, Board Policies Committee Member

Background Information

The Board Policies Committee members met on January 6, 2025 to discuss proposed changes to the Board Policies and the Board Member Code of Ethics.

Copies of the Board of Directors Operating Policies and Board Member Code of Ethics with proposed changes can be found under the materials for Item 7C.

Staff Recommendation & Motion Language

No staff recommendations on this item.

No action is needed on this item.
(Action will be taken under agenda item 7C)

7C

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7C: Discussion and Possible Action on Proposed Revisions and Adoption of Board of Directors Operating Policies and Code of Ethics

Presenter Board Policies Committee

Background Information

The Board Policies Committee reviews the operating policies and code of ethics annually.

The proposed changes include:

- Section 2.6 Open Government Training and Compliance
  - Updated language so that any future required trainings are covered under the policy language.
- Section 2.12 Conflicts of Interest and General Ethics
  - Added statement that Board Members shall comply with the Board of Directors Code of Ethics
- Section 2.13 Authority of Individual Board Members
  - Added statements regarding:
    - individual board members and the use of district resources, including facilities, personnel, equipment, supplies, name, and intellectual property.
    - Individual board members may not act on behalf of the board of directors without prior authorization.
    - Board members may not communicate with staff in informal meetings during the protest process.
- Section 2.14 Board Committees
  - Changed language from shall to may regarding standing committees
  - Changed language that committee members are appointed for one calendar year (previously did not have a time frame for committee appointments)
  - Added language that board members can be added or removed from a committee at the discretion of the Board Chairperson
- Section 2.16 Developing the Board Meeting Agenda
  - Added procedures for developing the agenda for Board meetings
- Section 2.17 Board Meetings
  - Added language regarding where board meetings are conducted
- Section 2.18 Travel and Training

    - Added language regarding board members attending trainings and conferences and reimbursement of expenses
- Section 2.19 Communication with Legal Counsel
    - Added language to prohibit individual board members from contacting District or Board of Directors attorneys
- Section 3.8 ARB Compensation
    - Added language to include auxiliary ARB members to be paid a per diem for days worked.
- Section 3.9 Temporary Appointment of ARB Members
    - Clarified appointment process in the event of a resignation or removal of an ARB member.
- Appendix G: Board Member Code of Ethics
    - Added Appendix G reference to the Board Member Code of Ethics

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

I move to pass Resolution 20250128-7C Resolution of the Board of Directors of the Travis Central Appraisal District to adopt the Board of Director's Operating Policies and Board Member Code of Ethics.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

RESOLUTION 20250128-7C

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT TO ADOPT THE BOARD OF DIRECTOR'S OPERATING POLICIES AND BOARD MEMBER CODE OF ETHICS

WHEREAS, the Board of Directors of the Travis Central Appraisal District (Board) desires to update its operating and other written policies to address upcoming changes in the Texas Property Tax Code and to consolidate its policies into one format; and

WHEREAS, the Board reviewed the attached Exhibit A and Exhibit B, referred to as the "Board Policies of the Travis Central Appraisal District" (Board Policies) and "Board Member Code of Ethics" (Code of Ethics), and desires to formally adopt the Board Policies and Code of Ethics.

NOW, THEREFORE BE IT RESOLVED by the Board, that:

Section 1:The Board hereby approves and adopts the Board Policies attached hereto as **Exhibit A.**

Section 2:The Board hereby approves and adopts the Code of Ethics attached hereto as **Exhibit B.**

Section 3: The Chief Appraiser is hereby directed to provide a copy of Appendix A of the Board Policies (regarding General Policies and Procedures for Public Access) to the Taxpayer Liaison Office and make it readily available to all members of the public.

Section 4: The Board Policies, attached as Exhibit A, supersede and replace all prior Board Policies and resolutions addressing the same topic. To the extent a conflict exists between the Board Policies attached as **Exhibit A** and another prior board policy or resolution, the Board Policies attached as **Exhibit A** shall control. As stated in the Board Policies of Exhibit A, the effective date commences upon adoption of this Resolution.

Section 5: The Code of Ethics, attached as Exhibit B, supersede and replace all prior Board Member Code of Ethics and resolutions addressing the same topic. To the extent a conflict exists between the Code of Ethics attached as **Exhibit B** and another prior Code of Ethics or resolution, the Code of Ethics attached as **Exhibit B** shall control. The effective date commences upon adoption of this Resolution.

Section 6: The Board finds and determines that this meeting, where this Resolution is adopted and passed, is open to the public because the Board gave public notice of the time, place, and purpose of this meeting, as required by law.

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Section 67 This Resolution is effective immediately upon its adoption.

PASSED AND APPROVED on the 28th day of January 2025, by the Board of Directors of the Travis Central Appraisal District.

TRAVIS CENTRAL APPRAISAL DISTRICT:

_____

James Valadez, Chairperson
Board of Directors

ATTEST:

_____

Nicole Conley, Secretary
Board of Directors

DRAFT

BOARD POLICIES

OF THE

TRAVIS CENTRAL APPRAISAL DISTRICT

EFFECTIVE JANUARY 28, 2025

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LIST OF APPENDICES

Appendix A: General Policies for Public Access

Appendix B: Chief Appraiser Job Description

Appendix C: Conflict Disclosure Statement & Affidavit on Abstention from Voting

Appendix D: Oath of Office & Statement of Officer

Appendix E: Appraisal Review Board (ARB) Attendance Policy

Appendix F: Taxpayer Liaison Officer Job Description

Appendix G: Board Member Code of Ethics

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I. INTRODUCTION

1. Creation and Purpose

- The Travis Central Appraisal District (the "District") is a political subdivision of the State of Texas created pursuant to Title 1 of the Tax Code. The District's primary responsibility is to develop an annual property appraisal roll for use by taxing units in imposing ad valorem taxes on property in the District.

- The District's boundaries are the same as the Travis County boundaries.

2. Allocation of Operating Costs

- The costs of District operations are allocated to the various taxing units participating in the District on an annual basis based on their relative tax levy. For example, a taxing unit that levies five (5) percent of the combined total of taxes levied by all participating taxing entities is allocated five (5) percent of the District's annual operating costs.

- Each taxing unit shall pay its annual allocation in four (4) equal payments. Payments are due before the first day of each calendar quarter, and late payments are assessed penalty and interest.

3. Rights of Taxing Units

- A majority of the taxing units entitled to vote in the selection of the District's Board of Directors (the "Board") have the authority to veto the appraisal district's budget and any other action of the Board.

4. Definitions

- "ARB" means the Appraisal Review Board
- "Board" means the Board of Directors of the District
- "District" means the Travis Central Appraisal District
- "Tax Code" means the Texas Property Tax Code

5. Policy Updates

- The Board may amend or revise these policies from time to time as they see fit in their sole discretion and as consistent with state law.

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II. DISTRICT BOARD OF DIRECTORS

1. Number

- The District is governed by a Board of nine (9) directors.

2. Eligibility

- To be eligible to serve on the Board, an individual other than the Travis County Tax Assessor-Collector must be a resident of the District and must have resided in the District for at least two (2) years immediately preceding the date of appointment or election. [Tax Code Section 6.03(a)]

- An employee of a taxing unit participating in the District is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating in the District. [Tax Code Section 6.03(a)]

- A person may not be appointed or continue to serve on the Board if related within the second degree of consanguinity (blood) or affinity (marriage) as determined by Chapter 573 of the Government Code to the following persons:
  - An appraiser who appraises property for use in an ARB proceeding; or
  - A person who represents property owners for compensation before the ARB.

  [Tax Code Section 6.035(a)(1)] A Board member who continues to hold office knowing he or she is related in this manner to the above-described persons commits a Class B misdemeanor offense. [Tax Code Section 6.035(b)]

- Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the Board until the expiration of three (3) years after such activity. [Tax Code Section 6.035(a-1)]

- A person is ineligible to serve on the Board if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency unless the delinquent taxes and any penalties and interest are being paid under an installment payment agreement or a suit to collect the delinquent taxes is deferred or abated. [Tax Code Section 6.035(a)(2)]

- An individual is not eligible to be appointed to or to serve on the Board if an individual has a substantial interest in a business entity that is a party to a contract or the individual is a party to a contract with the District. This prohibition also applies to contracts with a taxing unit that participates in the District if the contract relates to the performance of an activity governed by the Tax Code. A District may not enter into a contract with a Board member or with a business entity in which a Board member has a substantial interest. A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a Board member in which the taxing unit participates or with a business entity in which a Board member has a substantial interest. An individual has a substantial interest in a business entity if:
  - the combined ownership of the Board member and the Board member's spouse is at least 10 percent of the voting stock or shares of the business entity; or
  - the Board member or the Board member's spouse is a partner, limited partner, or officer of the business entity. [Tax Code Section 6.036]

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3. District Term of Office

- Members of the Board appointed by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the Board serve staggered four-year terms beginning on January 1 of every other odd-numbered year. [Tax Code Section 6.0301]

- The terms of members of the Board appointed by the taxing units participating in the District who are serving on December 31, 2024, expire on January 1, 2025. Not later than December 31, 2024, the taxing units participating in the appraisal district that are entitled to appoint directors shall appoint five directors to serve terms that begin on January 1, 2025. Two directors shall be appointed to serve a term of one year, and three directors shall be appointed to serve a term of three years. Thereafter, all appointed directors serve staggered four-year terms beginning on January 1 of every other even-numbered year.

- The first election for the elective positions on the Board shall occur on the uniform election date in May 2024. The directors then elected take office on July 1, 2024, and serve a term that expires on December 31, 2026. The second election for the elective positions on the Board shall occur with the general election conducted in November 2026. Directors elected in November 2026 take office on January 1, 2027. At the first meeting of the Board that follows the November 2026 general election, the three elected directors shall draw lots to determine which directors shall serve a term of four years and which director shall serve a term of two years. Thereafter, elected members of the Board serve staggered four-year terms beginning on January 1 of every other odd-numbered year. [Tax Code Section 6.0301]

4. Selection

- The appraisal district is governed by a Board of nine (9) directors. Five (5) members are appointed by the taxing units that participate in the district. Three (3) members are elected by majority vote at the general election for state and county officers by voters of the county in which the district is established. The county assessor-collector serves as an ex officio director [Tax Code Section 6.0301]. Appointed members of the Board are selected as follows [Tax Code Section 6.03]:
    - Appointed members of the Board are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and the county. [Tax Code Section 6.03(c)
    - The chief appraiser shall calculate the number of votes to which each taxing unit is entitled [Tax Code Section 6.03(c)].
    - The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. [Tax Code Section 6.03(d)]
    - Before October 1st of each odd-numbered year, the chief appraiser shall deliver to the presiding officer of each taxing unit their voting entitlement. [Tax Code Section 6.03(e)]
    - Before October 15th, each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the Board. [Tax Code Section 6.03(g)]

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- Before October 30th, the chief appraiser shall prepare a ballot listing all candidates and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit entitled to vote. [Tax Code Section 6.03(j)]
- Before December 15th, the governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser. [Tax Code Section 6.03(k)]
- The chief appraiser shall count the votes and declare the five candidates who receive the largest cumulative vote totals the appointed members. The results must be submitted to the presiding officer of each taxing unit entitled to vote before December 31st. [Tax Section Code 6.03(k)]

5. Oath of Office and Anti-Bribery Statement

- The Texas Constitution requires each Board member to sign an anti-bribery statement and take an oath of office before beginning a term. The anti-bribery statement and official oath of office are on forms located on the Texas Secretary of State's website and provided as **Appendix D** of this policy.

- No Board member can act until his or her anti-bribery statement is executed, and oath of office is administered.

- The oath of office and statement of office (**Appendix D**) shall be administered to all Board members at the first meeting of each calendar year.

6. Open Government Training and Compliance

- Board members are required to comply with all mandatory training requirements outlined by state law and board policies, including the open government training requirements set forth in the Government Code Section 551.006 (Texas Open Meetings Act).

- On completion of the required training courses, the Board Member shall provide the certificates of course completion to the District's public information officer or the chief appraiser. Additional information on the required training can be found at:https://texasattorneygeneral.gov/faq/og-open-government-training-information.

- Open sessions of the Board's meetings and workshops shall be recorded and the recordings made available to the public under the Texas Public Information Act or on the District's website.

7. Ex Parte Communications

- A Board member commits a Class C misdemeanor offense if the Board member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the District. [Tax Code Section 6.15(a)] This prohibition also applies to communications with District employees regarding appraisal matters subject to a protest filed by a Board member with the ARB.

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However, this type of communication is allowed in:

- an open meeting of the Board or another public forum; or
- a closed meeting of the Board held to consult with its attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the Board and its attorney. [Tax Code Section 6.15(a)(1)-(2) and (d)] Also, the prohibition does not prohibit a Board member from transmitting to the chief appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15(c-1)

- A Board member commits a Class A misdemeanor offense if the Board member communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code Section 6.411(c-1)] However, this provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in Tax Code Section 6.411(c-1):
    1) during a hearing on a protest or other proceeding before the ARB;
    2) that constitute social conversation;
    3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
    4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or officer of the ARB. [Tax Code Section 6.411(b), (c), (c-1), (d)]

8. Vacancies on the Board

- In the event of a vacancy of an appointed member of the Board, each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body and delivered to the chief appraiser a candidate to fill the vacancy within 45 days of the notification of the vacancy. The chief appraiser shall prepare and deliver a list of nominees to the Board within five (5) days. The Board shall appoint by a majority vote of its members one of the nominees to fill the vacancy. [Tax Code Section 6.0301(f)]

- In the event of a vacancy of an elected member of the Board, the Board shall appoint by majority vote of its members a person to fill the vacancy. [Tax Code Section 6.0301(g)]

9. Recall of Board Members

- The governing body of a taxing unit may call for the recall of an appointed member of the Board for whom the taxing unit cast any of its votes in the appointment of the Board. The recall must be in the form of a resolution filed with the chief appraiser. The chief appraiser shall deliver a written notice of the filing with the presiding officer of each taxing unit. [Tax Code Section 6.033]

- The taxing units may not recall an elected Board member. [Tax Code Section 6.033]

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10. Officers

- The required officers of the Board shall consist of a Chairperson and Secretary who shall be selected by majority vote at the Board's first regular meeting each year and serve a one-year term. [Tax Code Section 6.04(a)]

- The Board may also select a Vice-Chairperson to serve in the absence of the Chairperson.

- In the event of a vacancy of office, the vacancy is filled at the first regular meeting following the vacancy.

- Board officers may be reappointed for successive one-year terms.

- The duties of the Chairperson shall include:
  - presiding at Board meetings;
  - appointing Board committee members;
  - signing all legal instruments requiring Board approval;
  - performing legal duties as required by state statute; and
  - any other functions assigned by the Board.

  The Chairperson may vote on any matter coming before the Board except as prohibited by statute.

- The duties of the Vice-Chairperson shall include:
  - performing the duties of the Chairperson when the Chairperson is unavailable; and
  - any other functions assigned by the Board.

- The duties of the Secretary shall include:
  - presiding at meetings when both the Chairperson and Vice-Chairperson are absent from the meeting;
  - assist the chief appraiser in meeting statutory notice requirements; and
  - any other functions assigned by the Board.

11. Authority and Functions of the Board

The statutory responsibilities of the Board and additional information regarding the implementation of these responsibilities include:

- **Establish the appraisal district office. [Tax Code Section 6.05(a)]**

  The District's office is located at 850 East Anderson Lane, Austin, TX 78752.

- **Hire a chief appraiser. [Tax Code Section 6.05(c)]**
  - The Board shall appoint a chief appraiser.
  - The Board shall take appropriate action to solicit a number of qualified applicants in the event the position of chief appraiser becomes vacant. Applicant solicitations are to be posted in appropriate media outlets, newspapers, trade journals, etc. Such applicant solicitations shall include entry requirements as stated in the chief appraiser job description.

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- Applicant references shall be requested and contacted.
- The chief appraiser is an officer of the District for purposes of the nepotism laws.
- The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.
- The Board may form a committee to assist with the annual evaluation of the chief appraiser. The committee shall report to the full Board with any recommendations, including goal setting.
- The chief appraiser job description is attached hereto as **Appendix B** and may be amended from time to time by the Board.

- **Adopt the District's annual operating budget after fulfilling notice requirements and holding a public hearing. [Tax Code Section 6.06(b)]**
  - The Board shall consider and adopt an annual budget by September 15th of each year.
  - The budget may not be adopted until written notice is given to the taxing entities, and the Board has conducted a public hearing on the proposed budget.
  - The chief appraiser shall prepare the proposed budget and send to all taxing entities for their review before June 15th of each year.
  - The budget shall include the following:
    - each proposed employee position with salary range and benefits;
    - each proposed capital expenditure;
    - an estimate of the budget to be allocated to each taxing unit;
    - a list of obligated reserve funds; and
    - other items necessary for District operations, including contract payments for services, funds for ARB operations, reimbursement for Board expenses, employee education expenses, legal fees, and other expenses incurred by the District and the ARB.
  - Not later than the 10th day before the date of the public hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place of the public hearing.

- Based on changes to the proposed budget as approved by the Board, the chief appraiser shall prepare the final budget and present it for final Board approval as required by statute.
- The Board may amend the budget if necessary but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date the Board acts on it. [Tax Code Section 6.06(c)]

- **Adopt a new budget within 30 days after a budget is disapproved by voting taxing units. [Tax Code Section 6.06(b)]**

- **Comply with statutory requirements for the appraisal review board (ARB) member and auxiliary member selection process. [Tax Code Section 6.41(b), (d), (d-1), (d-2-1), and (e), Section 6.414(a), and Section 6.42(a)]**
  - See **Chapter IV** of this Policy.

- **Notify taxing units of any vacancy on the Board and elect by majority vote of members one of the submitted nominees. [Tax Code Section 6.03(l)]**

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- **Elect from members a Chairperson and Secretary at the first meeting of the calendar year, and, at its option, a Vice-Chairperson. [Tax Code Section 6.04(a)]**

- **Have Board meetings at least once each calendar quarter. [Tax Code Section 6.04(b)]**
    - The Board typically conducts meetings called at the discretion of the Chairperson.
    - Attendance by the Board at its meetings shall be in-person.

- **Develop and implement policies regarding reasonable access to the Board. [Tax Code Section 6.04(d) and (e)]**
    - See **Appendix A** regarding public access to the Board.

- **Prepare information describing the Board's functions and complaint procedures, which must be made available to the public and the appropriate taxing units. [Tax Code Section 6.04(f)]**
    - See Appendix A regarding public access to the Board.

- **Notify parties to a complaint filed with the Board of the status of the complaint unless otherwise provided. [Tax Code Section 6.04(g)]**
    - See Appendix A regarding public access to the Board.

- **Appoint a taxpayer liaison officer (TLO). [Tax Code Section 6.052(a)]**
    - See Appendix A regarding public access to the Board.
    - See Appendix F regarding the job responsibilities of the TLO.

- **Biennially develop a written plan for the periodic reappraisal of all property in the District's boundaries, hold a public hearing with the required notice, approve a plan by Sept. 15 of each even-numbered year, and distribute copies to participating taxing units and to the Comptroller's office as required. [Tax Code Section 6.05(i)]**
    - The Board shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the District according to the requirements of Tax Code Section 25.18 and shall hold a public hearing to consider the proposed plan.
    - The Board chairperson shall appoint an advisory committee to assist the chief appraiser with the preparation of the reappraisal plan. The advisory committee shall be appointed at the first regularly scheduled Board meeting in each even-numbered year. The advisory committee shall meet at the call of the Board chairperson.
    - Not later than the 10th day before the date of the hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place for the hearing.

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- Not later than September 15 of each even-numbered year, the Board shall complete its hearings, make any amendments, and by resolution finally approve the plan.

- Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the District and to the Comptroller's office within 60 days of the approval date.
- The plan shall provide for the following reappraisal activities for all real and personal property in the District at least once every three years:
    (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
    (2) identifying and updating relevant characteristics of each property in the appraisal records;
    (3) defining market areas in the District;
    (4) identifying property characteristics that affect property value in each market area, including:
        (a) the location and market area of the property;
        (b) physical attributes of property, such as size, age, and condition;
        (c) legal and economic attributes, and
        (d) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
    (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
    (6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
    (7) reviewing the appraisal results to determine value.

- **Make an agreement with any newly formed taxing unit's governing body on an estimated budget allocation for the new taxing unit. [Tax Code Section 6.06(h)]**

- **Have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit and make available for inspection at the District office. [Tax Code Section 6.063(a) and (b)]**

- **Designate the District depository at least once every two years with authority to extend the contract for one additional two-year period. [Tax Code Section 6.09]**

- **Receive taxing units' resolutions disapproving Board actions. [Tax Code Section 6.10]**

- **Adhere to requirements regarding purchasing and contracting under Local Government Code Chapter 252. [Tax Code Section 6.11]**

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- **Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members on that advisory board. [Tax Code Section 6.12(a)]**

- **Adhere to laws concerning the preservation, microfilming, destruction, or other disposition of records. [Tax Code Section 6.13]**

- **Adopt and implement a policy for the temporary replacement of an ARB member who violates ex-parte communication requirements. [Tax Code Section 41.66(g)]**
    - **See Chapter IV of this Policy.**

- **Provide for the operation of a consolidated central appraisal district by interlocal contract between two or more adjoining central appraisal districts if requested. [Tax Code Section 6.02]**

- **Have Board meetings at any time at the call of the Chairperson or as provided by Board rule, but not less than once each calendar quarter. [Tax Code Section 6.04(b)]**

- **Contract with another appraisal district or with a taxing unit in the District to perform the duties of the District. [Tax Code Section 6.05(b)]**

- **Prescribe, by resolution, specified actions of the chief appraiser relating to District finances or administration that are subject to Board approval. [Tax Code Section 6.05(h)]**

- **Employ a general counsel for the District to serve at the pleasure of the Board. [Tax Code Section 6.05(j)]**

- **Purchase or lease real property and construct improvements necessary to establish and operate an appraisal office or branch office. [Tax Code Section 6.051(a)]**

- **Convey real property owned by the District. [Tax Code Section 6.051(c)]**

- **Authorize the chief appraiser to disburse District funds. [Tax Code Section 6.06(f)]**

- **Change the District's method of financing unless any participating taxing unit opposes the change [Tax Code Section 6.061(a)]**

- **Contract with the governing body of a taxing unit or county to assess and collect taxes through the Interlocal Cooperation Act. [Tax Code Section 6.24(a) and (b)]**

- **Authorize the chief appraiser to (1) contract with private appraisal firms to perform appraisal services under Tax Code Section 25.01(b); and (2) as permitted by law, appeal certain ARB orders to the District Court [Tax Code Section 42.02].**

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- **Authorize the Chief Appraiser to change the appraisal roll at any time to correct a name or address, a determination of ownership, a description of property, multiple appraisals of a property, an erroneous denial or cancellation of any exemption authorized by Tax Code Section 11.13 if the applicant or recipient is disabled or is 65 or older or an exemption authorized by Sections 11.13(q), 11.131, or 11.22, or a clerical error or other inaccuracy as prescribed by Board rule that does not increase the amount of tax liability. [Tax Code Section 25.25(b)]**

12. Conflicts of Interest and General Ethics

- Board members are expected to be independent, impartial, and responsible to property owners in the District, not to use the office for personal gain, and comply with state law.

- The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
  - (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
  - (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

  The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), and (e)]

- Board members are also subject to the provisions of Tax Code Section 6.036 (regarding eligibility), Local Government Code Chapters 171 and 176 (regarding conflicts of interest), and Chapter 39 of the Penal Code (regarding abuse of office). A recusal form for use under Local Government Code Chapter 171 is attached in **Appendix C.** Forms for use for Chapter 176 purposes are available on the Texas Ethics Commission's website.

- Board members shall also comply with the Board of Directors Code of Ethics.
  - See **Appendix G** regarding the Board of Directors Code of Ethics.

13. Authority of Individual Board Members

- Individual Board members shall have the authority to speak or act on behalf of the Board only as consistent with a resolution or other specific authority granted to an individual Board member by a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.

- The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.

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- Individual Board members may not use District resources, including its facilities personnel, equipment, supplies, name, and intellectual property, for private purposes. Individual Board members may not authorize the use of District resources, including its facilities, personnel, equipment, supplies, name, and intellectual property, by a third party.

- Individual Board members shall not exercise any authority over the District, its property, or its employees. No individual Board member has the authority to direct District employees, including the Chief Appraiser, regarding the performance of their duties.

- Except for appropriate duties and functions of the Board Chairman, an individual may not act on behalf of the Board without the express authorization of the Board.

- No Director may communicate with District staff in informal meetings or any other manner concerning his or her protest filed with the Appraisal Review Board. No Director shall appear during the protest process, before the Appraisal Review Board, or before the Board of Directors as an advocate for himself or herself or any other person, business entity, or property, unless he or she discloses to the Board his or her position and responsibilities with the District.

- No Director shall represent, directly or indirectly, any other person, business entity, or property in any action or proceeding against the interests of the District or in any litigation in which the District is a party.

- If any Director accepts or is soliciting a promise of future employment from any person or business entity who has a substantial interest in a person, business entity, or property that would be affected by any decision upon which the Director might reasonably be expected to act, investigate, advise, or make a recommendation, the Director shall disclose the fact to the Board and the Chief Appraiser and shall take no future action on matters regarding the potential future employer.

- No Director shall use his or her official position to secure a special privilege or exemption for himself, herself, or others; to secure confidential information for any purpose not related to his or her official responsibilities; or unless it is in the performance of his or her official duties as outlined by state law.

14. Board Committees

- The Board may establish committees as needed to assist it in carrying out its responsibilities. A majority vote of the Board members present at a meeting held in compliance with the Open Meetings Act will be required to establish a committee unless otherwise provided by Board rule. If the Board approves the establishment of a committee, the Chairperson shall appoint individual Board members to serve as committee members.

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- The standing committees may include:
    - Appraisal Review Board Committee
    - Bank Depository Committee
    - Budget Committee
    - Board Policy Committee
    - Chief Appraiser Search and Evaluation Committee
    - Contract Review Committee
    - Employee Benefits Committee
    - Facility Needs Committee
    - Financial Audit Committee
    - Reappraisal Plan Advisory Committee
    - Taxpayer Liaison Committee.

- A committee member shall be appointed and serve at the pleasure of the Board chairperson for one calendar year, consistent with annual planning calendar. Committee assignments will be announced in the first meeting after the election of the Board Chairperson.

- A committee member may be removed and/or replaced from the committee at the discretion of the Board Chairperson for any reason.

- Except as otherwise provided herein, each committee may establish its own written operating procedures, subject to the approval by the Board.

- The committees may act only in an advisory capacity to the Board and may not take any action which in any way binds or usurps the power and/or responsibilities of the Board or the chief appraiser.

15. Authorization of Chief Appraiser to Perform Board Secretary Functions

The Tax Code outlines specific statutory duties that the Board Secretary must perform. The Board authorizes and delegates to the chief appraiser or an employee of the District performance of the tasks required by the Board Secretary.

16. Developing the Board Meeting Agenda

- The Chief Appraiser is responsible for preparing the meeting agenda for the Board.

- The Chief Appraiser may include any items he or she deems necessary related to the District operations and needing attention from or action by the Board.

- Any board member may propose an item be placed on the agenda. These requests should be submitted to the Chief Appraiser at least 10 days before a scheduled meeting date to be considered.

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- The Chief Appraiser will present submitted items to the Board Chairman for consideration. The Chief Appraiser and Board Chairman will determine if an item should be added to an upcoming agenda, should be added to a future agenda, should be referred to the appropriate committee, or should be addressed by other means. The Board Chairman shall consider agenda length, number of action items scheduled for the meeting, regularly scheduled action items, statutorily required items, and timing when considering proposed agenda items.

17. Board Meetings

Board meetings will be conducted at the District's office located at 850 E. Anderson Lane, Austin, Texas 78752. In the event that a meeting is held at an off-site location, proper notice of the date, time, and location of the meeting will be posted in accordance with applicable laws. Attendance and participation will occur as required by the Texas Open Meetings Act and Texas Government Code Section 551.127. Remote participation by Board Members will not be allowed. Remote viewing is available through the District's website.

18. Travel and Training

Board members are not expected to travel on District business. If a Board member is requested to attend a training or function on behalf of the Board, applicable registration fees and lodging will be paid directly by the District. No expenses for optional training will be reimbursed.

19. Communication with Legal Counsel

The Board shall retain an attorney, as necessary, to serve as the Board's legal counsel and representative in matters requiring legal services. Individual Board members shall channel legal inquiries through the Chief Appraiser, as appropriate, when advice or information from the District's internal or external legal counsel is sought.

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III. DISTRICT ADMINISTRATION

1. Chief Appraiser

- The chief appraiser is the chief administrative officer of the District.

- The Board appoints the chief appraiser, who serves at the pleasure of the Board. The Board evaluates the chief appraiser annually.

- The chief appraiser is an officer of the District for purposes of the nepotism law, Chapter 573, Government Code. The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these. [Tax Code Section 6.05(g)]

- To be eligible to serve as a chief appraiser, a person must hold one of the following professional designations:
  - Registered Professional Appraiser (RPA) from TDLR;
  - MAI from the Appraisal Institute;
  - Assessment Administration Specialist from the International Association of Assessing Officers (IAAO);
  - Certified Assessment Evaluator (CAE) from IAAO; or
  - Residential Evaluation Specialist (RES) from IAAO.

- A chief appraiser with a professional designation other than an RPA must become certified with TDLR as an RPA within five (5) years of appointment as chief appraiser. [Tax Code Section 6.05(c)]

- An individual may not serve as a chief appraiser unless the individual has completed chief appraiser training pursuant to Texas Occupations Code Section 1151.164 and Tax Code Section 5.042. However, a person may serve in a temporary, provisional, or interim capacity as chief appraiser for up to one year without completing the required training. [Tax Code Section 5.042(b)] Chief appraisers are required to complete at least half of their required continuing education hours in programs devoted to one or more of the topics listed in Occupations Code Section 1151.164(b) and at least two of the hours in ethics specific to maintaining the independence of an appraisal office from political pressure. [Texas Occupations Code Section 1151.1581]

- Owing delinquent property taxes disqualifies a person from serving as chief appraiser. [Tax Code Section 6.035(a)] A person is ineligible for employment as a chief appraiser if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. [Tax Code Section 6.035(a)] This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes. [Tax Code Section 6.035(a)] A person is also disqualified from employment as the chief appraiser if the person is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings under the Tax Code or to a person who represents property owners for compensation in such proceedings in the CAD. [Tax Code Section 6.035(a)]

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- A chief appraiser who remains employed, knowing he or she is related to an appraiser or tax representative as prohibited, commits a Class B misdemeanor offense. [Tax Code Section 6.035(a)] A chief appraiser who is not eligible to serve cannot perform any action required by law for chief appraisers, including the preparation, certification, or submission of any part of the appraisal roll. [Tax Code Section 6.05(c)] A chief appraiser must give written notice of eligibility to serve as chief appraiser to the Comptroller's office no later than January 1 each year. [Tax Code Section 6.05(c)] The Comptroller's office will appoint an eligible person to perform the duties of chief appraiser for a CAD whose chief appraiser is ineligible to serve. [Tax Code Section 6.0501(a)]

- In the event a vacancy occurs in the office of the chief appraiser, the deputy chief appraiser shall exercise the responsibilities of the chief appraiser until the Board can meet to designate an interim chief appraiser who shall coordinate the search for a replacement with the Board. In the event of the chief appraiser's retirement or resignation, the Board and the interim chief appraiser shall coordinate the search for a replacement. The Board may retain outside assistance deemed necessary to recruit the best possible candidate. The Board's Chief Appraiser Search and Evaluation Committee shall make a recommendation to the Board.

2. Chief Appraiser Duties and Responsibilities

- The chief appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office, such as:

  - appraising all taxable property at market value, except as otherwise provided by law;
  - determining eligibility for exemptions;
  - determining eligibility for special appraisal and establishing both a market and special value on qualified property;
  - studying property values and sales to determine prevailing market prices;
  - creating appraisal records – appraisal cards, tax maps, property identification system, lists, forms applications, and other items;
  - creating procedures for equitable and uniform taxation;
  - sending notices of appraised value;
  - determining whether the property qualified for agricultural or timber appraisal has undergone a change of use and sending a notice of change of use to the owner;
  - submitting complete appraisal records of all property to the ARB;
  - testifying before the ARB on proposed values or exemptions and other actions taken by the chief appraiser or designating a staff member to do so;
  - contracting, with the approval of the Board, with private appraisal firms, if appropriate;
  - presenting supplemental records and other items for ARB consideration;
  - correcting records as ordered by the ARB;
  - certifying an appraisal roll and other listings to each taxing unit participating in the District;
  - issuing permits for "going out of business sales" and sending notices of such sale to other entities;
  - appointing an agricultural advisory Board, with the advice and consent of the Board; and
  - perform other legal responsibilities or duties assigned by the Board.

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- The chief appraiser is assigned duties by the Board necessary to conduct Board duties and implementation of Board policy. The chief appraiser shall:
  - establish a comprehensive program to conduct all appraisal activities and keep the Board informed on the progress of appraisal activities;
  - develop and implement sound administrative procedures to conduct all District functions;
  - develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs;
  - develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year;
  - serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the District and provisions of the property tax laws;
  - prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions;
  - In consultation with the District's chief legal counsel, provide recommendations on litigation matters for Board action;
  - develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, and other personnel-related matters; and
  - employ and compensate professional, clerical, and other personnel as provided by the budget. However, the chief appraiser may not intentionally or knowingly employ any individual related to a member of the Board within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Texas Government Code. Such an offense is a misdemeanor punishable by a fine of not less than $100 or more than $1,000. [Tax Code Section 6.05(f)] Also, an individual may not be employed by the District if the individual is (1) an officer of a taxing unit that participates in the appraisal district or (2) an employee of a taxing unit that participates in the appraisal district. [Tax Code Section 6.054]

3. Chief Appraiser Compensation

The chief appraiser is entitled to compensation as provided by the budget adopted by the Board. [Tax Code Section 6.05(d)] The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the District. [Tax Code Section 6.05(d)]

4. Chief Appraiser Communications

- The chief appraiser commits a Class C misdemeanor offense if the chief appraiser directly or indirectly communicates with a District Board member on any matter relating to the appraisal of property by the District, except in:
  (1) an open meeting of the Board or another public forum; or
  (2) a closed meeting of the Board is held to consult with the Board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the Board and the Board's attorney.

- However, the foregoing prohibition does not apply to a routine communication between the chief appraiser and the Travis County Assessor-Collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account [Tax Code Section 6.15 (b), (c), and (d)]

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- Also, the foregoing prohibition does not prohibit a Board member from transmitting to the Chief Appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15 (c-1)]

- The chief appraiser commits a Class B misdemeanor offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. [Tax Code Section 6.035(c)]

- The chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with the applicable appointing authority regarding the appointment of ARB members. [Tax Code Section 6.41(i), (k)] However, this prohibition does not apply to:
    - (1) a communication between a member of the ARB and the applicable appointing authority regarding the member's appointment to the ARB;
    - (2) a communication between the Taxpayer Liaison Officer for District and the applicable appointing authority in the course of the performance of the Officer's clerical duties so long as the Officer does not offer an opinion or comment regarding the appointment of ARB members;
    - (3) a communication between a chief appraiser or another employee or agent of the District, a member of the ARB, or a member of the Board, and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (d-1) ("All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the applicable appointing authority. The appraisal district may provide the applicable appointing authority with information regarding whether any applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district."); Tax Code Section 6.41 (d-5) ("The appraisal district of the county shall provide to the applicable appointing authority, or to the appraisal review board commissioners, as the case may be, the number of appraisal review board positions that require appointment and shall provide whatever reasonable assistance is requested by the applicable appointing authority or the commissions"); Tax Code Section 6.41(f) (relating to grounds for removal); or Government Code Section 411.1296 (criminal history record information of an ARB applicant);
    - (4) a communication between a property tax consultant or, a property owner or an agent of the property owner and the Taxpayer Liaison Officer regarding information relating to or described by Tax Code Section 6.41(f) (relating to grounds for removal). The Taxpayer Liaison Officer shall report the contents of the communication relating to or described by Subsection (f) to the applicable appointing authority; or
    - (5) a communication between a property tax consultant or a property owner or an agent of the property owner and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (f).

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- A chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with a member of the ARB, a member of the Board, or the local administrative District judge if the judge is the appointing authority for the district, regarding a ranking, scoring, or reporting of the percentage by which the appraisal review board or a panel of the board reduces the appraised value of the property. [Tax Code Section 6.41(j), (k)]

- A chief appraiser commits a Class A misdemeanor offense if the chief appraiser communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code Section 6.411(c-1)] This provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in subsection Tax Code Section 6.411(c-1):
  1) during a hearing on a protest or other proceeding before the ARB;
  2) that constitute social conversation;
  3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
  4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or the officer of the ARB.

  [Tax Code Section 6.411(b), (c), (c-1), (d)]

5. Taxpayer Liaison Officer (TLO)

- The Board appoints a TLO whose duties are described in Tax Code Section 6.04(d), (e), and (f) and Section 6.052.A job description for the Taxpayer Liaison Officer is attached as **Appendix F**.

- The TLO administers public access functions for the District; provides information and materials to the public; resolves disputes that do not involve matters that may be protested under Tax Code Section 41.41; receives, compiles, and forwards complaints, comments, and suggestions concerning ARB matters to the Comptroller's office; and delivers ARB applications received and provides clerical assistance to the Board as part of the ARB selection process. The TLO serves at the pleasure of the Board.

- The chief appraiser or any other person who performs legal or appraisal services for the District for compensation is not eligible to be the TLO. The TLO is entitled to compensation as provided by the budget adopted by the Board [Tax Code Section 6.052(e)].

- The TLO must administer the public access functions required by Tax Code Sections 6.04(d), (e), and (f) which include allowing the public to speak before the Board; preparing and maintaining a written plan on reasonable access to the Board for those who do not speak English or who have physical, mental or developmental disabilities; and preparing information describing the functions of the Board and the complaint process [Tax Code Section 6.052(a)]. **See Appendix A**.

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- The TLO provides information and materials designed to assist property owners in understanding the appraisal process, protest procedures, procedures for filing comments, suggestions or complaints, and related matters. The Taxpayer Liaison Officer is required to provide comments and suggestions to the Comptroller's office concerning ARBs [Tax Code Section 6.052(b)].

- The TLO is also responsible for providing clerical assistance to the Board in the selection of ARB members. The TLO shall deliver to the Board applications to serve on the ARB that are submitted to the TLO and shall perform other duties as requested by the Board. The TLO may not influence the process for selecting ARB members. [Tax Code Section 6.41(d-1) and Section 6.051(f)]

- The Board may appoint one or more deputy taxpayer liaison officers to assist the TLO in the performance of the TLOs duties. [Tax Code Section 6.41(a)]

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IV. APPRAISAL REVIEW BOARD

1. ARB Duties

- The ARB is responsible for the local administrative review of appraisal records and hearing taxpayer protests.

- The Board, by resolution, establishes the number of ARB members and auxiliary ARB members. [Tax Code Section 6.41(b)] The number of ARB members may change from time to time as the Board determines.

2. ARB Member Selection

- The Board appoints the members of the ARB. [Tax Code Section 6.41(d-1)]

- An individual interested in appointment to the ARB must apply on forms designated by the Board and in the manner determined by the Board.

- The ARB Committee of the Board shall review all applications received and interview selected candidates for purposes of recommending appointees to the ARB by the Board.

- When making recommendations of ARB members to the Board, the ARB Committee shall consider geographical representation of the County to ensure that members of the ARB adequately represent all areas.

- The ARB committee shall recommend a chairman and a secretary from among the members of the ARB. The committee is encouraged to select a chairman of the ARB who has a background in law and property appraisal. The recommendation for chairman and secretary of the ARB shall be presented to the full Board for appointment by majority vote.

- The ARB Committee shall submit to the full Board a list of recommended appointees to the ARB. The Board shall vote on the list of recommended appointees presented by the Committee.

- The Board must make appointments to the ARB, by majority vote, with at least two members of the majority being elected members of the Board. [Tax Code Section 6.41(d-2-1)] If a majority vote on the list of recommended appointees cannot be reached, the full Board shall vote on each individual on the list of recommended appointees. If the Board votes on individuals on the list of recommended appointees, the vote of each member of the Board shall be recorded. Any Board member who disapproves an individual on the list of recommended ARB appointees shall identify the basis for the disapproval.

- The Board shall provide the TLO with the appointed members of the ARB, and the TLO shall notify the appointees of their appointment, provide any additional paperwork required for appointment, and inform the appointments about when and where they are to appear. [Tax Code Section 6.41 (d-3)]

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- In appointing or reappointing ARB members, the Board shall be provided with information, as applicable, described in Tax Code Section 6.41(d-1) (regarding whether an ARB applicant owes any delinquent ad valorem taxes to a taxing unit of the District), Section 6.41(d-5) (the number of ARB positions requiring appointment), Section 6.41 (f) (grounds for removal of an ARB member), and Government Code Section 411.1296 (criminal history record information of an ARB applicant). [Tax Code Section 6.41(i) and (k)]

- As allowed by Tax Code Section 6.41(e), the Board, by resolution, shall provide for staggered terms so that the terms of as close to one-half of the ARB members as possible expire each year. In making the initial or subsequent appointments, the Board shall designate those ARB who serve one-year terms as needed to comply with the Board's resolution.

- An auxiliary ARB member is appointed in the same manner and for the same term as an ARB member under Tax Code Section 6.41 and is subject to the same eligibility requirements and restrictions as a Board member under Tax Code Sections 6.41, 6.412, and 6.413. [Tax Code Section 4.414(b)]

- A member of the ARB may be removed by a majority vote of the Board. Grounds for removal are: (1) a violation of Tax Code Sections 6.412, 6.413, 41.66(f), or 41.69; (2) good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board, attached as Appendix E; or (3) evidence of repeated bias or misconduct. [Tax Code Section 6.41(f)]

3. ARB Ex Parte Communications

- ARB members commit an offense if the ARB member communicates with the chief appraiser or, another employee, or a member of the District's Board in violation of Tax Code Section 41.66(f), which provides that an ARB member may not communicate with another person concerning:
  - the evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or
  - a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.

4. ARB Ethics and Conflicts of Interest

- The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
  - the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
  - the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

  The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), (e)]

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5. ARB Clerical Support

- The chief appraiser assigns District staff to provide clerical assistance to the ARB. The law requires the ARB to adopt rules of procedure. The ARB must post its hearing procedures wherever it conducts protest hearings.

6. ARB Budget

- The District budget should separately identify ARB budget expenses in the District's budget to the extent practicable.

- The ARB Chairperson should make every effort to schedule ARB panel hearings and meetings in a manner calculated not to exceed the District budget.

7. ARB Attorney

- The ARB may employ legal counsel of its choice if provided for in District budget, or use the services of the County Attorney if the District budget does not provide for retention of a private ARB attorney. [Tax Code Section 6.43(a), (e)]

- Except for the County Attorney, an attorney may not serve as legal counsel for the ARB if the attorney or a member of that attorney's law firm has during the year before the date of the ARB's hiring of the attorney represented a property owner who owns property in the District, a taxing unit member of the District, or the District in a matter addressed by Tax Code Sections 1.111 or 25.25, Subtitle F of Title 1 of the Tax Code, or Subchapter Z, Government Code. [Tax Code Section 6.43(b)]

- If the ARB is a defendant in litigation, no settlement may be reached in the matter without the approval of the Board.

8. ARB Compensation

- Members of the ARB, including auxiliary ARB members, are entitled to per diem set by the District budget for each day the ARB meets and to reimbursement for actual and necessary expenses incurred in the performance of ARB functions as provided by the District budget.
  Tax Code Section 6.42(c)].

- The Board shall adopt a schedule of per diem payments for ARB members based on their levels of experience and years of service.

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9. Temporary Appointment of ARB members

- Depending on the staffing needed to meet the statutory obligations of the ARB, if one or more ARB members have resigned or been removed from office, the ARB chairman shall notify the Taxpayer Liaison Officer about the temporary or permanent vacancy (as the case may be). The TLO shall notify the applicable appointing authority of the number of temporary or permanent vacancies needing to be filled and request that the position(s) be filled .

- If the vacancy is permanent, the request to the applicable appointing authority shall be for appointment of replacement ARB member(s) for the unexpired term(s) of the recusing, removed, or resigning member. If the vacancy is temporary, the request to the applicable appointing authority shall be for a replacement ARB member to serve until the expiration of the temporary vacancy period, which shall not be longer than December 31 of any calendar year.

- The term of service of any appointee filling a temporary or permanent vacancy shall commence on the first day of his or her service as an ARB member; the past service term of the recusing, removed, or resigning ARB member shall not count toward the service term of the replacement ARB member.

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Appendix A
Travis Central Appraisal District
General Policies & Procedures for Public Access

I. General Information about the District

The Travis Central Appraisal District's (District's) primary function is appraising taxable property for Travis County, cities, school districts, and other special taxing units such as fire, water, and hospital districts, which levy property taxes within their jurisdictional boundaries. The District appraises thousands of property parcels annually. The District also administers property tax exemptions and determines taxable situs of property. The chief executive of the District is the chief appraiser.

II. District Board of Directors

The governing body of the District is its Board of Directors (Board), who are elected or appointed by the taxing units served by the District. The Board selects a chief appraiser, the Taxpayer Liaison Officer, and the Board general counsel. The Board also adopts the annual District budget and ensures that the District follows policies and procedures and appropriate state laws and regulations. The Board does not appraise property, hear protests, or make decisions affecting appraisal records.

III. Taxpayer Liaison Officer

The Taxpayer Liaison Officer handles public access and informational matters and provides clerical assistance to the applicable appointing authority. The Taxpayer Liaison Officer also resolves complaints that fall outside the jurisdiction of the Appraisal Review Board (ARB). At each regular meeting of the Board, the Taxpayer Liaison Officer reports on the number, nature, and status of resolution on any complaints.

The Taxpayer Liaison Officer is responsible for preparing information of public interest describing the functions of the Board and the Board's procedures by which complaints are filed with and resolved by the Board. The Taxpayer Liaison Office shall make the information available to the public and the appropriate taxing jurisdictions.

The Taxpayer Liaison Officer also:

- administers the appraisal District's public access functions;
- provides information and materials to the public to assist property owners in understanding the appraisal process, procedures for filing comments, suggestions or complaints, and related matters;
- resolves disputes that do not involve matters that may be protested under Tax Code Section 41.41 and provides reports to the Board on the status of all complaints;
- receives, compiles, and forwards complaints, comments, and suggestions concerning ARB matters to the Texas Comptroller's Office;
- delivers ARB applications received and provides clerical assistance to the applicable appointing authority as part of the ARB selection process; and

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- Performs similar duties and responsibilities as assigned.

The Board may also appoint one or more deputy taxpayer liaison officers who can assist the taxpayer liaison officer with statutory duties as needed.

IV. Who May Address the Board

It is the policy of the Board to provide the public with a reasonable opportunity to address the Board at any public meeting of the Board on any issue or matter within its jurisdiction in accordance with the Texas Open Meetings Act. The Board allows each member of the public who desires to address the Board on an item to do so before the Board's consideration of the item.

V. Procedures for Speaking at a Board Meeting

The procedures for addressing the Board are outlined below:

The public may address the Board during the "Citizen Communication" agenda item, which shall be placed on the agenda before the Consent Agenda and the Regular Agenda. To be eligible to speak during "Citizen Communication," persons must complete a Speaker Registration Form and submit it to the presiding officer before the meeting begins. At the beginning of each regular meeting, the presiding officer will use the Speaker Registration Forms to invite those who wish to speak to come forward to the podium, state their name and the agenda item they wish to address for the record, and make their remarks within the prescribed time limits. If a person wishes to speak about a subject that is not on the agenda but is within the Board's jurisdiction, the speaker may speak for the prescribed time, but in accordance with state law, the Board may not deliberate or take any action regarding the subject other than to provide a statement of fact in response to an inquiry, recite existing policy, or direct that the subject be placed on an agenda for a subsequent meeting. The presiding officer may, but is not required to, invite anyone who did not fill out and submit a Speaker Registration Form before the meeting began to submit a late Speaker Registration Form and address the Board during "Citizen Communication." The public may also address the Board virtually. If the public intends to address the Board virtually, that can be designated on the Speaker Registration Form. Any and all procedures for addressing the Board in-person or virtually are the same.

The speaker registration form can be submitted online at:
traviscad.org/speakerregistration.

Speaker Time Limits:

General Rule
The first ten individuals who sign up to speak before the Board during a meeting's "Citizen Communication" agenda item will each have three (3) minutes to address the Board. All subsequent individuals will each be allotted one (1) minute to address the Board. The Board's presiding officer may limit the time for each speaker if comments are repetitive or extend a speaker's time at their discretion.

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Exceptions to these limits include:

Exception for Speakers Needing Translators

Speakers who will be addressing the Board through a translator will have six (6) minutes to address the Board. Citizens may be accompanied by their own translator or request that a translator be provided by the District. Please note, however, that requests for a translator must be made to the District at least seven (7) days in advance of the Board meeting.

Exception for Donating Time

Persons may donate their time to another speaker if (a) the person donating time is present when the speaker begins to address the Board and (b) the person donating time specifies the name of the speaker to whom they are donating their time. Individuals may accrue no more than three (3) minutes of speaking time through a combination of their allotted time and time donated to them.

Exception for Executive Session

Citizen participation is not permitted during Executive Session.

Prohibited Speech

The presiding officer may limit or terminate the speaking time of speakers who use obscene, vulgar, or profane language or whose speech is prohibited by law. However, the Board will not prohibit criticism of the Board or any action, omission, policy, procedure, program, or service of the District unless the criticism is otherwise prohibited by law.

Reasonable time shall be provided during each Board meeting for public comment on District and ARB policies and procedures and a report from the Taxpayer Liaison Officer. [Tax Code Section 6.04(d)]

VI. Policies for Reviewing and Responding to Complaints and Certain Grievances

The Board will consider written complaints about the policies and procedures of the District, the ARB, the Board, any specific member thereof, or any other matter within the Board's lawful jurisdiction. Complaints should specify the name of the individual(s), Board or department involved, dates, nature of the complaint, and the complainant's contact information. *Please note, however, that the Board is prohibited by law from addressing any matter that might involve a challenge, protest, or correction before the ARB. Additionally, the Board has no authority to overrule the chief appraiser or an ARB decision on a value, correction, or a protest.*

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Please mail or deliver written complaints and correspondence to:

Taxpayer Liaison Officer
Travis Central Appraisal District
P.O. Box 149012
Austin, TX 78714-9012
taxpayerliaison@tcadcentral.org

Complaints and correspondence may also be emailed to the Board at BOD@tcadcentral.org.

At each regularly scheduled meeting, the Taxpayer Liaison Officer shall report to the Board on the nature of complaints and the status of resolution, if there are any.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

Until the final disposition of a complaint, the Taxpayer Liaison Officer will notify the complainant at least quarterly on the status of a complaint unless such a notice would jeopardize an investigation.

The Board shall also hear and make determinations on certain grievances properly filed under Section 13.3 of the Personnel Policy Manual relating to Grievances Against the Chief Appraiser. The provisions of Section 13.3 of the Personnel Policy Manual shall govern those grievance proceedings.

VII. Interpreters/Translators

The Board will provide an interpreter at a Board meeting upon the request of a person who does not speak English or who must communicate by sign language. The request must be in writing, received by the Taxpayer Liaison Officer at least seven (7) days before the meeting at which the interpreter is needed, state the language required to be interpreted, and state that the requestor is unable to provide their own interpreter. If written notice is not received by the Taxpayer Liaison Officer at least seven (7) days prior to the meeting, the District will not be able to make the appropriate accommodations.

VIII. Access by Disabled Persons

The District's offices are wheelchair accessible. Disabled persons who wish to address the Board and need special assistance for entry or access should notify the Taxpayer Liaison Officer in writing at least seven (7) days before the meeting. The District office has van-accessible parking spaces available to disabled persons in its parking lot in front of the building. The main entrance doors have wheelchair-assist buttons.

The Board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the Taxpayer Liaison Officer in writing at least seven (7) days before the meeting. If notice is not given within seven (7) days, the District will attempt to make the appropriate accommodations.

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IX. Community Outreach

District personnel are available to speak to civic groups and other organizations and address issues on taxpayer rights, exemption issues, recent changes to property tax laws, and other appraisal-related issues of interest. A minimum of two (2) weeks advance notice is required. For more information on our community outreach program, please contact the Taxpayer Liaison Officer at (512) 834-9317 or via email at taxpayerliaison@tcadcentral.org.

Requests can also be submitted online at traviscad.org/speakerrequest.

X. District Website and Social Media

The Travis Central Appraisal District maintains a website online at traviscad.org. Information provided on that website includes live broadcasts and previous recordings of Board of Directors meetings, webinar archives, video tutorials, public information reports, forms, instructional documents, District calendar, District contact information, property owner portal, comprehensive property search, and other information required by state law or in the interest of the public.

The Travis Central Appraisal District maintains a presence on multiple social media sites to connect with and provide important information to the public. Links to active profiles can be found at traviscad.org. The District does not provide customer service support through these sites.

XI. Tax Calendar

January 1	Appraisal districts are required to appraise property at its value on this date.
January 1 – April 30	Appraisal districts complete appraisals and process applications for exemptions.
April – May	Appraisal districts send notices of appraised value.
May 15	Appraisal review boards begin hearing protests from property owners.
July 25	Appraisal districts certify current appraised values to taxing units.
August – September	Local taxing units adopt tax rates.
October 1	Local taxing units begin sending tax bills to property owners.
January 31	Taxes due to local taxing units (or county tax assessor, if acting on their behalf).
February 1	Local taxing units begin charging penalties and interest for unpaid tax bills.

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TRAVIS CENTRAL APPRAISAL DISTRICT
CONTACT INFORMATION:

Address:
850 East Anderson Lane, Austin, Texas 78752

Business Hours:
Monday, Wednesday and Friday 7:45 am - 4:45 pm
Tuesday and Thursday, 9:45 am – 4:45 pm

Phone:
(512) 834-9317

Website:
www.traviscad.org

Taxpayer Liaison Officer
(512) 834-9317
taxpayerliaison@tcadcentral.org

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APPENDIX B

TRAVIS CENTRAL APPRAISAL DISTRICT | JOB DESCRIPTION

DATE	August 24, 2023	JOB TITLE	Chief Appraiser
DEPARTMENT	Administration	STATUS	Exempt

POSITION SUMMARY

The chief appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office.

ESSENTIAL DUTIES

- Appraising all taxable property at market value, except as otherwise provided by law.
- Determining eligibility for exemptions.
- Determining eligibility for special appraisal and establishing both a market and special value on qualified property.
- Studying property values and sales to determine prevailing market prices.
- Creating appraisal records – appraisal cards, tax maps, property identification system, lists, forms applications and other items.
- Creating procedures for equitable and uniform taxation.
- Sending notices of appraised value.
- Determining whether property qualified for agricultural, or timber appraisal has undergone a change of use and sending a notice of change of use to the owner.
- Submitting complete appraisal records of all property to the Appraisal Review Board.
- Testifying before the Appraisal Review Board on proposed values or exemptions and other actions taken by the chief appraiser or designating a staff member to do so.
- Contracting, with the approval of the Board of Directors, with private appraisal firms, if appropriate.
- Presenting supplemental records and other items for Appraisal Review Board consideration.
- Correcting records as ordered by the Appraisal Review Board.
- Certifying an appraisal roll and other listings to each taxing unit participating in the appraisal District.
- Issuing permits for "going out of business sales" and sending notices of such sale to other entities.
- Appointing an agricultural advisory Board, with the advice and consent of the Board of Directors.
- Perform other legal responsibilities or duties assigned by the Board of Directors.

Additionally, the chief appraiser is assigned duties by the Board of Directors necessary for conduct of Board duties and implementation of Board policy. The chief appraiser shall:

- Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
- Develop and implement sound administrative procedures for conduct of all District functions.
- Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs.
- Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
- Serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal District and provisions of the property tax laws.
- Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
- In consultation with the appraisal District legal counsel, provide recommendations on litigation matters for Board action.
- Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, and other personnel related matters.
- Employ and compensate professional, clerical, and other personnel as provided by the budget.

QUALIFICATION REQUIREMENTS

- College degree or equivalent experience plus ten years management experience.
- Must hold Registered Professional Appraiser (RPA) designation with the Texas Department of Licensing and Regulation or hold one of the following designations:
  - Appraisal Institute's MAI
  - International Association of Assessing Officer's (IAAO)
  - Assessment Administration Specialist (AAS)
  - Certified Assessment Evaluator (CAE)
  - Residential Evaluation Specialist (RES).
- Individuals who are not an RPA but who have an MAI, AAS, CAE, or RES designation must obtain an RPA certification within five years of appointment or start.
- Ability to complete chief appraiser training within one year of assuming position.

PHYSICAL REQUIREMENTS

Sitting, standing, kneeling, bending, reaching, twisting upper body, carrying, pushing and lifting up to 30 lbs. in the office.

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The Travis Central Appraisal District is an equal opportunity/affirmative action employer. The Travis Central Appraisal District does not discriminate on the basis of race, color, sex, sexual orientation, gender identity, religion, disability, age, genetic information, military service, AIDS or HIV status, ancestry, national or ethnic origin and any other characteristic protected bylaw.

Resumes are welcome, but applicant must submit a completed employment application before an interview will be granted.

APPENDIX C

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

FORM CIS

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

OFFICE USE ONLY

Date Received

1 **Name of Local Government Officer**

2 **Office Held**

3 **Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code**

4 **Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.**

5 **List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds $100 during the 12-month period described by Section 176.003(a)(2)(B).**

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

(attach additional forms as necessary)

6 **SIGNATURE** I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

_____
Signature of Local Government Officer

Please complete either option below:

(1) Affidavit

NOTARY STAMP / SEAL

Sworn to and subscribed before me by _____ this the _____ day of _____, 20 _____, to certify which, witness my hand and seal of office.

_____
Signature of officer administering oath | Printed name of officer administering oath | Title of officer administering oath

OR

(2) Unsworn Declaration

My name is _____, and my date of birth is _____.

My address is _____, _____, _____, _____, _____.
(street) (city) (state) (zip code) (country)

Executed in _____ County, State of _____, on the _____ day of _____ (month), 20_____ (year).

_____
Signature of Local Government Officer (Declarant)

Form provided by Texas Ethics Commission www.ethics.state.tx.us Revised 8/17/2020

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APPENDIX C

MEETING DATE: _____
AGENDA ITEM:_____

AFFIDAVIT ON ABSTENTION FROM VOTING

STATE OF TEXAS §
COUNTY OF TRAVIS §

I, _____, a member of the Board of Directors of the Travis Central Appraisal District file this affidavit in accordance with the provisions of Chapter 171 of the Texas Local Government Code, and hereby on oath state the following:

A. Business Entity

Name of Entity:_____
I and/or person(s) related to me* have a substantial interest in a business entity that would be specially affected economically by the matter presently pending before the Board. The nature and extent of the interest is:
_____ Ownership of ten percent (10%) or more of the voting stock or shares of the business entity or ownership of $15,000 or more of the fair market value of the business entity.
_____Funds received from the business entity exceed 10 percent of gross income for the previous twelve months.

B. Real Property
_____I and/or person(s) related to me*, have an interest in real property that has a fair market value of $2,500 or more, and it is reasonably foreseeable that the action presently pending before the Board will have a special economic effect on the value of the property, distinguishable from the effect on the public.
**For purposes of this affidavit, "person(s)" refers to first degree by consanguinity (parents or child, natural or adoptive), or first degree by affinity (spouse, step child, mother-in-law, father-in-law, daughter-in-law, son-in-law). (In cases of divorce or death, if a child is living, the marriage is considered as continuing, even after divorce or death.)*

B. Other
_____Other

Explanation: _____

_____

As a result of this interest, I will refrain from participating in discussion and voting on the item(s).

_____ _____
Signature of Board Member Date

BEFORE ME, the undersigned authority, on this day personally appeared _____, who on oath stated that the above facts are within _____ personal knowledge and are true and correct.

SWORN TO AND SUBSCRIBED BEFORE ME on this _____ day of _____.

[seal]

_____
NOTARY PUBLIC

MY COMMISSION EXPIRES: _____

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APPENDIX D

Rev. 04/2017

Submit to:
Custodian of election records

Filing Fee: None

This space reserved for office use

OATH OF OFFICE

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, _____, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of _____ of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

_____
Signature of Officer

State of _____)
County of _____)

Sworn to and subscribed before me this _____ day of _____, 20___.

(seal)

_____
Signature of Notary Public or Other Officer Administering Oath

_____
Printed or Typed Name

DRAFT

APPENDIX D

Rev. 04/2017

Submit to:
Custodian of election records
Filing Fee: None

This space reserved for office use

STATEMENT OF OFFICER

Statement

I, _____, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: _____

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: _____ _____
Signature of Officer

State of _____)
County of _____)

Sworn to and subscribed before me this _____ day of _____, 20____.

(seal)

_____
Signature of Notary Public or Other Officer Administering Oath

_____
Printed or Typed Name

Revised 04/2017

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APPENDIX E

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
BLANCA ZAMORA-GARCIA
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
ED KELLER
SECRETARY/TREASURER

BOARD MEMBERS
THERESA BASTIAN
TOM BUCKLE
BRUCE ELFANT
KRISTOFFER S. LANDS
ANTHONY NGUYEN
ELEANOR POWELL
JAMES VALADEZ

MARYA CRIGLER
CHIEF APPRAISER

TRAVIS CENTRAL APPRAISAL DISTRICT
APPRAISAL REVIEW BOARD ATTENDANCE POLICY
Last updated: March 12, 2018

1. After the submission of the appraisal records by the chief appraiser to the appraisal review board ("ARB"), formal protest hearings for the property owner shall be scheduled by the ARB chairperson and shall occur on business days consistent with operating days and hours of the Travis Central Appraisal District, unless otherwise allowed under Section 4 below.
2. Protest hearings shall be scheduled based on the volume of protests filed and in such a manner as to reasonably comply, **at the earliest date possible**, with threshold requirements, as applicable, of Tax Code Section 41.12, and subsequent to approval of the appraisal records, to substantially complete all protest at the earliest date possible.
3. The ARB chairperson shall schedule sufficient ARB members to be available on a daily basis to conduct protest hearings and operate the ARB in the most cost effective manner possible.
4. The ARB chairperson shall schedule sufficient ARB members to conduct hearings on Saturdays as required by law or requested by the chief appraiser.
5. Each member of the ARB shall be available when scheduled for duty by the ARB chairperson, and shall punctually appear at and attend all scheduled meetings, training, and protest hearings and remain on duty for the duration of his/her scheduled time, unless the member has been excused from attendance by the ARB chairperson for reasons listed in Section 6 below.
6. Excused absences include serious illness of member or member's immediate family, death in the family or attendance at a funeral, jury duty, or any other extenuating circumstance for good cause as allowed by the ARB chairperson. Good cause means a reason that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the ARB, District, taxpayers or taxing units of Travis County.
7. Strict adherence to the attendance policy for the ARB is critical in achieving the requirement of hearing and determining all or substantially all timely filed protests, and full attendance at all meetings and protest hearings for which that member's attendance is scheduled is a requirement.
8. A report of noncompliance with the attendance policy shall be prepared by the ARB Chairperson and presented to the board of directors at regularly scheduled meetings.
9. Failure to comply with the attendance policy is grounds for removal pursuant to Tax Code Section 6.41(f).

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P.O. BOX 149012 8314 CROSS PARK DRIVE AUSTIN, TEXAS 78714-9012 (512) 834 9317 TDD (512) 836-3328 FAX (512) 835-5371
WWW.TRAVISCAD.ORG

APPENDIX F

TRAVIS CENTRAL APPRAISAL DISTRICT

JOB DESCRIPTION

JOB TITLE	Taxpayer Liaison	DATE | JOB #	January 2024	N/A
DEPARTMENT	Board of Directors	STATUS	Contract	
REPORTS TO	Board of Directors	PAY GRADE	Contract	

ESSENTIAL DUTIES

- Communicate and coordinate with the applicable appointing authority as required by the Texas Property Tax Code
- Facilitate communications between the public and the Travis Central Appraisal District
- Provides information regarding the district's responsibilities to property owners and the general public, both orally and in writing
- Provide written and oral activity reports to the TCAD Board of Directors
- Administers the public access functions required by Sections 6.04(d), (e) and (f) of the Property Tax Code
- Resolves disputes involving matters that may not be protested under Section 41.41
- Accomplish tasks as needed and assigned by the Board of Directors or Chief Appraiser
- Serves as the board's liaison to the appraisal review board on issues related to ARB management
- Responsible for receiving, and compiling a list of, and providing resolution to comments, complaints, and suggestions filed by the chief appraiser, property owner, or a property owner's agent concerning the matters listed in 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board
- All duties are performed independently and require self-motivation and a professional attitude in the work environment

REQUIREMENTS/ADDITIONAL RESPONSIBILITIES

- Must be authorized to work in the US, have reliable transportation, a valid Texas Driver's License, proof of Texas liability insurance, and verified good driving record
- Must complete required Comptroller training and education regarding the duties and responsibilities of the taxpayer liaison officer, including the procedures for the informal resolution of disputes

MINIMUM EDUCATION AND/OR EXPERIENCE

- Possession of a bachelor's degree from an accredited college or university, preferably in Real Estate or Appraisal. Acceptable work experience may be substituted for a college degree

KNOWLEDGE, SKILLS, AND ABILITIES

- Working knowledge of the Texas Property Tax Code, real estate appraisal, the policies, and procedures of TCAD and the Travis CAD Appraisal Review Board
- Must demonstrate strong verbal and written communication skills
- Ability to work effectively with others and to work independently
- Must be proficient in using Outlook, Excel and Microsoft Word
- Must be able to learn and become proficient in the use of the Districts CAMA system
- Spanish Bilingual a plus

PHYSICAL REQUIREMENTS

Requires sitting, walking, standing, bending, kneeling, reaching, and twisting upper body. Must use hands for data entry. Must have the ability to hear and speak. Must have the ability to see and read fine print as well as lift up to 30 pounds.

WORK ENVIRONMENT

Indoor activity with frequent exposure to video display computer terminal. Interface with the public. Moderate stress levels are constant with occasional significant stress.

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Resumes are welcome, but applicant must submit a completed employment application before an interview will be granted.

APPENDIX G

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS CODE OF ETHICS POLICY

A. DECLARATION OF POLICY

It is the goal of the Travis Central Appraisal District to ensure the proper operation of open government. This goal requires that the Board of Directors be impartial and responsible to the public, that public office not be used for personal gain, and that the public have confidence in the integrity of the District. In recognition of these goals, a Code of Ethics for members of the Board of Directors is adopted.

This Code has four purposes:

(1) To encourage high ethical standards in official conduct by the Board of Directors;
(2) To establish guidelines for ethical standards of conduct for all such members by setting forth acts or actions that are incompatible with the best interest of the District;
(3) To require disclosure of private financial or other interests in matters affected by the District; and
(4) To serve as a basis for disciplining those who refuse to abide by its terms.

B. CODE OF ETHICS

Section 1. Definitions

The following terms shall have these meanings respectively ascribed to them:

Affected means reasonably likely to be subject to a direct economic effect or consequence, either positive or negative, as a result of the vote or decision in question. Affected does not include those persons or entities who are subject to an indirect or secondary effect from official action. Creditors, independent contractors, or guarantors of a person "affected" by a vote or decision are not also deemed to be "affected" by virtue of their relationship with the affected person. The vote or decision need not be the only producing cause of the economic effect or consequence reasonably likely to result. In determining whether a person, entity or property is or was "affected by" a vote or decision, it shall not be necessary to prove the actual existence or occurrence of an economic effect or consequence if such effect or consequence would be reasonably expected to exist or occur.

Board of Directors, or Directors, means the Board of Directors of the Travis Central Appraisal District.

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Business Entity means a sole proprietorship, partnership, limited partnership, firm, corporation, professional corporation, holding company, joint stock company, receivership, or trust of any other entity recognized by law through which business may be conducted.

Chief Appraiser means the Chief Appraiser of the Travis Central Appraisal District.

Decision means any formal action or other matter voted on by the Board of Directors, as well as the discussion or deliberations that lead or could reasonably lead to a vote or formal action by the District.

District means the Travis Central Appraisal District.

Relatives are those related within the first degree of affinity or consanguinity as outlined below (Chapter 573 of the Government Code):

First degree of consanguinity: parents, children
First degree of affinity: spouse, spouse's children, spouse's relative listed under consanguinity, stepparents, stepchildren
Second degree of consanguinity: grandparents, brothers and sisters, grandchildren
Second degree of affinity: spouse's grandparents, spouse's brothers and sisters

Substantial Interest means an interest in another person or business entity if

(1) The interest is ownership of ten percent or more of the voting stock or shares of the fair market value of the entity or ownership of five thousand dollars or more of the fair market value of the entity; or
(2) Funds received by the person from the other person or business entity during either the previous twelve months or the previous calendar year exceeded ten percent of the person's gross income during that period; or
(3) The person is a creditor, debtor, or guarantor of the other person or business entity in the amount of five thousand dollars or more.

Substantial Interest in Property means an interest in property that is equitable to or legal ownership with a market value of two thousand five hundred dollars or more.

Section 2. Standards of Conduct

A. No Director shall transact any business in his or her official capacity with any person, business entity, or property in which he or she has a substantial interest. [Tax Code Section 6.036, Travis CAD Board Policies, Section 2.2, Section 2.12]
B. No Director shall appear during the protest process, before the Appraisal Review Board, or before the Board of Directors as an advocate for himself or herself or any other person, business entity, or property, unless he or she discloses to the Board his or her position and responsibilities with the District. [Travis CAD Board Policies, Section 2.13]

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APPENDIX G

C. No Director shall represent for compensation any other person, business entity, or property before the Appraisal Review Board or Board of Directors. [Tax Code Section 6.035(a-1), Travis CAD Board Policies, Section 2.2]
D. No Director shall represent, directly or indirectly, any other person, business entity, or property in any action or proceeding against the interests of the District or in any litigation in which the District is a party. [Travis CAD Board Policies, Section 2.13]
E. No Director shall accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his or her official duties or that the Director knows or should know has been offered with the intent to influence or reward official conduct. [Penal Code Section 36.02]
F. No Director shall accept other employment to be performed or compensation to be received while still a Director if the employment or compensation could reasonably be expected to impair his or her independence in judgment of the performance of his or her official duties. [Penal Code Section 36.02, Ethics Advisory Opinion No. 155 (1993)]
G. If any Director accepts or is soliciting a promise of future employment from any person or business entity who has a substantial interest in a person, business entity, or property that would be affected by any decision upon which the Director might reasonably be expected to act, investigate, advise, or make a recommendation, the Director shall disclose the fact to the Board and the Chief Appraiser and shall take no future action on matters regarding the potential future employer. [Travis CAD Board Policies, Section 2.13]
H. No Director shall use his or her official position to secure a special privilege or exemption for himself, herself, or others; to secure confidential information for any purpose not related to his or her official responsibilities; or unless it is in the performance of his or her official duties as outlined by state law. [Travis CAD Board Policies, Section 2.13]
I. No Director shall discuss any confidential information obtained as a result of his or her official position with a third party. [Texas Government Code Section 551.146]
J. No Director shall use District facilities, personnel, equipment, resources, or supplies for private purposes, except to the extent such are lawfully available to the public. [Travis CAD Board Policies, Section 2.13]
K. No Director shall use District facilities, personnel, equipment, resources, or supplies in political campaigns or advertising. [Election Code Section 255.003, Travis CAD Public Relations Policy, Ethics Advisory Opinion No. 172(1993)]
L. No Director shall authorize a third party's use of the District's resources, including its name, logo, seal, and intellectual property. [Penal Code 37.10, Travis CAD Public Relations Policy]
M. No Director shall act on behalf of, speak for, or purport to represent the District or the Board of Directors unless he or she has been authorized to do so by the Board. [Travis CAD Board Policies Section 2.13, Travis CAD Public Relations Policy]
N. No Director shall attempt to use his or her position to undermine the authority of the Chief Appraiser to direct District staff. [Travis CAD Board Policies Section 2.13]
O. Any Director required to file documents regarding conflicts of interest, financial disclosure, or campaign finance shall do so in accordance with legal requirements outlined by state law. [Local Government Code Section 171, Local Government Code Section 176, Election Code Chapter 254]

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P. Directors are required to comply with all mandatory training requirements outlined by state law, including the open government training requirements set forth by the Texas Open Meetings Act. [Government Code Section 551.006, Travis CAD Board Policies Section 2.6]
Q. No Director shall communicate directly or indirectly with the Chief Appraiser on any matter relating to the appraisal of property by the District unless it is in an open meeting of the Board, another public forum, or closed meeting of the Board in consultation with its attorney about pending litigation. [Tax Code Section 6.15(a), Travis CAD Board Policies Section 2.7]
R. No Director shall communicate with a member of the Appraisal Review Board with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. This does not apply to communications described in Tax Code Section 6.411. [Tax Code Section 6.411, Travis CAD Board Policies Section 2.7]
S. Directors are required to comply with the Public Information Act, including maintaining records of public information and producing records in response to requests for information. [Texas Government Code, Section 552.021, Travis CAD Public Relations Policy]

Section 3. Future Employment

A Director, for a period of one year after leaving the District, may not appear or assist any person or entity that appears before the District, the Board, or the Appraisal Review Board for compensation, fees, continent fees, or any emoluments concerning the valuation of any property located within the District's jurisdiction.

Section 4. Disclosure of Conflict of Interest

A Director shall disclose the existence of any substantial interest he or she may have in a person, business entity, or property that would be affected by a vote or decision of the Board. To comply with this Section, a Director, prior to the vote or decision, shall either file an affidavit as required by Tex. Local Government Code Ann. Section 171.004 or, if not so required, shall publicly disclose in the official records of the Board the nature and extent of such interest.

Section 5. Substantial Interest of Relative

A substantial interest of a relative of a Director shall be deemed to apply to that Director for the purposes of Section 4 concerning disclosure and recusal or reassignment. A Director subject to Tex. Local Government Code Ann. Chapter 17 may not participate in a vote or decision affecting a substantial interest of a person to whom the Director is related in the first degree of affinity or consanguinity. For the purposes of this Section, "substantial interest" shall be defined in Tex. Local Government Code Ann. Section 171.002.

Section 6. Other Relevant Ethics Considerations

Directors shall abide by all legal and ethical considerations, including but not limited to, the Texas Property Tax Code; Texas Department of Licensing and Regulation Section 94.100; Texas

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Open Meetings Act (Government Code Chapter 551); Public Information Act (Texas Government Code Chapter 552); Uniform Standards of Professional Appraisal Practice (USPAP); Texas Government Code Chapters 171, 176, 305, 551 and 552; Texas Penal Code Chapters 36 and 37; and Texas Election Code Chapters 15, 141, 254, and 255.

C. GIFTS AND HONORARIUMS

(1) A Director shall not solicit any gift, favor, or service that may reasonably tend to influence him or her in the discharge of official duties, with the following exceptions:
   a. A benefit used solely to defray the expenses that accrue in performing duties or activities in connection with the office. These expenses should not be reimbursable by the state or the District;
   b. A political contribution as defined by Title 15 of the Election Code; or
   c. An item with a value of less than $50, excluding cash or a negotiable instrument.

(2) If, during his or her term, a Director accepts the offer of any trip or excursion from a person or entity other than the District, then he or she shall report the following the Chief Appraiser before embarking on such trip or excursion:
   a. The name of the sponsor;
   b. The place or places to be visited;
   c. The purpose of such trip or excursion;
   d. The date and duration of any such trip or excursion.

(3) Within fifteen days of return from such trip or excursion, the Director shall report the approximate value of the trip or excursion to the Chief Appraiser.

(4) If any Director accepts a gift or loan of an item, other than food, on behalf of the District, such gift or loan must promptly be reported to the Chief Appraiser.

(5) A Director shall not solicit, accept, or agree to accept an honorarium in consideration for services that the Director would not have been requested to provide but for his or her official position or duties. This does not prohibit a Director from accepting transportation or lodging expenses as outlined by Penal Code 36.07(b).

D. COMPLAINTS AND DISCIPLINARY ACTIONS

(1) Individuals who believe a Director has violated a provision of this Code may file a complaint with the Chairman of the Board. The complaint must state that the facts alleged are true and factual to the best knowledge of the person filing the complaint and must specify each Code section alleged to have been violated.

(2) If the Chairman is the accused Director, the Vice Chairman will direct this process.

(3) All complaints are confidential unless required to be made public under the Public Information Act (Chapter 552 of the Texas Government Code).

(4) Upon receipt of a complaint from any person of an alleged violation by any Director, the Chairman (or Vice Chairman, if the Chairman is the accused) shall appoint a committee of three Directors to hear the complaint.

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(5) At least seven days in advance of such committee hearing, the committee shall notify the accused Director of the alleged violation and the time, date, and location of the hearing. The committee shall report the evidence it received, its findings, and its recommendations to the Board. The committee shall further provide a copy of its report to the Director at least seven days prior to consideration by the Board. The Board may confirm, modify, correct, reject, reverse, or recommit the report as it may deem proper and necessary. The Board shall notify the Director of its action within three days of when the action is taken. All notices and correspondence to the accused Director shall be delivered in person or by certified mail return receipt requested.

(6) If the committee determines that a violation has occurred, the committee may impose or recommend the following sanctions:

a. A letter of notification is the appropriate sanction when the violation is clearly unintentional. A letter of notification must advise the Director of any steps to be taken to avoid future violations.

b. A letter of admonition is the appropriate sanction if the committee finds the violation minor or may have been unintentional but requires a more substantial response than a letter of notification.

c. A reprimand is the appropriate sanction when the committee finds that a violation has been committed intentionally or through disregard of this Code.

d. A recommendation to forward the matter to the appropriate authorities is the appropriate sanction when the committee finds that a serious or repeated violation of this Code has been committed intentionally or through culpable disregard of this Code. This recommendation will be given to the Board for review and potential action.

(7) A Director appointed by the taxing units who violates any requirement of this policy shall, upon a majority vote of the Board, have such violations reported to the taxing units that cast votes for the Director in his or her most recent appointment.

(8) A Director elected by the voters who violates any requirement of this policy shall, upon a majority vote of the Board, have such violations reported to the appropriate legal authority, which may include the County Attorney, District Attorney, or Texas Ethics Commission.

E. FALSIFICATION OF GOVERNMENT RECORDS AN OFFENSE

Knowingly falsifying any information required to be filed under this policy is an offense under Tex. Penal Code Ann. Section 37.10.

VERIFICATION

I, _____, of my own free will, agree to abide by this Code of Ethics Policy.

DRAFT

APPENDIX G

_____
Signature of Affiant

State of Texas
County of Travis

Sworn to and subscribed before me, the undersigned authority, on the _____ day of _____ 20_____, by _____

_____
Signature of offer administering the oath

_____
Title of officer administering oath

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TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS CODE OF ETHICS POLICY

A. DECLARATION OF POLICY

It is the goal of the Travis Central Appraisal District to ensure the proper operation of open government. This goal requires that the Board of Directors be impartial and responsible to the public, that public office not be used for personal gain, and that the public have confidence in the integrity of the District. In recognition of these goals, a Code of Ethics for members of the Board of Directors is adopted.

This Code has four purposes:
(1) To encourage high ethical standards in official conduct by the Board of Directors;
(2) To establish guidelines for ethical standards of conduct for all such members by setting forth acts or actions that are incompatible with the best interest of the District;
(3) To require disclosure of private financial or other interests in matters affected by the District; and
(4) To serve as a basis for disciplining those who refuse to abide by its terms.

B. CODE OF ETHICS

Section 1. Definitions

The following terms shall have these meanings respectively ascribed to them:

Affected means reasonably likely to be subject to a direct economic effect or consequence, either positive or negative, as a result of the vote or decision in question. Affected does not include those persons or entities who are subject to an indirect or secondary effect from official action. Creditors, independent contractors, or guarantors of a person "affected" by a vote or decision are not also deemed to be "affected" by virtue of their relationship with the affected person. The vote or decision need not be the only producing cause of the economic effect or consequence reasonably likely to result. In determining whether a person, entity or property is or was "affected by" a vote or decision, it shall not be necessary to prove the actual existence or occurrence of an economic effect or consequence if such effect or consequence would be reasonably expected to exist or occur.

Board of Directors, or **Directors**, means the Board of Directors of the Travis Central Appraisal District.

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Business Entity means a sole proprietorship, partnership, limited partnership, firm, corporation, professional corporation, holding company, joint stock company, receivership, or trust of any other entity recognized by law through which business may be conducted.

Chief Appraiser means the Chief Appraiser of the Travis Central Appraisal District.

Decision means any formal action or other matter voted on by the Board of Directors, as well as the discussion or deliberations that lead or could reasonably lead to a vote or formal action by the District.

District means the Travis Central Appraisal District.

Relatives are those related within the first degree of affinity or consanguinity as outlined below (Chapter 573 of the Government Code):

First degree of consanguinity: parents, children
First degree of affinity: spouse, spouse's children, spouse's relative listed under consanguinity, stepparents, stepchildren
Second degree of consanguinity: grandparents, brothers and sisters, grandchildren
Second degree of affinity: spouse's grandparents, spouse's brothers and sisters

Substantial Interest means an interest in another person or business entity if

(1) The interest is ownership of ten percent or more of the voting stock or shares of the fair market value of the entity or ownership of five thousand dollars or more of the fair market value of the entity; or
(2) Funds received by the person from the other person or business entity during either the previous twelve months or the previous calendar year exceeded ten percent of the person's gross income during that period; or
(3) The person is a creditor, debtor, or guarantor of the other person or business entity in the amount of five thousand dollars or more.

Substantial Interest in Property means an interest in property that is equitable to or legal ownership with a market value of two thousand five hundred dollars or more.

Section 2. Standards of Conduct

A. No Director shall transact any business in his or her official capacity with any person, business entity, or property in which he or she has a substantial interest. [Tax Code Section 6.036, Travis CAD Board Policies, Section 2.2, Section 2.12]
B. No Director shall appear during the protest process, before the Appraisal Review Board, or before the Board of Directors as an advocate for himself or herself or any other person, business entity, or property, unless he or she discloses to the Board his or her position and responsibilities with the District. [Travis CAD Board Policies, Section 2.13]

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C. No Director shall represent for compensation any other person, business entity, or property before the Appraisal Review Board or Board of Directors. [Tax Code Section 6.035(a-1), Travis CAD Board Policies, Section 2.2]
D. No Director shall represent, directly or indirectly, any other person, business entity, or property in any action or proceeding against the interests of the District or in any litigation in which the District is a party. [Travis CAD Board Policies, Section 2.13]
E. No Director shall accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his or her official duties or that the Director knows or should know has been offered with the intent to influence or reward official conduct. [Penal Code Section 36.02]
F. No Director shall accept other employment to be performed or compensation to be received while still a Director if the employment or compensation could reasonably be expected to impair his or her independence in judgment of the performance of his or her official duties. [Penal Code Section 36.02, Ethics Advisory Opinion No. 155 (1993)]
G. If any Director accepts or is soliciting a promise of future employment from any person or business entity who has a substantial interest in a person, business entity, or property that would be affected by any decision upon which the Director might reasonably be expected to act, investigate, advise, or make a recommendation, the Director shall disclose the fact to the Board and the Chief Appraiser and shall take no future action on matters regarding the potential future employer. [Travis CAD Board Policies, Section 2.13]
H. No Director shall use his or her official position to secure a special privilege or exemption for himself, herself, or others; to secure confidential information for any purpose not related to his or her official responsibilities; or unless it is in the performance of his or her official duties as outlined by state law. [Travis CAD Board Policies, Section 2.13]
I. No Director shall discuss any confidential information obtained as a result of his or her official position with a third party. [Texas Government Code Section 551.146]
J. No Director shall use District facilities, personnel, equipment, resources, or supplies for private purposes, except to the extent such are lawfully available to the public. [Travis CAD Board Policies, Section 2.13]
K. No Director shall use District facilities, personnel, equipment, resources, or supplies in political campaigns or advertising. [Election Code Section 255.003, Travis CAD Public Relations Policy, Ethics Advisory Opinion No. 172(1993)]
L. No Director shall authorize a third party's use of the District's resources, including its name, logo, seal, and intellectual property. [Penal Code 37.10, Travis CAD Public Relations Policy]
M. No Director shall act on behalf of, speak for, or purport to represent the District or the Board of Directors unless he or she has been authorized to do so by the Board. [Travis CAD Board Policies Section 2.13, Travis CAD Public Relations Policy]
N. No Director shall attempt to use his or her position to undermine the authority of the Chief Appraiser to direct District staff. [Travis CAD Board Policies Section 2.13]
O. Any Director required to file documents regarding conflicts of interest, financial disclosure, or campaign finance shall do so in accordance with legal requirements outlined by state law. [Local Government Code Section 171, Local Government Code Section 176, Election Code Chapter 254]

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P. Directors are required to comply with all mandatory training requirements outlined by state law, including the open government training requirements set forth by the Texas Open Meetings Act. [Government Code Section 551.006, Travis CAD Board Policies Section 2.6]
Q. No Director shall communicate directly or indirectly with the Chief Appraiser on any matter relating to the appraisal of property by the District unless it is in an open meeting of the Board, another public forum, or closed meeting of the Board in consultation with its attorney about pending litigation. [Tax Code Section 6.15(a), Travis CAD Board Policies Section 2.7]
R. No Director shall communicate with a member of the Appraisal Review Board with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. This does not apply to communications described in Tax Code Section 6.411. [Tax Code Section 6.411, Travis CAD Board Policies Section 2.7]
S. Directors are required to comply with the Public Information Act, including maintaining records of public information and producing records in response to requests for information. [Texas Government Code, Section 552.021, Travis CAD Public Relations Policy]

Section 3. Future Employment

A Director, for a period of one year after leaving the District, may not appear or assist any person or entity that appears before the District, the Board, or the Appraisal Review Board for compensation, fees, continent fees, or any emoluments concerning the valuation of any property located within the District's jurisdiction.

Section 4. Disclosure of Conflict of Interest

A Director shall disclose the existence of any substantial interest he or she may have in a person, business entity, or property that would be affected by a vote or decision of the Board. To comply with this Section, a Director, prior to the vote or decision, shall either file an affidavit as required by Tex. Local Government Code Ann. Section 171.004 or, if not so required, shall publicly disclose in the official records of the Board the nature and extent of such interest.

Section 5. Substantial Interest of Relative

A substantial interest of a relative of a Director shall be deemed to apply to that Director for the purposes of Section 4 concerning disclosure and recusal or reassignment. A Director subject to Tex. Local Government Code Ann. Chapter 17 may not participate in a vote or decision affecting a substantial interest of a person to whom the Director is related in the first degree of affinity or consanguinity. For the purposes of this Section, "substantial interest" shall be defined in Tex. Local Government Code Ann. Section 171.002.

Section 6. Other Relevant Ethics Considerations

Directors shall abide by all legal and ethical considerations, including but not limited to, the Texas Property Tax Code; Texas Department of Licensing and Regulation Section 94.100; Texas

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Open Meetings Act (Government Code Chapter 551); Public Information Act (Texas Government Code Chapter 552); Uniform Standards of Professional Appraisal Practice (USPAP); Texas Government Code Chapters 171, 176, 305, 551 and 552; Texas Penal Code Chapters 36 and 37; and Texas Election Code Chapters 15, 141, 254, and 255.

C. GIFTS AND HONORARIUMS

(1) A Director shall not solicit any gift, favor, or service that may reasonably tend to influence him or her in the discharge of official duties, with the following exceptions:
   a. A benefit used solely to defray the expenses that accrue in performing duties or activities in connection with the office. These expenses should not be reimbursable by the state or the District;
   b. A political contribution as defined by Title 15 of the Election Code; or
   c. An item with a value of less than $50, excluding cash or a negotiable instrument.

(2) If, during his or her term, a Director accepts the offer of any trip or excursion from a person or entity other than the District, then he or she shall report the following the Chief Appraiser before embarking on such trip or excursion:
   a. The name of the sponsor;
   b. The place or places to be visited;
   c. The purpose of such trip or excursion;
   d. The date and duration of any such trip or excursion.

(3) Within fifteen days of return from such trip or excursion, the Director shall report the approximate value of the trip or excursion to the Chief Appraiser.

(4) If any Director accepts a gift or loan of an item, other than food, on behalf of the District, such gift or loan must promptly be reported to the Chief Appraiser.

(5) A Director shall not solicit, accept, or agree to accept an honorarium in consideration for services that the Director would not have been requested to provide but for his or her official position or duties. This does not prohibit a Director from accepting transportation or lodging expenses as outlined by Penal Code 36.07(b).

D. COMPLAINTS AND DISCIPLINARY ACTIONS

(1) Individuals who believe a Director has violated a provision of this Code may file a complaint with the Chairman of the Board. The complaint must state that the facts alleged are true and factual to the best knowledge of the person filing the complaint and must specify each Code section alleged to have been violated.

(2) If the Chairman is the accused Director, the Vice Chairman will direct this process.

(3) All complaints are confidential unless required to be made public under the Public Information Act (Chapter 552 of the Texas Government Code).

(4) Upon receipt of a complaint from any person of an alleged violation by any Director, the Chairman (or Vice Chairman, if the Chairman is the accused) shall appoint a committee of three Directors to hear the complaint.

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(5) At least seven days in advance of such committee hearing, the committee shall notify the accused Director of the alleged violation and the time, date, and location of the hearing. The committee shall report the evidence it received, its findings, and its recommendations to the Board. The committee shall further provide a copy of its report to the Director at least seven days prior to consideration by the Board. The Board may confirm, modify, correct, reject, reverse, or recommit the report as it may deem proper and necessary. The Board shall notify the Director of its action within three days of when the action is taken. All notices and correspondence to the accused Director shall be delivered in person or by certified mail return receipt requested.

(6) If the committee determines that a violation has occurred, the committee may impose or recommend the following sanctions:

a. A letter of notification is the appropriate sanction when the violation is clearly unintentional. A letter of notification must advise the Director of any steps to be taken to avoid future violations.

b. A letter of admonition is the appropriate sanction if the committee finds the violation minor or may have been unintentional but requires a more substantial response than a letter of notification.

c. A reprimand is the appropriate sanction when the committee finds that a violation has been committed intentionally or through disregard of this Code.

d. A recommendation to forward the matter to the appropriate authorities is the appropriate sanction when the committee finds that a serious or repeated violation of this Code has been committed intentionally or through culpable disregard of this Code. This recommendation will be given to the Board for review and potential action.

(7) A Director appointed by the taxing units who violates any requirement of this policy shall, upon a majority vote of the Board, have such violations reported to the taxing units that cast votes for the Director in his or her most recent appointment.

(8) A Director elected by the voters who violates any requirement of this policy shall, upon a majority vote of the Board, have such violations reported to the appropriate legal authority, which may include the County Attorney, District Attorney, or Texas Ethics Commission.

E. FALSIFICATION OF GOVERNMENT RECORDS AN OFFENSE

Knowingly falsifying any information required to be filed under this policy is an offense under Tex. Penal Code Ann. Section 37.10.

VERIFICATION

I, _____, of my own free will, agree to abide by this Code of Ethics Policy.

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_____

Signature of Affiant

State of Texas
County of Travis

Sworn to and subscribed before me, the undersigned authority, on the _____ day of _____ 20_____, by _____

_____

Signature of offer administering the oath

_____

Title of officer administering oath

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7D

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 7D: Discussion on Report from Appraisal Review Board Committee

Presenter Shenghao Daniel Wang, ARB Committee Member

Background Information

The ARB Committee scheduled additional interviews with ARB applicants on Thursday, January 9th. Due to possible inclement weather, the interviews were rescheduled for Friday, January 24th.

A list of recommended appointments is provided within Resolution 20250128-7E.

Staff Recommendation & Motion Language

No staff recommendations on this item.

No action is needed on this item.
(Action will be taken under agenda item 7E and 7F)

7E

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7E: Discussion and possible action on removal of appraisal review board members that have resigned.

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

Tax Code Section 6.41(f) states that a member of the ARB may be removed by a majority vote of the Board. Grounds for removal are:

- A violation of Tax Codes Sections 6.412, 6.413, 41.66(f), or 41.69;
- Good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board; or
- Evidence of repeated bias or misconduct.

The following ARB members have submitted a resignation notice and need to be formally removed from the ARB:

- Bob Nichols
- Jovan Kessler
- Elliot Richmond

Staff Recommendation & Motion Language

Staff recommends that ARB members who have submitted a resignation notice be removed from the ARB.

I move to remove Bob Nichols and Jovan Kessler from the Appraisal Review Board, effective immediately.

From: Bob Nichols [redacted]
Sent: Monday, December 23, 2024 8:28 PM
To: Betty Thompson <taxpayerliaison@tcadcentral.org>
Subject: Re: Correspondence from Travis Appraisal District

Betty, thank you for the letter. I will be unable to serve. My daughter's family (including my 2 wonderful grandchildren) are moving to Ohio. So my wife and are also moving to be with them. Thank you for the consideration. Bob Nichols. PS we just learned of the plans to move.

Sent from my iPhone

On Jan 9, 2025, at 3:31 PM, Jovan Kessler [redacted] wrote:

I do not plan on coming back. I have health problems, and every time I was consequently unable to come in I was taken off of the schedule for two weeks. Because of this, I would not like to continue.

From: **Elliot Richmond** <[redacted]>
Date: Fri, Jan 24, 2025 at 1:24 PM
Subject: 2025 protest season
To: TARB Members <tarbmembers@gmail.com>

I regret that I will not be able to serve the 2nd year of my term. [redacted] I will miss being there as it was a great experience and I enjoyed learning and meeting new friends.

Elliot Richmond

Pastor, First Christian Church, Luling, Texas

Retired Professor, Astronomy, Austin Community College

Vive plene, ama penitus, nulli noceat, mori senex

7F

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 7F: Discussion and possible action on the appointment of Appraisal Review Board members for the two-year term beginning January 1, 2025 through December 31, 2026, conditional on the acceptable results of a criminal background check

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

Tax Code Section 6.41 designates the Board of Directors as the applicable appointing authority for Appraisal Review Board (ARB) members. The Board of Directors established the ARB Committee, comprised of the 3 elected board members, to advertise, interview and make an appointment recommendation to the full Board. A draft resolution has been provided outlining the proposed appointees to the Appraisal Review Board for a two-year term beginning January 1, 2025 and ending December 31, 2026.

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

I move to pass Resolution 20250128-7F Resolution of the Board of Directors of the Travis Central Appraisal District appointing Appraisal Review Board members for a term beginning January 1, 2025 and ending December 31, 2026.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

RESOLUTION 20250128-7F

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT APPOINTING APPRAISAL REVIEW BOARD MEMBERS FOR 2025.

WHEREAS, the Texas Property Tax Code 6.41 designates the Board of Directors of the Travis Central Appraisal District as the applicable appointing authority for the Appraisal Review Board; and

WHEREAS, the Texas Property Tax Code 6.41 requires the Board of Directors of the Travis Central Appraisal District to appoint members to the Appraisal Review Board; and

WHEREAS, the Board of Directors has designated a total membership of the Appraisal Review Board for 2025 to be 125 members; and

WHEREAS, the Board of Directors of the Travis Central Appraisal District has solicited and interviewed applicants for membership on the Appraisal Review Board; and

WHEREAS, the Board of Directors acting as an appointing authority must make appointments to the appraisal review board by majority vote, with at least two members of the majority being elected members of the Board of Directors; and

WHEREAS, upon selection of the individuals who are to serve as members of the appraisal review board, the Board of Directors shall enter an appropriate order designating such members and setting each member's respective term of office, as provided elsewhere in this section; and

WHEREAS, appointment to the Appraisal Review Board is contingent on an acceptable criminal background check being completed;

NOW, THEREFORE BE IT RESOLVED that the following persons be appointed to the Travis Appraisal Review Board for the calendar year two-year term beginning January 1, 2025, though December 31, 2026:

Reappointments:

Karen Langley	Term 3

New Appointments:

Maurice Angly	Term 1 Auxiliary Member
Hermelinda G Chagoya	Term 1 Auxiliary Member

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Roberto Chavez	Term 1 Auxiliary Member
Linda S Eppright	Term 1 Auxiliary Member
Nadia Fry	Term 1 Auxiliary Member
Herman Remon Hicks	Term 1 Auxiliary Member
Patricia Jeanne Morrison	Term 1 Auxiliary Member
Wilfred Navarro	Term 1 Auxiliary Member

Passed and approved by the Board of Directors of the Travis Central Appraisal District on the 28th day of January 2025.

TRAVIS CENTRAL APPRAISAL DISTRICT:

_____

James Valadez, Chairperson
Board of Directors

ATTEST:

_____

Nicole Conley, Secretary
Board of Directors

_____

Jett Hanna
Elected Board Member, Place 1
Board of Directors

_____

Shenghao Daniel Wang
Elected Board Member, Place 2
Board of Directors

_____

Dick Lavine
Elected Board Member, Place 3
Board of Directors

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7G

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7G: Discussion and Possible Action on Taxpayer Liaison Report

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

The TLO has provided the following reports:

- TLO Complaint Log (December 10, 2024 through December 31, 2024)
- TLO Monthly Report- Through EOY 2024
- TLO Activity by Zip Code- Through EOY 2024
- TLO Complaint Log (January 1, 2025 through January 21, 2025)
- TLO Monthly Report- Through January 21, 2025
- 2024 Comptroller's Report

The TLO will also provided an update on the ARB recruitment process.

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board actions needed for this item.

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
1	12/10/2024	Other	Email	244114	TCAD	Property Taxes	PO's NOV shows a tax freeze amount in 2022 differing from his 2023 and 2024 Tax Bills. Can you explain?	The amount posted on the NOV was in error. The 2023 taxes billed as reduced by SB2 set the new freeze amount. Verified by Deputy Chief Appraiser.	1/7/2025	Step 5/Tier 3
2	12/27/2024	Property Owner	Email		TCAD	Exemptions	PO complains that multiple calls have been made to acquire info related to the reinstatement of the HS Exemption. Now PO has rec'd a worrisome and threatening letter that the Exemptions will be removed by a date. The PO has complied.	**Investigated by Deputy TLO:** Verified PO's Exemption Application has been rec'd and is in the process of being reviewed. Forwarded comments to the Deputy Chief Appraiser related to the reminder notice sent when the application has been rec'd.	12/30/2024	Step 5/Tier 3
3	12/2/2024	Property Owner	Email	301599	TCAD	Exemptions	PO due to death in family did not submit 1-D-1 application and inquires if late submission is possible.	A Late Application is allowed by the spouse or child of a deceased. Provided PO with application form and submission instructions/	12/10/2024	Step 5/Tier 1
4	12/2/2024	Property Owner	Email	786687	TCAD	Market Values	PO began building the improvement in 2023 and occupied the property by the end of the yr. The improvement rec'd no further change in 2024 yet the value increased. PO would like correction to Agent's protest of value.	PO's 2023 Market Value was set at a 39% completion rate. The 2024 Market Value was based on a 93% completion rate. The PO was educated that the annual Tax Bill is based on a Jan 1st appraisal. While the owner occupied the home in Dec of 2023 the fully completed value of the home will not be appraised until 2025. The Agent signed a Joint Motion of Value for 2024 and the Binding Arbitration deadline has passed.	12/10/2024	Step 5/Tier 1
5	12/3/2024	Property Owner	Email		TCAD	BPP Issues	PO leased business vehicles from 2005-2024 and has found the value was assessed to his BPP account. How can an investigation be opened?	PO may file a Late Motion 25.25 (c) back to 2019 to review the inclusion of the tax exempt property.	12/10/2024	Step 5/Tier 1
6	12/3/2024	Property Owner	Email	883261	TCAD	BPP Issues	PO closed business in 2019 and moved out of state. Has a tax collector contacting for payment of taxes. If this for my business?	PO will owe 2019 taxes billed and may file a Late Motion 25.25 (c) to correct the rolls for the yrs after the close of the business.	12/10/2024	Step 5/Tier 1
7	12/3/2024	Property Owner	Email	497546	TCAD	Exemptions	PO's Mother, owner of property, died in 2022. The property was transferred to a Trust and now is being taxed.	Exemptions reviewed the submitted Trust and corrected the omission.	1/6/2025	Step 5/Tier 1

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
8	12/4/2024	Property Owner	Email	978056	TCAD	Market Values	In 2024 three owned HS properties were merged into one account. The total Net Appraised Value exceeds the 10% increase when combined.	Exemptions has reviewed and corrected the Net Appraised Value of the merged property.	12/18/2025	Step 5/Tier 1
9	12/6/2024	Property Owner	Email		TCAD	Exemptions	PO indicates the AG Section has refused to process a Late 1-D-1 Application even though the heir was unaware of the deadline.	While a Late D-1-D Application may be submitted once the annual appraisal roll is certified applications must be denied the special appraisal. The PO's tardiness in submission of the application even with justified good cause cannot be considered after certification of the appraisal roll.	12/10/2024	Step 5/Tier 1
10	12/6/2024	Property Owner	Email	784633	TCAD	Market Values	PO claims the mixing of depreciated improvement values and sales leads to inflated appraisal values eroding the recent legislative action to increase the HS Exemption.	The depreciated cost of an improvement is adjusted to match the sales of properties in the market segment. Adjusted improvement values plus the land value should reflect a sales value. Increased tax rates can diminish the increase in the HS Exemption.	12/10/2024	Step 5/Tier 1
11	12/6/2024	Property Owner	Email	570197	TCAD	Property Taxes	PO has rec'd a Tax Bill with increased Exemption amounts when compared to 2023 Tax Bill. Why, please explain?	PO regrouped the properties in Nov and is comparing the 2024 with increased tax rates and value accounting for the increase in taxes billed. Initial correspondence sent to Cust Svc.	1/9/2025	Step 5/Tier 1
12	12/10/2024	Other	Email	396388	TCAD	BPP Issues	**Attorney** inquires when the value for multiple yrs based on a court judgement will be updated.	Responded that the CAD Legal Department was the appropriate party to address. Neither Cust Scv or the TLO will be able to make the requested changes.	12/12/2024	Step 5/Tier 1
13	12/10/2024	Property Owner	Email		TCAD	General Inquiries	PO inquires what are the duties of the TLO.	Provided PO with the BOD Policy and Procedures. Applicant for Tarrant TLO Position seeking general info.	12/10/2024	Step 5/Tier 1
14	12/10/2024	Property Owner	Email	238827	TCAD	Market Values	USPS mail rec'd by RES Section and forwarded. PO would like to see property characteristics and inquires at 81 yrs of age if an agreement of value could be had for future yrs.	Responded to PO with copy of Field Card presented by the CAD at the FH. Explained the annual appraisal process of properties.	12/11/2024	Step 5/Tier 1

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
15	12/10/2024	Other	Email		TCAD	Market Values	PO questions why the value of two similar untis in a condo regime could be so different.	The properties have an assigned Agent, one was represent at an FH and received an equity value reduction. The second property while under protest by the Agent was issued a FTA Order with no change in value.	12/11/2024	Step 5/Tier 1
16	12/10/2024	Property Owner	Email	907598	TCAD	Property Taxes	PO sold home and rec'd docs related to a protest. Inquires if a refund is coming.	PO protested 2019-2024 with a Late Motion 25.25 (c) filing. The ARB Panel dismissed all motions. No change in value was made with no refund due.	12/11/2024	Step 5/Tier 1
17	12/11/2024	Property Owner	Email	240945	TCAD	Exemptions	PO rec'd Exemption Audit request. Property address on CAD site is not the physical mailing address on the PO's TDL. Can this be corrected?	GIS reviewed the deed and corrected the situs address.	12/16/2024	Step 5/Tier 1
18	12/13/2024	Property Owner	Email	717266	TCAD	Market Values	PO questions how TCAD derived the Sales included in the evidence pckt and why higher condition properties are included.	The Market Sales in the area is a list of recorded sales from various sources. It is an adjusted comparison to the subject property as viewed on the evidence grid provided.	12/16/2024	Step 5/Tier 1
19	12/14/2024	Property Owner	Email	354985	TCAD	Property Taxes	PO has rec'd Tax Bill with significant increase. Would like to understand payment options.	Referred PO to Tax Office site. Provided related link.	12/16/2024	Step 5/Tier 1
20	12/16/2024	Property Owner	Email	907957	TCAD	BPP Issues	PO filed bankruptcy for business in 2024. Has outstanding tax bills for prior yrs. Indicates he cannot file a late protest for a business that does not exist.	The PO has indicated his need to consult with legal counsel. Provided PO with Late Motion filing forms for prior years for further discussion with counsel.	12/17/2024	Step 5/Tier 1
21	12/16/2024	Property Owner	Email		TCAD	Market Values	PO rec'd notice of the 45 day period to discuss with the CAD resolution of the Binding Arbitration. PO is concerned with the holidays when will a meeting be scheduled.	Provided PO with Arbitrations email address to be pro-active in scheduling a meeting.	12/17/2024	Step 5/Tier 1
22	12/18/2024	Other	Email	189521	TCAD	General Inquiries	Neighbor is seeking ownership info of a vacant property next door which has been occupied by vagrants.	Provided ownership info from CAD website which includes the deeded owner.	12/19/2024	Step 5/Tier 1

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
23	12/20/2024	Property Owner	Email		TCAD	Exemptions	PO was advised by Cust Svc the requirement to apply for a Disability Exemption the award letter of SSDI. PO wants verification.	PO was advised correctly by Cust Svc. There is no form for Dr certification of Disability.	12/23/2024	Step 5/Tier 1
24	12/20/2024	Other	Email	987399	TCAD	Exemptions	PO inquires regarding HS Exemption not on Tax Bill approved in 2023.	Requested review by RES of the MH appraisal. Exemption reviewing for continuation of HS Exemption. Pending as of 1/16.		Step 5/Tier 1
25	12/23/2024	Property Owner	Email		TCAD	Property Taxes	PO inquires if Tax Bill will be based on the recent sub-division of two properties.	PO rec'd Tax Bill. The sub-division of the two accounts will be effective in 2025.	12/26/2024	Step 5/Tier 1
26	12/27/2024	Property Owner	Email	958195	TCAD	Market Values	PO is waiting on appointment with Arbitration Section. Requests info related to changes in the Noticed Value made through the Protest Process. Also, would like a forum to discuss the change in Market Segment which divides the neighborhood.	Provided PO Arbitration Section's email address to get a meeting scheduled. Information requested related to any changes in the Noticed Value will need to be made through thee Open Records process. Suggested that sales within the subdivision would suggest the creation of a new Market Segment.	12/30/2024	Step 5/Tier 1
27	12/10/2024	Property Owner	Email	333987	TCAD	Exemptions	PO's property is jointly deeded to a Trust that provides for a disabled brother. PO seeks assistance in applying for a DHS Exemption.	Provided PO with FAQ requirements of the DHS Exemption, Application Form and identification requirements. Advised PO a copy of the Trust establishing the home as the disables brother's residence would likely be required.	12/11/2024	Step 2
28	12/11/2024	Property Owner	Email		TCAD	Property Taxes	PO was unable to rescan the TDL in the software program being used for Exemption Verification. The image was not complete. What now?	PO will submit image as supplement to his application.	12/11/2024	Step 2
29	12/12/2024	Property Owner	Email	214692	TCAD	Exemptions	PO requests understanding of what value is included in a HS.	The full Market Value of a property is included in the Homestead Value unless a portion of the property is not utilized by that owner. E.g. a second rented dwelling.	12/13/2024	Step 2
30	12/13/2024	Property Owner	Email	108031	TCAD	Property Taxes	**Referred by Cust Svc**: PO's Net Appraised Value exceeds the 10% cap. No changes were made since 2023. Would like immediate correction.	Any change made to the 2024 Net Appraised Value will be sent to the Tax Office the first Tuesday of January. Exemptions reviewed/corrected the account.	12/16/2024	Step 2

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
31	12/23/2024	Property Owner	Email	142784	TCAD	Exemptions	PO completed the online application in response to the Exemption Audit. Called to confirm the approval and now gets a letter of denial. What is going on?	Letter is dated 11/21, prior to applying online and receiving confirmation of approval.	12/26/2024	Step 2
32	12/23/2024	Property Owner	Email	114340	TCAD	Property Taxes	PO has rec'd Tax Bill w/out Historic Exemption held in prior yrs. Would like to pay taxes in 2024.	Application was rec'd late and will not be approved for 2024.	1/7/2025	Step 2
33	12/27/2024	Property Owner	Email	156629	TCAD	Exemptions	PO's spouse died in 2023 and the HS/>65 Exemptions have been removed. The amount of taxes billed are not correct.	Forwarded 2024 Application to Exemption Section for processing. The time to process the application could be up to 90 days. The Exemptions were dropped from the account due to deed change filed. If not paying the incorrect billed amount the PO should pay the taxes believed due to avoid penalty/interest charges.	12/30/2024	Step 2
34	12/26/2025	Property Owner	Email	283512	TCAD	Exemptions	PO claims submission of Historic Exemption Application and approval by COA. Tax Bill does not include exemption.	Exemption reviewed and added for 2024.	1/8/2025	Step 2
35	12/2/2024	Property Owner	Email	278927	TCAD	Property Taxes	PO inquires why the taxes have increase so significantly on a home purchased just three yrs ago.	PO rec'd the tax benefit in 2022 of the seller's HS Exemption. In 2023, the buyer's qualifying yr for the HS Exemption, the Market Value and Appraised Value reset to equal values. Even though the PO has a HS Exemption the taxable value increased.	12/3/2024	Step 1
36	12/2/2024	Property Owner	Email		TCAD	Property Taxes	PO has not rec'd Tax Bills for multiple business accounts and would like to know the amounts.	Provided PO with instructions on how to access the 2024 Tax Bill via the Tax Office website.	12/3/2024	Step 1
37	12/3/2024	Property Owner	Email	303694	TCAD	Exemptions	PO request HS Exemption be added to account.	Provided PO with link to online application.	12/10/2024	Step 1
38	12/3/2024	Property Owner	Email	475952	TCAD	Property Taxes	PO has not rec'd Tax Bill and would like to know the amount.	Provided PO with instructions on how to access the 2024 Tax Bill via the Tax Office website.	12/3/2024	Step 1
39	12/3/2024	Property Owner	Email	165805	TCAD	Property Taxes	PO wants assistance in finding Tax Bill.	Provided PO with directions to find the tax bill on the Tax Office website. Sent info related to HS Application.	12/10/2024	Step 1

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
40	12/4/2024	Property Owner	Email	333987	TCAD	Exemptions	PO has rec'd Tax Bill without Exemptions. Questions why?	PO re-deeded the property in May of 2023. The deed change prompted the removal of the existing exemption. PO should reapply for HS Exemption for 2024.	12/5/2024	Step 1
41	12/4/2024	Property Owner	Email	213498	TCAD	Market Values	PO purchased home for a lesser amount than the taxable value and questions why.	The 2024 Market Value of properties appraised was set at Jan. 1, 2024 based on sales in 2023. A sale is August sale will be used to set the value for 2025.	12/10/2024	Step 1
42	12/9/2024	Property Owner	Email	533046	TCAD	General Inquiries	PO sends updated email address.	Forwarded to Cust Svc.	12/10/2024	Step 1
43	12/18/2024	Property Owner	Email		TCAD	BPP Issues	PO rec'd tax bill for BPP and does not know why.	Requested copy of billing. No response as of 1/16.	12/19/2025	Step 1
44	12/18/2024	Other	Email		TCAD	Exemptions	Heir rec'd Exemption Audit for deceased Mother and could not provide that info in the system. Was submitting the info.	Directed PO to submit a copy of the Death Cert to Cust Svc. New exemptions will be req'd if heirs will be deeded the property or are currently on the deed and continue to live in the home.	12/19/2024	Step 1

2024 Office of Taxpayer Liaison Year End Report

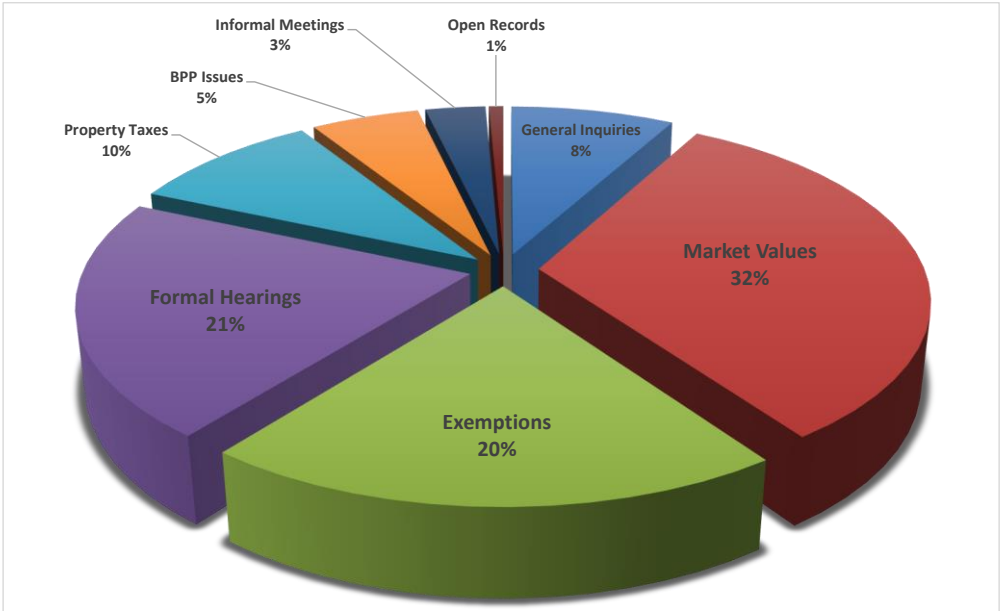
Month	General Inquiries	Narratives	Formal Hearings	Informal Meetings	Exemptions	BPP Issues	Open Records	Property Taxes	Market Values	TOTALS
January	9	0	2	1	7	1	0	12	2	**34**
February	1	0	8	0	17	1	0	7	11	**45**
March	2	0	3	0	0	4	0	7	9	**25**
April	8	0	1	1	28	8	0	4	32	**82**
May	7	0	1	11	19	6	0	2	54	**100**
June	8	2	30	5	22	7	0	9	44	**127**
July	8	0	46	7	24	5	0	6	35	**131**
August	10	0	69	0	22	2	4	8	44	**159**
September	1	0	6	0	4	3	2	1	10	**27**
October	5	0	10	0	8	1	0	8	13	**45**
November	6	0	2	0	8	2	0	4	10	**32**
December	3	0	0	0	14	5	0	12	9	**43**
TOTALS	**68**	**2**	**178**	**25**	**173**	**45**	**6**	**80**	**273**	**850**

Deputy TLO Activity
0
0
0
0
0
13
32
61
0
0
0
0
106

2024 YTD	2023 by Month
34	50
45	19
25	43
82	72
100	68
140	59
163	40
220	90
27	95
45	99
32	42
43	28
956	**705**

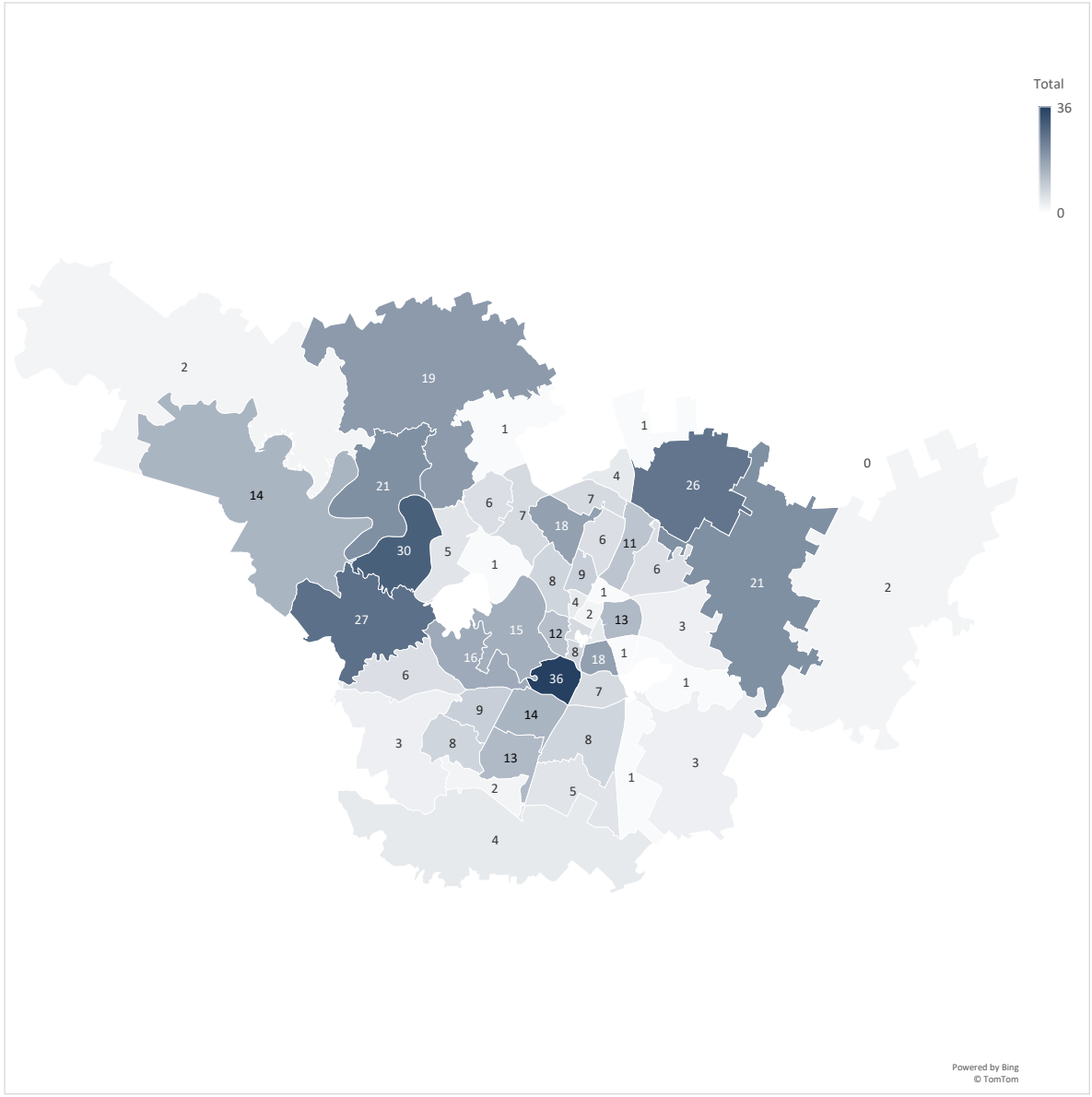
36 % increase Year Over Year

2024 Complaints by Category



Activity Through 12/31/2024

2024 Taxpayer Liaison Activity by Zip Code



Activity by Area ISD	
Austin ISD: 78652, 78701, 78702, 78703, 78704, 78705, 78722, 78723, 78731, 78735, 78736, 78737, 78739, 78741, 78745, 78748, 78749, 78751, 78753, 78756, 78757, 78758, 78759	293
Del Valle ISD: 78610, 78725, 78742	6
Eanes: 78733, 78746	22
Elgin ISD: 78653	21
Lake Travis ISD: 78734, 78738, 78669	71
Leander ISD: 78613, 78730, 78732, 78641, 78645	15
Manor ISD: 78621, 78744, 78754	15
Pflugerville ISD: 78660	26
Round Rock: 78727, 78728, 78750	18

Activity Through 11/29/2024

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
1	1/5/2025	Property Owner	Email	275692	TCAD	Exemptions	PO complains having rec'd a notice of exemption cancellation if not compliant by specified date. PO has submitted all requested info. Finds Cust Svc very poor.	Reviewed receipt of documents and forwarded PO's comments to Deputy Chief Appraiser.	1/6/2025	Step 5/Tier 3
2	1/8/2025	Property Owner	Email	271758	TCAD	Market Values	PO's Market Value was reduced in Arbitration. The Tax Office has not rec'd the info to have been sent on 1/7. The PO files a conduct complaint of the Arbitration Appraiser's lack of professionalism, the trespassing of a CAD employee found taking pics on their land and the refusal to change the sq ft and EYB of the home based on evidence submitted.	The 2024 property value as a result of the Arbitration hearing was not updated until after the data transfer to the Tax Office. The PO may estimate the payment from the CAD's Tax Transparency numbers. The complaints related to personnel and changes requested in the property info were referred to the Deputy Chief Appraiser for review.	1/9/2025	Step 5/Tier 3
3	1/6/2025	Property Owner	Email	196905	TCAD	Market Values	PO filed a Late Motion 25.25 (c) and has had no feedback of when the hearing would be scheduled.	ARB responded that in the near future Late Motion hearings would be scheduled. Reminded PO that non-payment of property taxes is cause for automatic dismissal of the motion.	1/7/2025	Step 5/Tier 2
4	1/2/2025	Property Owner	Email	889729	TCAD	Market Values	PO purchased home in May of 2024 and did not receive NOV.	The seller rec'd the NOV and had till mid-May to protest the value. The sales price in May of 2024 is in the window of time to set the 2025 Market Value and may be protested if higher than the purchase price.	1/6/2025	Step 5/Tier 1
5	1/4/2025	Property Owner	Email	622204	TCAD	Exemptions	PO would like HS Exemption removed from sold home and applied to new home for the partial yr owned. PO has filed protest to appeal the denial.	PO's denial to move the HS Exemption from the previous home has been uniformly applied. The PO benefitted from their seller's HS Exemption when the home was purchased in 2021. The PO has requested as a resolution that four interest free payments be established, a process not under the jurisdiction of the CAD or the ARB.	1/6/2025	Step 5/Tier 1
6	1/6/2025	Property Owner	Email	187134	TCAD	Exemptions	PO's VA Disability Exemption status has changed in late 2023 and 2024. PO's tax payment was made through a lender. PO inquires regarding the refund.	The PO's status was changed in 2024 based on a change made in Oct of 2023. The 2024 Tax Bill does not reelect the change and PO should contact the Tax Office. The 2024 Exemption Application was denied with letter sent to the owner's Authorized Agent. PO has a 30 day period to protest the decision. Sent Denial Letter and Protest Form with filing instructions.	1/6/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
7	1/7/2025	Property Owner	Email	131478	TCAD	Exemptions	PO would like to schedule an appt to discuss consideration to reinstate a denied exemption.	The TLO does not have this authority, decision made to approve/deny are made according to the TPTC. Requested add'l info from PO. >65 Exemption Application Under Review by Exemptions.	1/10/2025	Step 5/Tier 1
8	1/7/2025	Other	Email	974425	TCAD	General Inquiries	LLC Principal dis-solved a Condo Regime and finds that since the sale in 2022 the property info has been going to the previous owner.	The CAD does not have record of the sale nor the termination of the Condo Association. All units are grouped as one property. Requested copies of the filed sale deed and termination docs be sent to GIS for review and update.	1/8/2025	Step 5/Tier 1
9	1/9/2025	Property Owner	Email	225884	TCAD	Market Values	PO filed a 41.411 Late Motion and requests this be resolved before taxes are due. The property was purchased in 2024 for a much lower price than valued.	The PO's protest filing is pending review by the ARB. A FH will not be scheduled prior to the tax delinquency date. The property was purchased in Feb and the NOV went to the new owner at the address recorded on the deed. The PO seeks help in estimating the taxes due then decides to pay in full and wait on the FH results.	1/9/2025	Step 5/Tier 1
10	1/9/2025	Property Owner	Email	844056	TCAD	Property Taxes	PO added pool and did not notice the increase in the Appraised Value far exceeded the price of the pool. Would like to file a complaint.	The PO added a pool/spa in 2023. The cost of the pool/spa at the market value was added to the Net Appraised Value. Reviewed by RES Section.	1/13/2025	Step 5/Tier 1
11	1/9/2025	Property Owner	Email	550016	TCAD	Exemptions	PO seeks explanation to change in acreage included in AG Special Appraisal.	Referred to Ag 1/10.		Step 5/Tier 1
12	1/10/2025	Property Owner	Email		TCAD	Market Values	PO requests schedule for prior year valuation, specifically when info is transferred to the Tax Office.	Provided PO with Comptroller's PATD website link: Property Tax Deadlines. Specifically provided Travis CAD's dates for data updates provided to the Tax Office.	1/10/2025	Step 5/Tier 1
13	1/10/2025	Property Owner	Email	448054	TCAD	Exemptions	PO missed D-1 Application deadline and faces increased unaffordable taxes without this special appraisal. PO claims to not have understood the Comptroller's approval was not the same. Referred to TLO by AG Section.	Historically, the PO has applied and been approved for the special appraisal in prior yrs. The Comptroller's Approval Letter specifically states it is for a sales tax exemption held by the property. The PO uses a CA mailing address and the annual AG Notices were returned unclaimed. Sent PO Change of Mailing Address if applicable. The AG Section has provided a detailed explanation of the 2024 events and the TLO has no jurisdictional authority to review with the intent to change the deadlines established by law.	1/13/2025	Step 5/Tier 1

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
14	1/14/2025	Property Owner	Email	307115	TCAD	Property Taxes	PO rec'd a tax refund and inquires if it is related to her >65 Exemption. PO also was appreciative the CAD removed a falsely claimed Exemption on a neighboring rental property.	Suggest the Tax Office be contacted for explanation related to a property tax refund.	1/14/2025	Step 5/Tier 1
15	1/17/2025	Property Owner	Email	580437	TCAD	BPP Issues	PO submits "Complaint Regarding Incorrect Property Address and Taxpayer Name".	The PO has recently rec'd Delinquent Tax Bills with fees/penalties/interest. No info was provided of the yrs and no accts valued by the CAD can be found. Matters related to the fees billed are a Tax Office issue. Directed PO to contact the Tax Office.	1/17/2025	Step 5/Tier 1
16	1/17/2025	Property Owner	Email	467527	TCAD	Exemptions	**Referred by ARB:** PO requests clarification of why a HS Exemption belonging to the seller would not continue in the following year if it is the buyer's HS.	The buyer has been approved for a HS Exemption. The Net Appraised Value reset, removing the seller's 10% cap in place since 2015. Suggested buyer view the CAD webinar for Exemptions which will in more detail explain the benefit of the exemption.	1/21/2025	Step 5/Level 2
17	1/17/2025	Property Owner	Email		TCAD	General Inquiries	PO inquiry relates to the inability to have deed change recorded by the CAD.	Under review GIS by 1/20.		Step 5/Level 1
18	1/7/2025	Other	Email	466477	TCAD	Exemptions	PO as of 12/20 submitted a change in DV status	DV Exemption has been added for all yrs applied.	1/14/2025	Step 3
19	1/15/2025	Property Owner	Email		TCAD	General Inquiries	PO requests copies of any communications regarding the property to avoid fraud.	The Appraisal District only receives deed info from the County Clerk's Office. We do not accept any type of deed filings. Suggested PO contact the County Clerk's Office with the request.	1/16/2025	Step 3
20	1/2/2025	Property Owner	Email	931384	TCAD	Exemptions	PO reports the CAD property record does correctly have the situs address. The PO is attempting to apply for a HS Exemption.	Referred to GIS for review of the deed to update the property record. The 2024 appraised value was valued as builder's inventory with no improvement value. Referred to Residential Section or review.	1/2/2024	Step 2

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
21	1/2/2025	Property Owner	Email		TCAD	Exemptions	Heir seeks info on continuing the Exemptions status of a property in Trust after the death of the parent.	Requested more info from PO: address, person(s) living in property. No response as of 1/21.	1/6/2025	Step 2
22	1/3/2025	Property Owner	Email	119279	TCAD	Exemptions	PO complains having rec'd a notice of exemption cancellation if not compliant by specified date. PO has request assistance through web chat and Cust Svc with no response. Would like to understand identification requirements.	Identification requirements for a Homestead Application are set by law and very narrow to incl only a TDL or ID Card. If spouse has an expired ID Card, it should be renewed and proof of the renewal request be submitted to be followed with the original when rec'd.	1/6/2025	Step 2
23	1/4/2025	Other	Email	311613	TCAD	Exemptions	Friend writes to inquire regarding continuance of Appraised Value Cap after transfer of title from parent to dependent daughter who has lived in the home prior to parent's death.	Forwarded to Exemption Section for review. Requested PO to provide address verification for review to reestablish to HS cap.	1/6/2025	Step 2
24	1/6/2025	Property Owner	Email	144597	TCAD	Exemptions	PO inquires if Exemption Verification has been rec'd. PO has rec'd a removal reminder notice.	Confirmed Verification Form has been rec'd and is pending review.	1/6/2025	Step 2
25	1/8/2025	Other	Email	122981	TCAD	Exemptions	**Attorney** inquires about the denial of an exemption which has been probated and the deed filed for the spouse of the deceased to have use the property as her homestead through a Trust.	Referred to Exemptions 1/9		Step 2
26	1/9/2025	Property Owner	Email	113317	TCAD	Exemptions	PO rec'd Exemption Verification rejection due to DPS address of Austin vs. Westlake. What should be done?	Exemptions completed the verification of the Homestead Exemption.	1/9/2025	Step 2
27	1/10/2025	Property Owner	Email	127487	TCAD	Exemptions	PO has unexplained change in property taxes on contiguous HS property. Would like an explanation.	Two contiguous lots have different exemptions. The >65 Exemption has not been added to the property with the unexplained increase in taxes. Sent application instructions to PO.	1/13/2025	Step 2

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
28	1/3/2025	Property Owner	Email	193142	TCAD	Exemptions	PO sends notice that former HS property will now be used as rental property. Would like to make sure the HS Exemption is removed.	Thanked PO for notice of change in status and forwarded info to Exemptions Section.	1/6/2025	Step 1
29	1/7/2025	Property Owner	Email	379078	TCAD	Exemptions	PO inquires how to verify exemptions.	Provided PO link to property record page on the CAD website.	1/8/2025	Step 1
30	1/9/2025	Property Owner	Email		TCAD	Exemptions	PO inquires if an >65 owner has exemption options. PO cannot pay the taxes billed by the due date and inquires what options are available.	PO advised to first make application for the >65 Exemption due in 2024. Provided PO will the Tax Office website link to apply of an >65 Payment Plan of quarterly payments scheduled without penalty/interest.	1/10/2025	Step 1
31	1/9/2025	Property Owner	Email	552781	TCAD	Exemptions	PO would like to know where in the cue his >65 Exemption Application is.	Exemption processing time is only two weeks at this time. Specific cue information is not available. Provided info related to the >65 Tax Payment Plan offered by the Tax Office.	1/10/2025	Step 1
32	1/9/2025	Property Owner	Email	446793	TCAD	Exemptions	PO rec'd Exemption Denial Letter for missing Trust Docs. PO has docs to submit, but doesn't understand the protest process.	Suggested PO submit Trust Docs to Exemptions as supplemental info to a denied Exemption. Provided PO with Protest Form which may be filed and withdrawn should the Exemption be approved through the supplemental submission of information.	1/10/2025	Step 1
33	1/14/2025	Property Owner	Email	317805	TCAD	Exemptions	PO has reached out to Just Appraised to verify receipt of the Exemption Verification docs.	Verification was not completed through the Just Appraised App. Provided PO with paper form to complete their submission.	1/16/2025	Step 1
34	1/15/2025	Property Owner	Email	495645	TCAD	Exemptions	PO inquires how to transfer Exemptions from Travis Co to Hays.	Provided PO with forms to Port the >65 Exemption and apply for a HS in Hays County.	1/15/2025	Step 1
35	1/15/2025	Property Owner	Email	218999	TCAD	Exemptions	Childcare owner questions COA exemption as a total tax exemption not included on the bill.	The total tax exemption related for a Childcare is a COA/Travis County initiative. The Tax Bill correctly reflects the exemptions.	1/15/2025	Step 1
36	1/15/2025	Property Owner	Email	121144	TCAD	Exemptions	PO has rec'd Exemption Verification Notice and unsure of the responses due to an ADU on the property.	The ADU is valued as a structure on the homesteaded property. The total land mass should be included on the form.	1/16/2025	Step 1
37	1/16/2025	Property Owner	Email	223669	TCAD	Exemptions	PO has recently learned at 65 taxes may be frozen.	PO does not have an >65 Exemption. Sent on-line filing link and form for review. Suggested review again after the approval has been added.	1/17/2025	Step 1

Taxpayer Liaison Activity Report

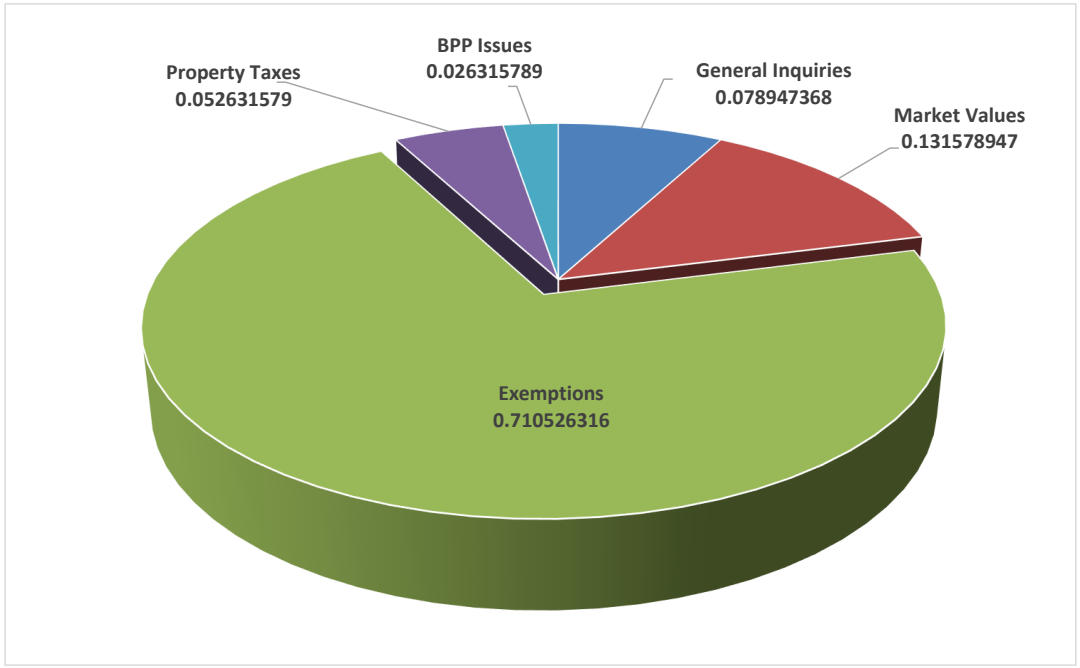
#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
38	1/16/2025	Property Owner	Email	378624	TCAD	Exemptions	PO was not able to successfully complete the Exemption Verification due to mis-matched address. The CAD system does not designate the address as a Dr which is included on the TDL. Inquires if spouse's I.D. is a requirement.	Requested PO to advise if the spouse's I.D. had been attached to the Just Appraised app, so Exemptions could review/approve the exception. If visiting the office to review, the spouse's I.D. will be req'd.	1/17/2025	Step 1

2025 Office of Taxpayer Liaison Monthly Report

Month	General Inquiries	Narratives	Formal Hearings	Informal Meetings	Exemptions	BPP Issues	Open Records	Property Taxes	Market Values	TOTALS
January	3	0	0	0	27	1	0	2	5	**38**
February	0	0	0	0	0	0	0	0	0	**0**
March	0	0	0	0	0	0	0	0	0	**0**
April	0	0	0	0	0	0	0	0	0	**0**
May	0	0	0	0	0	0	0	0	0	**0**
June	0	0	0	0	0	0	0	0	0	**0**
July	0	0	0	0	0	0	0	0	0	**0**
August	0	0	0	0	0	0	0	0	0	**0**
September	0	0	0	0	0	0	0	0	0	**0**
October	0	0	0	0	0	0	0	0	0	**0**
November	0	0	0	0	0	0	0	0	0	**0**
December	0	0	0	0	0	0	0	0	0	**0**
TOTALS	**3**	**0**	**0**	**0**	**27**	**1**	**0**	**2**	**5**	**38**

2025 YTD	2024 by Month
38	34
0	45
0	25
0	82
0	100
0	140
0	163
0	220
0	27
0	45
0	32
0	
38	**913**

2025 Complaints by Category



Activity Through 1/17/2025

2024 TLO Complaints Filed with Comptroller's Office

Instructions:

Taxpayer liaison officers in counties with populations exceeding 120,000 must submit to the Comptroller's office a list of verbatim comments, complaints and suggestions received from property owners, agents or chief appraisers about the model appraisal review board (ARB) hearing procedures or any other matter related to the ARB's fairness and efficiency. Please submit comments, complaints and suggestions received pertaining to these matters only in the appropriate Excel spreadsheet template (XLS) no later than Dec. 31.

Analysis

2024 TLO Activity Log: 94 Communications Coded as FH Related [includes 3 verbal communications of TLO/5 verbal meeting DTLO (1-rescheduling/Mrkt Value)]

2024 Comptroller's List of verbatim Complaints or Suggestions Related to the Model Hearing Procedures, Fairness or Efficiency **Totaled 55**
>>>>>What was not reported were communications related to Protest Denial, Missed FH/Request to Reschedule, Next Step to Appeal FH, Cost of BA
>>>>>What was reported Poor Audio Quality, Length of Time to Receive the Final Order, Scheduling Changes
>>>>>Model Hearing Procedures=**19 [35%]** , Efficiency=**27 [49%]**. Fairness=9

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
1	2/8/2024	Property Owner	Email	770474	PO mistakenly affirmed taxes were not paid in a FH hearing that day. While looking up the info the connection was terminated. PO was advised he would be able to reschedule.	Request for consideration was made same day and referred to the ARB Chair.	2/8/2024	
2	2/9/2024	Property Owner	Email	893199	PO submitted Late Motion protest for 2021 in Dec. Has not been contacted.	The Late Motion filing was granted by the ARB and is pending scheduling on the next available docket.	2/12/2024	
3	2/14/2024	Other	Email	327258	Agent requesting new hearing for violation of deadline to send Appraisal Review Board Final Order.	Request referred to the Chair of ARB for review and response.	2/15/2024	

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
4	3/26/2024	Other	Email	758137	PO's Late Motion Protest was denied based upon the CAD's evidence that the taxes were delinquent. The Business' Property Tax Mgr sends evidence supporting timely payment and request an opportunity to pursue an appeal of the 2023 Market Value.	Verification via the County Tax Assessor's website confirms taxes were paid timely. The Agent submitted an Affidavit indicating intent to appear. The PO representative chose not to appear to offer evidence that taxes were paid. The evidence led to the dismissal of the Late Motions. Review by the ARB Chair resulted in the denial of reopening the protest at the advice of legal counsel.	3/28/2024	
5	3/26/2024	Property Owner	Email		**Communication Rec'd through Senator Eckhardt's Office:** PO indicates that for multiple properties owned as rental units no Notice of Hearing date/time was rec'd preventing the critical need to keep property values reasonable.	Response sent by Communications Director detailing the PO's portal sign-in activity within days post the receipt of email communication notifying the PO documents [Hearing Notices] were in the portal pending review. The Sept hearings for all properties were not attended and an FTA issued.	3/26/2024	
6	4/2/2024	Property Owner	Email		PO recalls from 2023 Protest Hearing being told she would receive a paper to allow submission of the sale price. PO is unable to refile via the	The PO rec'd the Final Determination of Value, an appealable order. The audio recording did not mention any other document. The PO faced challenges electronically submitting the Settlement Statement combined with the CAD's ability to read the file format.	4/4/2024	
7	5/20/2024	Other	Email		Agent submits evidence of hearing date conflict in another county.	Provided Agent with email address of the ARB for review of the request.	5/22/2024	Step 3
8	6/4/2024	Property Owner	Email	822345	PO disagree with FFE valuation for prior years. The multiple year Late Motion 25.25 (c) Protest was dismissed. The PO believes it was a waste of time to have gone through the process.	PO filed Late Motions to correct FFE Value. Presented no evidence resulting in denial of the Motion. Reviewed with the ARB Chair. A correction motion would require the PO to submit evidence of the error to correct as opposed to simple value. PO has not filed a rendition since 2014. Suggested PO review webinar: *Business Personal Property Explained.*	6/13/2024	Step 5/Tier 2

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
9	6/17/2024	Property Owner	Email		PO indicates I am a last resort after talking to two other departments. PO could not log into on the date/time of his FH.	Referred to ARB for review if PO had contacted ARB. The PO contacted Cust Svc and not the ARB to present cause for not attending.	6/21/2024	Step 5/Tier 2
10	6/17/2024	Property Owner	Email		PO could not sign-on at the time of the FH. Asks for a rescheduled 13 days later.	PO did not indicate what type of problems were incurred when attempting to sign-on for a hearing. ARB did not have any record that the PO made contact the day of or within the four-day window for consideration to reopen a hearing. The FTA was given no further consideration by the ARB.	6/21/2024	Step 5/Tier 2
11	6/17/2024	Property Owner	Email	117453	PO requested that a FH be rescheduled sometime in Sept. The ARB confirmed if the first request to reschedule, a new hearing date would be set. Now an FTA has been issued since the hearing was not rescheduled.	Provided PO with Affidavit and explanation that the ARB Hearing Season ends on August 31st. Sent email to ARB Chair for consideration that a FTA was issued when the PO had contacted the ARB to reschedule the initial scheduled date.	6/18/2024	Step 5/Tier 1
12	6/20/2024	Property Owner	Email	172369	PO complains in previous emails between Cust Svc and the ARB conflicting info is being provided to his request	The ARB has jurisdiction over Correction Motion filings and their response to you that the deadlines have expired is correct according to the TPTC. Cust Svc who has no jurisdiction, but cannot tell you not to file.	6/24/2024	Step 5/Tier 1
13	6/24/2025	Property Owner	Email	938302	PO will be out of town when the FH will be scheduled in the coming weeks. Is it possible to delay the scheduling?	A PO may view the scheduling of their protest meeting on the property record page. One reschedule without cause may be done online by the property owner. ARB copied should they be able to assist.	6/25/2024	Step 5/Tier 1

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
14	6/27/2024	Property Owner	Email	152603	**To Chief Appraiser:** PO with Lake Travis waterfront property complains that the annual schedule for waterfront front foot valuation should be readily available for POs. PO complains that the FH process of a 15-min hearing is not sufficient time to explain the appraisal of a waterfront property and in this case the panel was inattentive.	The Chief Appraiser responded and provided the PO with an online schedule for 2024 Waterfront Values. The PO was referred to TLO for comments regarding the ARB's indifferent interest in valuation of waterfront property.	7/5/2024	Step 5/Tier 3
15	6/29/2024	Property Owner	Email	357076	PO did not agree to a single member panel and claims due process has been denied.	Referred to ARB Chair for response.	7/1/2024	Step 5/Tier 2
16	7/1/2024	Property Owner	Email	950969	PO requests the process to file a complaint against the ARB for gratuitous difficulty and non-compliance with the law related to the postponement of a scheduled hearing.	PO did not provide any prior communications with the ARB. Advised PO that the communication with the TLO would be reported to the Board of Directors and the State Comptroller's Office could be contacted with the complaint. Provided the Survey Form even though the complaint was not related to a Formal Hearing.	7/2/2024	Step 5/Tier 1
17	7/2/2024	Property Owner	Email		PO waiting in cue for FH got disconnected. Has rec'd conflicting direction on what is next.	Referred PO to ARB for review and response to the PO.	7/2/2024	Step 5/Tier 2
18	7/2/2024	Other	Email		**Attorney** representing client requested to cross-examine the CAD and was denied by the ARB Panel.	ARB Chair responded post review of the FH audio. Panel Chair led the panel and the questions posed to the Chair during the FH were the response of the Chair.	7/3/2024	Step 5/Tier 2

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
19	7/2/2024	Other	Email		PO rec'd FTA. Attorney and PO were notified of the Hearing date/time. ARB has reviewed and will not reopen the hearing.	The ARB has jurisdiction to review the request. The TLO has no authority to override or manage the ARB decisions. Info related to Late Motion Protests was provided. The PO may file any Late Motion Protest applicable.	7/3/2024	Step 5/Tier 2
20	7/2/2024	Property Owner	Email	703527	PO rec'd FTA and has appealed to the ARB presenting good cause. The ARB declined to reopen the Protest.	Provided PO alternative methods to appear at an ARB Hearing. An Affidavit can be insurance to prevent an FTA when life's events interrupt our best intentions. Reviewed Taxable Value vs. Protested Market Value, widely gapped for this PO who's stated purpose was to reduce the tax burden.	7/3/2024	Step 5/Tier 1
21	7/8/2024	Other	Email		Agent indicates confusion re scheduling of multiple hearings for today and tomorrow. Requests clarification.	Email inquiry response sent and forwarded to ARB Chair for direction to Agent.	7/8/2024	Step 5/Tier 2
22	7/9/2024	Other	Email		**Attorney** agent cites inaccurate use of code by the ARB for reschedules. Agent will be out of country on date scheduled.	Agents may appear before the ARB in many different ways. The TLO has no jurisdiction. Suggested the Agent arrange to have the hearing brought forward a solution he indicated has worked before.	7/9/2024	Step 5/Tier 1
23	7/9/2024	Property Owner	Email	100407	PO is unclear why a "system outage" may have had impact and is concerned if ARB's email address, a Gmail address, is correct.	Assured PO that he had the correct email address. PO appears to have missed an ARB FH and is seeking consideration of a system outage. Referred PO to ARB for review.	7/10/2024	Step 1

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
24	7/10/2024	Property Owner	Email	153033	against an ARB panel member who scoffed at her presentation of evidence. She did not feel heard, so she requested assistance in the	the panel member would be reported to the Comptroller's Office and a survey will be sent with the Final Order. Copied the ARB Chair on the response. Provided PO info that the next step to appeal an ARB determination is Binding Arbitration. Provided PO with	7/11/2024	Step 5/Tier 2
25	7/11/2024	Agent	Email	744490	PO held on phone for 2 hrs 13 min. Claims how ridiculous this is.	A Property Owner waiting for a FH in excess of two hrs may request a rescheduled time. Most having invested this amount of time do not want to reschedule. Thanked the PO for her comments and forwarded the info to the ARB.	7/11/2024	Step 5/Tier 2
26	7/12/2024	Property Owner	Email	298819	PO involved in disaster clean-up requests a reschedule and has rec'd no response. **Forwarded to Chief Appraiser and others.**	Chief Appraiser responded and forwarded to the request to ARB support staff.	7/12/2024	Step 5/Tier 3
27	7/12/2024	Property Owner	Email	501508	PO reports the ability to hear in an individual panel room is poor. Conversations from other rooms can be heard. Secondly, the Panel interrupted the PO and ignored the complaints about the quality of the telephone reception.	The ARB Chair reviewed the audio record of the FH and determined the PO had a fair hearing. He found the panel was clearly able to review the PO's evidence and affirmed if the PO was able to view the evidence as well.	7/15/2024	Step 5/Tier 2
28	7/12/2024	Property Owner	Email	770939	PO attempted to reschedule hearing w/out success.	Hearing has been rescheduled and available for viewing on the property record page of the website.	7/12/2024	Step 5/Tier 1
29	7/12/2024	Agent	Email		Agent requests reschedule due to impact of Hurricane Beryl.	Forwarded to ARB and advised Agent this type of request should be sent to the ARB Chair. ARB Chair responded.	7/12/2024	Step 1

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
30	7/17/2024	Property Owner	Email	444824	PO attended a FH and complains about the quality of audio and lack of understanding. The PO was not clear if the panel viewed his evidence or it could not be found.	The audio appeared good on the recording made. The Panel Chair talked briskly and the PO was not able to keep up with the pace. The PO was not prepared to screen share his evidence, so the Appraiser shared the uploaded evidence with the panel. The PO's comps, model matches in lesser condition, were not equal. The panel recommended the CAD's equity comp value. Offered the PO assistance with available educational resources if protesting in 2025.	7/25/2024	Step 5/Tier 1
31	7/19/2024	Property Owner	Email		PO requests guidance on how to mediate the ARB Chair's denial of "good cause" under the deadline for a 41.45(e).	The ARB has advised the PO the cause presented for missing the scheduled FH is not acceptable under the definition of "good cause". The rolls having been certified and returned to the CAD eliminates the opportunity to file under a 41.45 (e) cause. Informed the PO there is no mediation process for a FTA ruling.	7/22/2024	Step 5/Tier 2
32	7/19/2024	Property Owner	Email	484459	PO claims not to have understood the FH process and did not feel her evidence was considered.	Hearing record revealed the ARB determination was based on the sales price. The PO was advised by the ARB panel her evidence of repairs discovered post-purchase would be good evidence in 2025. PO has an appealable order. Provided PO with Binding Arbitration filing form and fee schedule in addition to a Comptroller Survey form.	7/22/2024	Step 5/Tier 1
33	7/24/2024	Property Owner	Email	100967	PO desires to proceed in an appeal of the ARB determination. The audio quality of the hearing was inferior putting the PO at a disadvantage.	Provided PO with Binding Arbitration filing form and fee schedule. Suggested viewing the Comptroller's video *Binding Arbitration for Beginners.* Sent Comptroller's Survey Form in advance, so PO could rate their experience.	7/25/2024	Step 5/Tier 1

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
34	8/2/2024	Property Owner	Email		Can the 3-panel TARB chairperson select one single property from the Land Region 140 table to assign the per acre appraisal value to my property?	The ARB panel may consider any evidence presented in the hearing whether a single property or group of properties.	8/2/2024	Step 5/Tier 1
35	8/5/2024	Property Owner	Email	974074	PO was unable to connect for FH. Requests reschedule.	No technical issues were reported that day. ARB Chair offered PO a reschedule the following day. The PO had a conflict and declined to attend. ARB considered this a RS1 and denied a second rescheduling of the protest. Confirmed to PO rescheduled hearings are not based on mutually available times. The PO could have called anytime throughout the day or appeared via Affidavit.	8/7/2024	Step 5/Tier 2
36	8/5/2024	Property Owner	Email	174915	PO claims an ethics violation occurred in the FH when the Fee Appraisal submitted by the PO was not valued over the CAD's evidence.	The CAD's appraiser is bound by USPAP, a professional standard, and the Appraisal Methods and Procedures set in the TPTC. The CAD also presented a professional opinion of value. The ARB determination is an appealable order through Binding Arbitration. Provided PO with filing form and fee schedule. Suggested PO view the Comptroller's video *Binding Arbitration for Beginners.*	8/7/2024	Step 5/Tier 1
37	8/6/2024	Property Owner	Email	357917	PO was unable to connect in FH and asks for consideration.	The ARB Chair has jurisdiction to determine if a rescheduled date will be given. Copied ARB Chair and requested PO make contact.	8/7/2024	Step 5/Tier 2
38	8/9/2024	Property Owner	Email	585565	PO has appealed to the ARB to reopen his missed hearing as a late reschedule. The ARB has denied the request and the PO has appealed to the TLO.	Provided PO with ARB Late Protest brochure and educated PO that an Affidavit with evidence is an alternate method of appearance at a FH. The TLO does not have any power to override or manage ARB decisions.	8/12/2024	Step 5/Tier 1

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
39	8/13/2024	Property Owner	Email		PO claims that during a phone conversation with the TLO, she was cursed at and hung up on. PO asks for affirmation that she is being denied the right to reschedule a hearing requiring disability accommodation.	Complaint investigated by CAD Management. Response to PO indicated that this communication was the first rec'd by the TLO. The TLO has no authority to override or manage the decisions made by the ARB, an independent entity. Suggested the PO direct further questions related to the rescheduling of her FH to the ARB.	8/14/2024	Step 5/Tier 3
40	8/13/2024	Agent	Email		Agent rec'd FTAs on two protested properties even though an Affidavit with evidence had been submitted.	Acknowledged receipt. Referred to the ARB to respond after review and determination. The FH for the two properties will be reopened and heard with the Affidavit submitted.	8/13/2024	Step 5/Tier 2
41	8/20/2024	Property Owner	Email		PO attempted to attend a telephonic FH and was unable to maintain a connection which resulted in an FTA. PO appeals to the TLO to review the ARB's decision to not reopen the hearing.	The Appraisal Review Board is an independent entity and I do not have any power to override or manage their decisions. The PO indicated the internet service being used was the provider at a campground. As a future safeguard provided PO a copy of the Affidavit form which could be conditioned to be used should the PO not appear.	8/27/2024	Step 5/Tier 2
42	8/28/2024	Property Owner	Email		PO inquires if there is a process to appeal a Late Motion dismissal.	The dismissal of a Late Motion is not an appealable decision.	8/29/2024	Step 5/Tier 2
43	9/4/2024	Property Owner	Email	174915	PO has not rec'd Final Order nor appeal options.	PO's ARB Panel decision has not been approved by the full ARB. The next Quorum approval date is early September. Provided PO with Binding Arbitration filing form and fee schedule. Suggested PO view the Comptroller's Video *Binding Arbitration for Beginners.*	9/5/2024	Step 5/Tier 2
44	9/9/2024	Property Owner	Email	933918	PO has not rec'd Final Order for 8/22 hearing.	A Quorum of the ARB will approve the Panel decisions on 9/10 and Final Orders will be mailed thereafter.	9/10/2024	Step 5/Tier 1

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
45	9/10/2024	Property Owner	Email	168857	PO cites procedural error by the CAD during FH held 8/6.	PO left a phone msg on 9/6 the first date of contact. Explained to PO the certified mailed Notice of the Intent to file Limited Binding Arbitration is required within five days post the hearing. The next appeal step is Binding Arbitration.	9/11/2024	Step 5/Tier 2
46	9/24/2024	Property Owner	Email		PO has been informed by the ARB that a hearing schedule has not been set beyond two days in October. The PO is seeking a hearing date post November 1st.	If scheduled for an October hearing the PO has the right to reschedule once without cause. If that rescheduled date is before November 1st, the PO should appear via Affidavit.	9/25/2024	Step 5/Tier 2
47	9/29/2024	Property Owner	Email	151078	PO inquires the timeframe to expect the Final Order from an 8/6 Hearing.	The hearing records were approved mid-Sept with a Final Order print date of Oct 3rd. Provided PO an e-copy.	10/7/2024	Step 5/Tier 1
48	9/30/2024	Property Owner	Email	186836	PO filed 2023 Protest in Sept and inquires when hearing will be scheduled.	The protest filing has not been system data entered. The hearing will not be included in the Oct schedule. No future hearing dates have been set at this time.	10/1/2024	Step 5/Tier 2
49	10/8/2024	Property Owner	Email		PO requests confirmation owner evidence for upcoming hearing has been uploaded.	The PO is not signing into the portal account but is attempting to see the owner's evidence through the Truth in Taxation web feature. Confirmed PO's evidence has been uploaded and educated PO how to review uploaded docs.	10/9/2024	Step 5/Tier 2
50	10/8/2024	Agent	Email	957471	Agent inquires to the delay in mailing the Final Order approved on 9/18.	Made inquiry of ARB Support Staff on 10/11. Final Order was printed on 10/10.	10/22/2024	Step 5/Tier 2
51	10/14/2024	Property Owner	Email	284734	PO's call was dropped during FH and now the PO discovered the hearing was completed w/out reconnecting the PO.	The PO presented initial and rebuttal testimony before being asked if there were any further comments. The call dropped with four minutes of the hearing remaining. The PO missed only the panel's deliberation and decision. The ARB determination is an appealable order through Binding Arbitration. Provided PO with Binding Arbitration filing form and fee schedule.	10/15/2024	Step 5/Tier 2

	Date	Individual Type	Type of Contact	PID	Description	TLO Investigation & Response	Response Date	Complaint Level
52	10/15/2024	Agent	Email	745446	Agent indicates 2024 Market Value was settled by Unauthorized Agent.	The Lessee submitted updated assignment of Agent who completed settlement of the 2024 Market Value.	10/15/2024	Step 5/Tier 1
53	10/18/2024	Property Owner	Email		PO inquires if TLO rec'd certified mail.	No certified mailing was rec'd. Verified by number. Scanned copy of Letter of Intent to file Limited Binding Arbitration was found and forwarded to the ARB Chair for review.	10/21/2024	Step 5/Tier 3
54	10/24/2024	Agent	Email		Agent requests confirmation Order of Final Values have been sent for multiple PIDs.	Final Orders were dated August 16th. A copy could be obtained through a Public Info Request.	10/25/2024	Step 5/Tier 1
55	11/11/2024	Property Owner	Email	755026	PO states that this protest experience was not procedurally the same as in prior years. Would like to discuss.	Requested PO explain the procedural issues. Advised the PO that review of those errors for remedy is required to be requested within five days of the FH. Advised PO that the window to file Binding Arbitration is still open. Sent Binding Arbitration Form.	11/12/2024	Step 5/Tier 1

2025 Protest Season Recruitment

Data Compiled by the Travis Central Appraisal District

Total Applications Received
76
76.0%

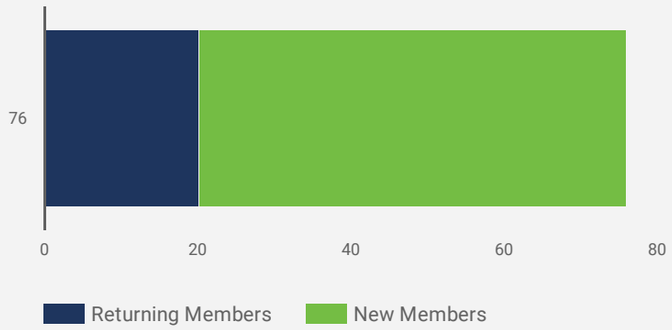
100

Total Spent
$27,344.85

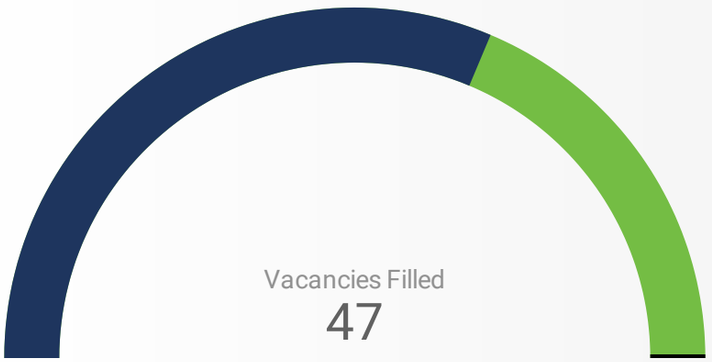
Vacanies Remaining
28

Interviews Scheduled
7

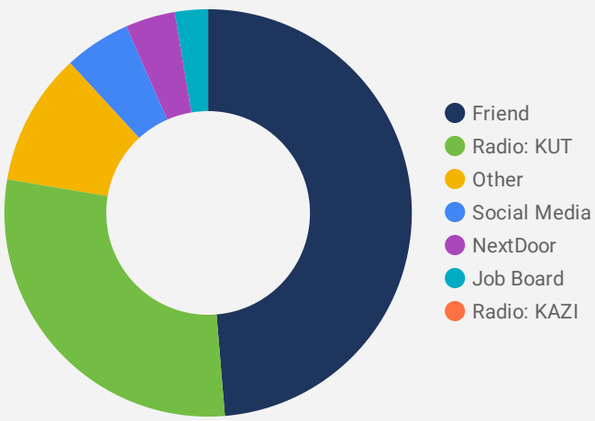
Applicant Breakdown



Vacancy Progression



Referral Source



Important Dates

November 12
ARB Member Interviews

November 21
ARB Member Interviews

December 5
ARB Member Interviews

Cost Breakdown

Print	$119.85
KAZI	$1,875.00
KUT	$25,350.00
Total Spent…	$27,344.85

Average Cost Per Applicant
$1,302.14

7H

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7H: Discussion and Possible Action on Appraisal Review Board Chairman Report

Presenter Barry McBee, ARB Chairman

Background Information

ARB Chairman will provide an update on the ARB leadership team, planning for the 2025 protest season, committee activities, meetings, and potential issues for future discussion.

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board action is needed for this item.

TRAVIS APPRAISAL REVIEW BOARD

TO: Travis Central Appraisal District Board of Directors

FROM: Barry McBee
Chair, Travis Appraisal Review Board

DATE: January 22, 2025

RE: Item No. 7G- ARB Chairman's Report

First, on behalf of myself and Meg Brooks, thank you for the honor and opportunity to serve as officers of the Travis Appraisal Review Board in 2025. What follows is a brief update on our organization and planning over these first three weeks, while tackling the daily flow of protests, requests for hearings, and questions.

Leadership Team

We have established a leadership team comprised of myself, Secretary Brooks, Assistant Secretary Byron Gifford, and the chairs of four committees that have been formed:

- Education, chaired by 5th year member Charlie Cluck
- Model Hearing Procedures and Bylaws, chaired by 5th year member Tony Aterno
- Scripts, chaired by 5th year member Darleen Gilmore
- Operations, chaired by 4th year member Park Street

Planning and Calendar

The primary task of the leadership team, working with TCAD on hearing dates, has been to set the tentative calendar for Spring 2025.

Consistent with my comments to the subcommittee and what they heard from other applicants for chair, further enhancements to the training provided to returning and new members is the top priority. Some highlights of the proposed training:

- Onboarding of the new members will take place on February 12, followed by two days of training in early March.
- Refresher training for panel members will take place before each round of correction and late hearings.
- We are adding specialized training on commercial properties in March, which we hope will also cover business personal property.

- Training for members who wish to assume for the first time the role of panel chair will take place in late March.
- We will conduct mock hearings in early May.
- Before the season begins, all members will participate in one final comprehensive refresher class.

Committee Activities

The work of all four committees is well underway:

- The Education Committee is preparing materials and presentations for the scheduled trainings.
- The Hearing Procedures and Bylaws Committee is reviewing the recently-released Model Hearing Procedures from the Texas Comptroller and the ARB procedures in order to ensure we meet the May 15 deadline for submission, as well as the ARB Bylaws.
- The Scripts Committee is refining the procedures by which hearings are conducted to maximize efficiency and clarity for property owners, agents, and TCAD staff.
- Operations is reviewing the forms we use to ensure the ARB is providing TCAD with all the information it needs to record hearing results accurately and to maximize the effectiveness of the forms for ARB members.

Meetings

Meetings have been held with more than 30 of the returning TARB members and invitations for meetings sent to all the newly appointed members. A number of issues were raised and suggestions made by the members in these conversations. These, along with other scheduling and operational issues, will be discussed with Ms. Mann, beginning with our first formal meeting of the new year that is set for Thursday, January 23.

Meetings are also being conducted with the major tax agents to review the 2024 season and begin discussions about scheduling for the 2025 season.

Potential Issues for Future Discussion

One issue for the Board's potential consideration would be the per diem amount paid to ARB members. Comparative data show that the current TARB per diem lags behind that paid in other large Texas counties and even some other counties in Central Texas. Specific data can be shared with the Board if of interest.

Although it would be premature to elevate it as an issue, one of the agents has questioned whether use of more ARB members each day, particularly if the overall ARB membership increases to 125, would increase the ARB's productivity and help ensure timely certification.

7I

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7I: Annual Review and Adoption of Investment Policy

Presenter Chief Appraiser Leana Mann

Background Information

Government Code Chapter 2256, known as the Public Funds Investment Act (PFIA) requires that the Board of Directors shall review and adopt a written investment policy regarding the investment of its funds and funds under its control.

The Investment Policy was last reviewed and adopted by the Board of Directors on February 1, 2024.

The proposed changes include:

- Section VIII: Suitable and Authorized Investments
    - Changed language surrounding the authorization of no-load money market mutual funds. In the event of a change to Government Code 2256, the investment policy would not need to be updated and would remain sufficient to meet the requirements of the PFIA.
    - Change was a recommendation from the Government Treasurer's Organization of Texas (GTOT) during the Investment Policy Certificate of Distinction review process
- Section VIII: Suitable and Authorized Investments
    - Updated language surrounding the authorization of certificates of deposits
    - Change was a recommendation from the Government Treasurer's Organization of Texas (GTOT) during the Investment Policy Certificate of Distinction review process
- Exhibit A: Authorized Personnel
    - Removed Marya Crigler from Authorized Personnel
- Exhibit B: Authorized Broker/Dealers
    - Updated Broker/Dealer listing provided by Investment Advisory firm

Staff Recommendation & Motion Language

Staff recommends that the investment policy changes be adopted by the Board of Directors

I move to pass Resolution 20250128-7H Resolution to Adopt Investment Policy, Investment Strategy, Broker/Dealer List, and Training Providers.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

RESOLUTION 20250128-7H

Resolution to Adopt Investment Policy, Investment Strategy, Broker/Dealer List, and Training Providers

DRAFT

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT, ADOPTING THE TRAVIS CENTRAL APPRAISAL DISTRICT INVESTMENT POLICY AND INVESTMENT STRATEGIES ATTACHED HERETO AS EXHIBIT "A", BROKER/DEALER LIST ATTACHED HERETO AS EXHIBIT "B", AND AUTHORIZED TRAINING PROVIDERS ATTACHED HERETO AS EXHIBIT "C'; DECLARING THAT THE BOARD OF DIRECTORS HAS COMPLETED ITS REVIEW OF THE INVESTMENT POLICY, INVESTMENT STRATEGIES, AUTHORIZED BROKER/DEALER LIST, AND AUTHORIZED TRAINING PROVIDERS OF THE DISTRICT AND THAT THE ATTACHED EXHIBITS RECORD ANY CHANGES TO EITHER THE INVESTMENT POLICY, INVESTMENT STRATEGIES, BROKER/DEALER LIST, OR TRAINING PROVIDERS AND PROVIDES FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with the Public Funds Investment Act, Chapter 2256, Texas Government Code, the Travis Central Appraisal District by resolution adopt an investment policy, and

WHEREAS, Section 2256.005, Texas Government Code requires the governing body to review the investment policy and investment strategies not less than annually and to adopt a resolution or board order stating the review has been completed and records any changes made to either the investment policy or investment strategies.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT:

SECTION 1. That the Travis Central Appraisal District Investment Policy attached hereto as Exhibit "A" be and the same is hereby adopted and shall govern the investment policies and investment strategies for the District, and shall define the authority of the investment officer of the District from and after the effective date of this resolution.

SECTION 2. That the Board of Directors of the Travis Central Appraisal District has completed its review of the investment policy and investment strategies and any changes made to either the investment policy or investment strategies are recorded in Exhibit "A" hereto.

SECTION 3. That all provisions of the resolutions of the Travis Central Appraisal District in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 4. That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution which shall remain in full force and effect.

SECTION 5. That this resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the Board of Directors of the Travis Central Appraisal District on this 28th day of January 2025.

TRAVIS CENTRAL APPRAISAL DISTRICT:

_____

James Valadez, Chairperson
Board of Directors

ATTEST:

_____

Nicole Conley, Secretary
Board of Directors

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Travis Central Appraisal District

Investment Policy and Strategy

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Travis Central Appraisal District
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TRAVIS CENTRAL APPRAISAL DISTRICT
INVESTMENT POLICY

ARTICLE I: PURPOSE AND NEED FOR POLICY

Chapter 2256 of the Government Code, as amended from time to time by the Texas State Legislature ("Public Funds Investment Act") requires each governmental entity to adopt rules governing its investment practices and to define the authority of the investment official. The Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and prudent fiscal management of the Travis Central Appraisal District's (the District) funds. It is the policy of the District to invest public funds in a manner which will provide the highest yield with the maximum security while meeting the daily cash flow demands of the district and conforming to all state statutes governing the investment of public funds, including by not by way of limitation, the Public Funds Investment Act, Chapter 2256, Government Code.

ARTICLE II: SCOPE

This investment policy applies to all financial assets of the District. These funds are accounted for in the District's Comprehensive Annual Financial Report and include the following:

(1) Operating funds
(2) Reserve and deposit funds
(3) Debt service Funds
(4) Any new fund created by the District unless specifically exempted from this policy by the District or by law.

This investment policy shall apply to all transactions involving the financial assets and related activity of all the foregoing funds.

ARTICLE III: GENERAL OBJECTIVES

The primary objectives, in priority order, of investment activities shall be preservation and safety of principal, liquidity, public trust, diversification and yield.

A. **PRESERVATION AND SAFETY OF PRINCIPAL**: Safety of capital is the foremost objective of the District. Investments shall be undertaken in a manner that seeks to ensure the safety of capital in the overall portfolio. The objective will be to manage credit risk and interest rate risk.

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- **CREDIT RISK-THE DISTRICT WILL MINIMIZE CREDIT** risk, the risk of loss due to the failure of the security issuer or backer, by:
    - Limiting investments to the highest credit quality securities
    - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the District will do business, and
    - diversifying the investment portfolio so that potential losses on individual securities will be minimized.

- **Interest Rate Risk-** The District will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rate, by:

    - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
    - investing operating funds primarily in short-term securities, money market mutual funds, or investment pools.

B. **LIQUIDITY**: The investment portfolio shall retain sufficient liquidity to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. A portion of the portfolio also may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds. Investments that are designated by the Board of Directors of the District to fund future projects may be placed in longer-term securities that will mature as funds are needed in order to maximize earnings.

C. **YIELD**: The investment portfolio shall be designed with the objective of attaining a market yield throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Yield is of secondary importance compared to safety and liquidity objectives described above. The core investments are limited to low credit risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal
- a security swap would improve the quality, yield, or target duration in the portfolio
- or liquidity needs of the portfolio require that the security be sold.

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D. **PUBLIC TRUST**: All participants in the District's investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transactions which might impair public confidence in the District's ability to function as a government entity effectively.

ARTICLE IV: ACHIEVING INVESTMENT YIELD OBJECTIVES

Investment selection for all funds shall be based on legality, appropriateness, liquidity, and risk/return considerations. Although the District will adopt a "buy and hold" approach, at times the portfolio may be pro-actively managed to enhance overall interest income. Active management will take place within the context of the "Prudent Person Rule".

A. Methods of Obtaining Market Price- The methods/sources to be used to obtain the independent market price of investments for reporting shall be from sources deemed reliable by the Investment Officer, including primary or regional broker/dealers, established financial institutions providing portfolio management/accounting services, third-party safekeeping reports, financial publications such as the *Wall Street Journal*, investment adviser, and market information vendors such as Bloomberg and market pricing services.

B. Benchmark Yield - As a general guideline, the District's cash management portfolio shall be designed with the objective of regularly meeting the average return on three-month U.S. Treasury Bills. This index is considered a benchmark for short term risk-free investment transactions and compares to the District's cash flow needs and maximum weighted average maturity objective.

ARTICLE V: STANDARD OF CARE

A. **PRUDENCE**: The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities when carried out in accordance with the terms of this policy. The governing body of the District retains ultimate responsibility as fiduciaries of the assets of the entity.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the

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management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable income derived.

B. **CAPABILITY OF INVESTMENT MANAGEMENT**: The District shall provide periodic training in investments for the investment officers and personnel through courses and seminars offered by professional organizations and associations in order to ensure the quality and capability of the District's investment personnel making investment decisions in compliance with the Public Funds Investment Act. The Board will approve the training providers.

C. **ETHICS AND CONFLICTS OF INTEREST**: Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual or firm with whom business is conducted on behalf of the District. They must also disclose any personal relation within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the District.

For the purposes of this policy, an investment officer or employee has a personal business relationship with a business organization which must be disclosed to the Texas Ethics Commission if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns $5,000 or more of the fair market value of the business organization;
2. fund received by the investment officer form the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
3. the investment officer has acquired from the business organization during the previous year investments with a book value of $2,500 or more for the personal account of the investment officer.

Investment officers of the District shall refrain from personal and business activities involving any of the District's custodians, depositories, broker/dealers or investment advisors which may influence the officer's ability to conduct his duties in an unbiased manner.

D. **DELEGATION OF INVESTMENT AUTHORITY**: Authority to manage the investment program is granted to the investment officer(s), as designated by the

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Chief Appraiser, and approved by the Board of Directors of the District and derived from the following: Public Funds Investment Act, Chapter 2256. *Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.* The District may also utilize a non-discretionary registered investment adviser to assist the Investment officers in all aspects of the portfolio.

E. **INVESTMENT TRAINING:** The Director of Finance, Finance Officer and all investment officers shall attend at least one ten-hour training session relating to their investment responsibilities within the first 12 months after assuming their duties. In addition to this ten-hour requirement, each investment officer shall receive not less than ten hours of instruction in their investment responsibilities at least once during each two-year fiscal period that begins January 1st and consists of the two consecutive fiscal years after that date. The investment training session shall be provided by an independent source approved by the Board. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the District may engage in an investment transaction. Such training shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. A list will be maintained of the number of hours and conferences attended for each investment official and a report of such information will be provided to the governing board. The independent sources for authorized training will be the providers listed in Exhibit C.

ARTICLE VI: AUTHORIZED DEALERS AND INSTITUTIONS

The governing body of the District must, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District (PFIA 256.025). That list will be maintained by the investment officers or adviser.

A. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the investment officer with the following:

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1. Annual audited financial statements;
2. Proof of Financial Industry Regulatory Authority (FINRA) certification, unless it is a bank; and
3. the District's questionnaire.

All broker/dealers, financial institutions and local government pools in which the District participates must receive a copy of the current investment policy. Local government pools must certify to a review of the policy. Should the District choose to utilize a registered investment adviser, the compliance files of the approved broker dealer list will be maintained by the adviser.

ARTICLE VII: SAFEKEEPING AND CUSTODY

A. **DISTRICT OWNED SECURITIES, INDEPENDENT THIRD-PARTY SAFEKEEPING**: Securities owned by the District will be held by a third-party custodian designated by the District and held in the District's name as evidenced by safekeeping receipts of the institution with which those securities are deposited.

B. **Securities pledged to the District** (Collateral) will be held in an independent third-party institution outside the holding company of the depository as approved by the District. Securities will be evidenced by safekeeping receipts and a monthly report from the custodian.

C. **DELIVERY VS. PAYMENT**: All security trades will be executed by deliver vs. payment (DVP) to ensure that securities are deposited in the District's designated financial institution prior to the release of District funds. This is a requirement for all investment transactions, except local government investment pools, CDs, and mutual fund transactions.

D. **INTERNAL CONTROLS**: The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse. Internal controls are considered reasonable protections, not absolute. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

   Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

   - Control of collusion

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- Separation of transaction authority from accounting and recordkeeping, or applicable oversight by the Chief Appraiser and the Board of Directors, as applicable
- Custodial safekeeping
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers

In conjunction with the annual independent audit, a compliance audit of management controls on investments and adherence to the Investment Policy and the Investment Strategy shall be performed by the Investment Officers. District's independent auditor shall review all quarterly reports.

The District shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP) relating to investment accounting. The accounting principles are those contained in the pronouncement of authoritative bodies including but not necessarily limited to, the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Financial Accounting Standards Board (FASB).

E. **COMPETITIVE BIDDING**: The District requires at least three competitive offers or bids for all individual security purchases and sales (excluding transactions with money market mutual funds and local government investment pools, which are deemed to be made at prevailing market rates).

F. **EFFECT OF LOSS OF REQUIRED RATING**: If a holding's credit quality rating falls below the minimum required by policy or law, the District shall take all prudent measures that are consistent with its investment policy to liquidate the holding.

The investment officer should actively monitor rating changes and liquidate any unauthorized investments per this policy and consistent with PFIA 2256.005(b)(4)(F). If an investment rating changes the status of an investment from an authorized to an unauthorized investment, the investment officer shall take all prudent measures that are consistent with this investment policy to liquidate the investment that does not have the required minimum rating.

G. Monitoring FDIC Status for Mergers and Acquisitions
A merger or acquisition of brokered CDs into one bank reduces FDIC coverage. The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the District based upon information from the FDIC (fdic.gov). If any bank has been acquired or merged with another bank in which brokered CDs are owned by the District, the Investment Officer or Adviser shall immediately liquidate any brokered CD which places the District above the FDIC insurance level.

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H. The District is not required to liquidate investments that were authorized investments at the time of purchase (PFIA 2256.017). If an investment in the District's portfolio becomes an unauthorized investment due to changes in the Investment Policy or the Public Funds Investment Act, the investment officers shall review the investment and determine whether it would be more prudent to hold the investment until its maturity, or to redeem the investment. Liquidation is not required but reinvestment of proceeds in policy authorized securities is required.

I. An investment that requires a minimum rating under this subchapter does not qualify as an authorized investment during the period the investment does not have the minimum rating. An entity shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. Investment Officers shall consider the time remaining until maturity of the investment, the quality of the investment, and the quality and amounts of any collateral which may be security the investment in determining the appropriate steps to take. Only investments listed in this section are authorized.

ARTICLE VIII: SUITABLE AND AUTHORIZED INVESTMENTS

District funds may be invested in only the following securities or investment types.

A. Obligations of the United Sates or its agencies and instrumentalities, excluding mortgage-backed securities, with a maximum stated maturity of five (5) years;
B. Direct obligations of the State of Texas or its agencies and instrumentalities with a maximum maturity of five (5) years;
C. Other general obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States with a maximum maturity of five (5) years;
D. Obligations of other US states or their respective agencies and instrumentalities with a maximum maturity of five (5) years;
E. AAA-rated investment pools in Texas which strive to maintain a $1 net asset value and invest in instruments and follow practices allowed by current law. The pool must meet all requirements under the Public Funds Investment Act Section 2256.016;
F. Depository Certificates of Deposits issued by a depository institution that has its main office or branch office in Texas with a maximum maturity of 2 years:
    a. Certificates of Deposits must be:
        i. Guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or their successors; or
        ii. Secured by collateral obligations as set by this policy.
    b. Certificates of Deposit placed by and through depository institutions in Texas which contractually agree to spread/place all the funds in federally

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insured depository institutions in accordance with the conditions prescribed in Section 2256.010(b) Act.

G. Share certificates of Texas credit unions fully insured by the National Credit Union Share Insurance Fund with a maximum maturity of 2 years.

~~H. AAA-rated money market mutual fund if the mutual fund:~~

~~a. Is registered with and regulated by the Securities and Exchange Commission;~~

~~and~~

~~b. Includes in its investment objectives the maintenance of a stable net asset value of one dollar for each share.~~

H. Authorized no-load money market mutual funds meeting the requirements of Government Code 2256.014, as amended.

I. A1/P1 commercial paper not to exceed 270 days to stated maturity.

~~I.~~J. Certificates of deposit, which are guaranteed or issued by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor and are secured by obligations of the Unit States or its agencies and instrumentalities that have a market value of not less than the principal amount of the certificates.

~~H. FDIC insured, brokered certificate of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent, not to exceed 12 months to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.~~

~~J.~~K. FDIC insured or collateralized interest-bearing accounts in any bank in Texas.

ARTICLE IX: COLLATERAL

The District's depository bank shall comply with Chapter 2257 of the Government Code, Collateral for Public Funds, as required in the District's depository contract. Collateralization will be required on all time and deposit funds in the institution.

A. Market Value
The market value of pledged collateral must be equal to or greater than 102% of the principal and accrued interest for cash balances in excess of the Federal Deposit Insurance Corporation (FDIC insurance coverage). The District will approve the custodial institution for collateral safekeeping. The investment officer will approve release of all pledged collateral. The securities comprising the collateral will be marked to market on no less than a monthly basis and the District will be sent reports monthly.

B. Collateral Substitutions
Collateralized securities often require substitution of collateral. The investment officer of the District must approve individual or blanket substitutions. The substitution will be approved if its value is equal to or greater than the required collateral value.

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C. Collateral Value Reduction
Should the collateral's market value exceed the required amount, the pledging bank may request approval from the investment officer to reduce the collateral. Collateral reductions may be permitted only if the collateral's market value exceeds the required amount and new securities are received before release of existing securities.

The authorized collateral will include only:

- Obligations of the US Government, its agencies and instrumentalities including mortgage-backed securities and CMO which pass the bank test.
- Municipal and state obligations rated A or better
- Letters of Credit from the FHLB.

Letters of Credit are acceptable collateral for Certificates of Deposit (CD). Upon the discretion of the District, a Letter of Credit can be acceptable collateral for District funds held by the District's bank depository. Preference will be given in all cases to pledged securities.

ARTICLE X: INVESTMENT PARAMETERS

Maximum Maturities: To the extent possible, the District shall attempt to match its investments with anticipated cash flow requirements dependent on market conditions. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than five (5) years from the date of purchase. The District's maximum weighted average maturity of the total portfolio will not exceed twenty-four (24) months consistent with investment objectives.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIPs or money market mutual funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

ARTICLE XI: INVESTMENT REPORTING

A. **METHODS:** The investment officer or adviser shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. The quarterly investment shall meet all reporting requirements of the Public Funds Investment Act Section 2256.023 and shall be submitted to the District's Board of Director's no less than quarterly.

B. **PERFORMANCE STANDARDS:** The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should

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obtain a market average yield during a market/economic environment of stable interest rates. The 3-month Treasury Bill for the comparable period will be the risk benchmark for the portfolio and reported quarterly.

C. **MARKING TO MARKET:** The market value of the portfolio shall be calculated at least quarterly based on independent prices and the quarterly report shall contain that information.

D. **Reporting**: The investment officer shall be responsible for the recording of all investment transactions and the maintenance of the investment records with reconciliation of the accounting records and of investments carried out by an accountant. Information to maintain the investment program and the reporting requirements, including pricing or marking to market the portfolio, may be derived from independent sources such as: broker/dealer research reports, financial on-line market quotes, direct communication with broker/dealers, market pricing services, investment software for maintenance of portfolio records, or external financial consulting services relating to investments.

E. **REVIEW BY INDEPENDENT AUDITOR:** Quarterly reports must be formally reviewed at least annually by an independent auditor and reported to the Board.

ARTICLE XII: INVESTMENT POLICY ADOPTION

The Travis Central Appraisal District investment policy and strategies shall be adopted by resolution of the Board of Directors of the Travis Central Appraisal District. The policy and strategies shall be reviewed and adopted by resolution annually by the Board of Directors. Any changes made to the current policy should be listed in the resolution. Even if no changes are made to the policy and strategies, the Board of Directors must still review and adopt a resolution on an annual basis.

ARTICLE XIII: INVESTMENT STRATEGY STATEMENTS

The District may maintain one commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The District shall pursue a conservative portfolio management strategy based on a buy-and-hold philosophy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum maturity of any security will be five (5) years and the maximum dollar weighted average maturity of twenty-four (24) months will be calculated using the stated final maturity date of each security.

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The District will be structured to react to and benefit from anticipated market conditions and to achieve a reasonable yield. Relative value among asset groups shall be analyzed and pursued as part of the investment program within the restrictions set forth by the investment policy.

The District maintains portfolio(s) strategy which address five specific investment objectives designed to address the unique characteristics of the fund group represented in the portfolio.

A. OPERATING FUNDS

SUITABILITY- All investments authorized in the Investment Policy are suitable for Operating Funds because of their high credit quality and marketability.

PRESERVATION AND SAFETY OF PRINCIPAL- All investments shall be high credit quality securities with no perceived default risk.

LIQUIDITY- Investment strategies for the pooled operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity.

MARKETABILITY- Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

DIVERSIFICATION- Maturities shall be staggered monthly to provide for cash flow needs based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

YIELD- The District's objective is to attain a competitive market yield for comparable securities and portfolio constraints.

B. RESERVE AND DEPOSIT FUNDS

SUITABILITY- All investments authorized in the Investment Policy are suitable for reserve and deposit funds due to their high credit quality and marketability.

PRESERVATION AND SAFETY OF PRINCIPAL- All investments shall be high credit quality securities with no perceived default risk.

LIQUIDITY- Liquidity is not normally required in these funds therefore the investment strategy for reserve and deposit funds have as their primary objective the ability to generate a dependable revenue stream to the appropriate reserve fund from investments with a low degree of volatility. Investments should be of high quality, with short-to-intermediate-term maturities.

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MARKETABILITY- Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

DIVERSIFICATION- Maturities may be staggered to provide cash flow needs based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

YIELD- The District's objective is to attain a competitive market yield for comparable securities and portfolio constraints.

C. DEBT SERVICE FUNDS

SUITABILITY- All investments authorized in the Investment Policy are suitable for debt service funds.

PRESERVATION AND SAFETY OF PRINCIPAL- All investments shall be high credit quality securities with no perceived default risk.

LIQUIDITY- Investment strategies for debt service funds have as their primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date until each successive payment date is fully funded.

MARKETABILITY- Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

DIVERSIFICATION- Maturities shall be matched to provide debt service funding dates. Investment risks will be reduced through diversification among authorized investments.

YIELD- The District's objective is to attain a competitive market yield for comparable securities and portfolio constraints.

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Travis Central Appraisal District

AUTHORIZED PERSONNEL

~~Marya Crigler, Chief Appraiser~~

Leana H. Mann, Chief Appraiser, Investment Officer

Kathrine Harvey, Director of HR & Finance

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Travis Central Appraisal District

AUTHORIZED BROKER/DEALERS

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Approved Broker/Dealer List
12/31/2024

Broker/Dealer	Broker/Dealer
Academy Securities[2]	Loop Capital Markets[2]
Arbor Research & Trading, LLC	MarketAxess Corporation
Bank of America/Merrill Lynch[1]	Mizuho Securities[1]
Barclays Capital Inc.[1]	Moreton Capital Markets
Blaylock Van, LLC[2]	Morgan Stanley[1]
BMO Capital Markets[1]	Multi-Bank Securities[2]
BNY Capital Markets	Oppenheimer
BOK Financial	Piper Sandler & Co
Brean Capital	PNC Capital Markets LLC
Cantor Fitzgerald & Co.[1]	Raymond James
CastleOak Securities[2]	RBC Securities[1]
Citigroup Global Markets Inc[1]	Rice Financial
D.A. Davidson	Robert W. Baird
Daiwa Capital Markets[1]	Santander US Capital Markets[1]
FHN Financial	Siebert Williams Shank[2]
Goldman Sachs & Co.[1]	Stephens Inc
Great Pacific[2]	Stifel Nicolaus
Hilltop Securities	StoneX Group Inc.
Huntington Bank	TD Securities[1]
InspereX (formerly InCapital)	Truist Securities Inc.
Jane Street	UBS Financial[1]
Jefferies[1]	UMB Financial Services
JPMorgan Securities[1]	U.S. Bancorp Investments
Keybanc Capital Markets	Wells Fargo[1]

Note: Direct issuers of CP and CDs are considered to be approved counterparties if approved as an issuer.

1 Primary Government Securities Dealer
2 Minority, Woman owned, or Service Disabled-Veteran owned Enterprise

Important Disclosures

This list is current as of the effective date only and is subject to change without notice. This list is for informational purposes only, and may not be relied upon for any other purpose. The list does not imply counterparty approval for derivatives of any type. This information is confidential and may not be distributed without prior written consent of Meeder Public Funds, Inc.

Exhibit C

Travis Central Appraisal District

AUTHORIZED TRAINING PROVIDERS

Government Treasurer's Organization of Texas (GTOT)

Government Finance Officers Association (GFOA)

Texas Association of Appraisal Districts (TAAD)

Texas Association of Assessing Officers (TAAO)

University of North Texas

Texas State University

Texas Municipal League

Regional Education Centers

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7J

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7J: Discussion and possible action on Chief Appraiser Report to include: 2025 fieldwork, homestead verification program, community outreach, taxpayer experience snapshot, and legislative update.

Presenter Leana Mann, Chief Appraiser

Background Information

Chief Appraiser will provide an update on current operations of the CAD to include the status of fieldwork season, homestead verification program, community outreach, taxpayer experience snapshot, and legislative update.

Staff Recommendation & Motion Language

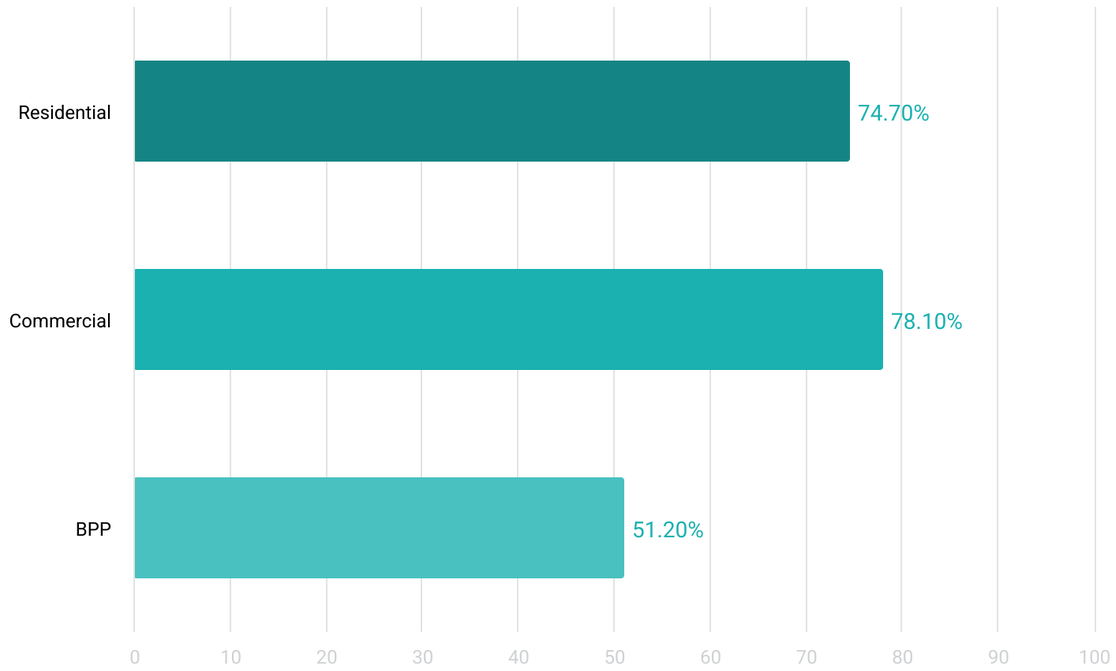
There are no staff recommendations for this item.

No board action is needed for this item.

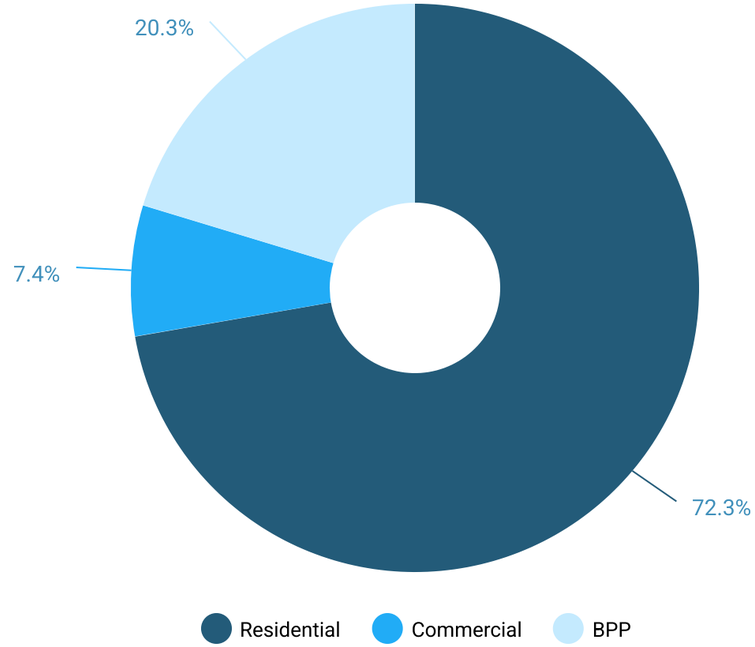
2025 Field Work Status Report

Field Work Accounts to be Completed	Field Work Complete	Percent Complete	Total Field Work Days	Field Work Days Remaining
145,374	102,011	70.17%	107	20

Percent Complete



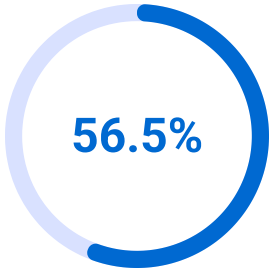
Field Work By Department



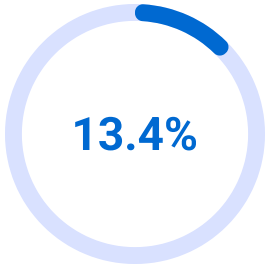
Travis Central Appraisal District
Homestead Verification Status

School District	Total Audit	Completed	Pending
AUSTIN ISD	24,334	3,564	10,556
COUPLAND ISD	3	1	2
DEL VALLE ISD	1,829	131	598
DRIPPING SPRINGS ISD	6	-	4
EANES ISD	2,326	533	1,112
ELGIN ISD	217	12	83
HAYS CONSOLIDATED ISD	-	3	4
HUTTO ISD	-	-	-
JOHNSON CITY ISD	3	-	2
LAGO VISTA ISD	717	89	355
LAKE TRAVIS ISD	2,261	302	1,113
LEANDER ISD	2,302	322	1,108
MANOR ISD	1,853	158	601
MARBLE FALLS ISD	70	4	31
PFLUGERVILLE ISD	6,871	772	2,752
ROUND ROCK ISD	2,964	549	1,382
Total	**45,756**	**6,440**	**19,703**

Response Rate:



% Complete:



As of January 23, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

COMMUNITY OUTREACH

COMMUNITY OUTREACH CALENDAR

JANUARY 2025

7 **Webinar: Your Property Tax Bill**
Travis Central Appraisal District

8 **Monthly Benefits Clinic**
Austin VA/City of Austin

FEBRUARY 2025

1 **Exemption Clinic**
Del Valle Library

8 **Homestead Exemptions**
Del Valle Community Coalition/Central Health

12 **Monthly Benefits Clinic**
Austin VA/City of Austin

27 **Webinar: Renditions**
Travis Central Appraisal District

MARCH 2025

4 **TCAD 101 for Property Owners**
Rotary Club of Austin

12 **Monthly Benefits Clinic**
Austin VA/City of Austin

29 **Exemption Clinic**
Pflugerville Public Library

TBD **Webinar: Homestead Exemptions**
Travis Central Appraisal District

APRIL 2025

Notices of Appraised Value Sent Out

9 **Monthly Benefits Clinic**
Austin VA/City of Austin

12 **Community Impact Day**
Austin Black Real Estate Professionals

19 **Notices & The Protest Process**
Anderson Community Development Corp.

TBD **Webinar: Understanding Your Notice**
Travis Central Appraisal District

MAY 2025

Protest Deadline and Start of Informal Meetings

14 **Monthly Benefits Clinic**
Austin VA/City of Austin

TBD **Webinar: The 2025 Protest Process**
Travis Central Appraisal District

JUNE 2025

Protest Season

11 **Monthly Benefits Clinic**
Austin VA/City of Austin

JULY 2025

Protest Season

9 **Monthly Benefits Clinic**
Austin VA/City of Austin

AUGUST 2025

Taxing Entity Budget Season/Truth in Taxation

13 **Monthly Benefits Clinic**
Austin VA/City of Austin

TBD **Webinar: Navigating TravisTaxes.com**
Travis Central Appraisal District

SEPTEMBER 2025

Taxing Entity Budget Season/Truth in Taxation

10 **Monthly Benefits Clinic**
Austin VA/City of Austin

OCTOBER 2025

Truth in Taxation

8 **Monthly Benefits Clinic**
Austin VA/City of Austin

NOVEMBER 2025

Election Day and Property Tax Bills Sent Out

12 **Monthly Benefits Clinic**
Austin VA/City of Austin

DECEMBER 2025

Property Tax Bills Available

10 **Monthly Benefits Clinic**
Austin VA/City of Austin

COMPILED AS OF JANUARY 22, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

TAXPAYER EXPERIENCE SNAPSHOT

CUSTOMER SERVICE

Average In-Person Wait Time	6:47 minutes
Average Phone Wait Time	14:00 minutes
Average Exemption Processing Time	15 business days
Yes, my inquiry was resolved.	98.7%
I am satisfied with the time it took to resolve my issue.	92.4%
My TCAD representative was professional and courteous.	92.6%



4.71/5

TAXPAYER SATISFACTION RATING

EXEMPTION VERIFICATION

In November 2024, the District began its homestead exemption verification program by contacting **20,608 Travis County property owners** who began claiming their exemptions between 1970 and 2009 and who do not have a driver's license or identification on file with us.

52.23%

RESPONSE RATE

This is an increase from the 13.3% response rate reported at the December board meeting.

Taxpayers are responding to letters about the process at a significantly higher percentage than postcards.
Property owners receiving a letter from the District respond at a 46% rate, compared to 4% for taxpayers receiving a postcard.



Additional efforts will be made to remind non-responsive property owners to complete their verification. This will include additional mailings, emails, and phone calls.

DATA COMPILED FROM JANUARY 1 - JANUARY 22, 2025

2025 Legislative Tracking

Track	Count
Priority_Hot Watch	***17***
Ag	6
Appraisal	8
Appraisal Limitations	45
ARB	4
CAD Administration	18
Collections	14
Exemptions	48
HR & Finance	49
Litigation	1
Open Meeting/Records	18
OV65 Ceiling	3
PVS	5
School Finance	46
Tax Rate & Entities	21
Track for Hearing	5
Filed and Misc	26
Total	**334**

Total Bills Filed:	**3,008**
Tracked Bills:	**334**

As of January 24, 2025

TRACKING REPORT WITH SUMMARY

01-27-2025 - 06:54:43

Select All Deselect All

HB 151 Raymond, Richard(D) Relating to honesty in state taxation.

Companions: HB 563 Raymond, Richard(D) (Refiled from 88R Session)

AI Summary: The bill titled "Honesty in State Taxation" seeks to enhance transparency in the way state taxes are referenced and understood by taxpayers in Texas. It recognizes that the use of alternative terms to describe taxes has obscured true taxation levels, which can mislead the public.

To address this, Chapter 102 of the Tax Code is introduced, outlining key findings, definitions, and mandates aimed at ensuring state taxes are accurately represented. The bill defines regulatory tax as a specific type of state charge with purposes distinct from general revenue raising, including fees for services or penalties for law violations.

Moreover, the bill obligates the legislature and state agencies to employ clear terminology, refraining from labeling state taxes as fees, assessments, or similar terms, in all legislative proposals and public documents. It emphasizes the importance of correctly identifying state charges as state taxes, thereby promoting accountability and clarity in state taxation policies.

Implementing these changes is poised to instill greater trust in the tax system by fostering an environment of honesty and transparency concerning state taxation. The bill's provisions are set to take effect on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 152 Raymond, Richard(D) Relating to the provision of funding under the public school finance system on the basis of property values that take into account optional homestead exemptions.

Companions: HB 558 Schofield, Mike(R) (Identical)
11-12-24 H Filed
HB 1153 Hull, Lacey(R) (Identical)
11-12-24 H Filed

AI Summary: The bill focuses on adjustments to the public school finance system in Texas, particularly in how the taxable values of properties are calculated for funding allocations. Notably, it modifies the definition of "taxable value" to ensure that residence homestead exemptions granted under Section 11.13(n) are fully included in the calculation, unlike the previous requirement of only one-half of these amounts.

Additionally, it repeals Section 48.259 of the Education Code, which likely removes an existing regulation affecting school funding assessments. This significant change may streamline the financial framework for public schools by eliminating outdated or burdensome statutes.

Another critical aspect of the bill is the prioritization of the commissioners use of excess appropriated funds when available. These funds, not exceeding $20 million in a given fiscal year, will primarily be directed towards making grants.

The revisions are set to take effect on September 1, 2025, but the new definition for taxable value will influence property value studies commencing on or after January 1, 2026. This framework aims to enhance the fairness and effectiveness of funding distribution within the school finance system based on property values.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 165 Vasut, Cody(R) Relating to the elimination of ad valorem taxes and the creation of a joint interim committee on the elimination of those taxes.

AI Summary: This bill aims to eliminate ad valorem taxes in Texas and create a framework for evaluating the potential repercussions of this elimination. To facilitate this transition, it establishes a joint interim committee composed of members from both legislative chambers to study alternative taxation methods that would compensate for the loss of local revenue due to the removal of ad valorem taxes. The committee will investigate various aspects of potential replacement taxes, including authority for political subdivisions, necessary tax rates, redistribution mechanisms for tax revenue, and other related issues to ensure a smooth implementation.

In addition to creating the committee, the bill repeals Title 1 of the Tax Code, explicitly banning both the state and its political subdivisions from imposing any ad valorem tax moving forward. This legislative change is set to take effect on January 1, 2035, but acknowledges that any tax liability that accrues before this date will remain subject to the previous law for collection and enforcement purposes. The bill includes a timeline for the committee to complete its work and submit a report to the legislature by November 1, 2026, with the overall act becoming effective on September 1, 2025. The framework established under this bill reflects a significant shift in the state's tax policy, aimed at enhancing fiscal stability and exploring alternative revenue sources.

Track Name(s): Track for Hearing

Bill History: 11-12-24 H Filed

HB 167 Tepper, Carl(R) Relating to the implementation of diversity, equity, and inclusion initiatives and certain prohibited considerations in contracting by governmental entities.

AI Summary: The Ending Institutional Racism Act is a comprehensive legislative measure aimed at eliminating certain diversity, equity, and inclusion initiatives from governmental practices in Texas. It comprises four main articles, each establishing or amending laws regarding how government entities interact with DEI principles.

Article 1 establishes the title of the act.

Article 2 adds Chapter 621 to the Government Code, detailing various prohibitions on DEI initiatives. It defines governmental entities and explicitly prohibits them from establishing DEI offices or employing practices that consider race, sex, or ethnicity, except where mandated by federal law. Governmental entities are mandated to implement disciplinary measures against employees who violate these provisions, and provisions for legal action are laid out for individuals affected by these actions.

Article 3 introduces amendments to various sections within the Government Code, Civil Practice and Remedies Code, and others to enforce a ban on considering race, ethnicity, or gender identity in contracting processes. This article also abolishes previous definitions and considerations of minority and women-owned businesses, steering the focus purely on economically disadvantaged individuals without racial identifiers.

Article 4 outlines the transitional provisions, clarifying the acts effective date as September 1, 2025, and stating that contracts made prior to this date will follow the existing laws.

In summary, the act significantly alters how governmental entities can address diversity and equity issues, reducing the role of race and gender in public sector employment and contracting practices.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 182 Meza, Terry(D) Relating to rest breaks for employees of certain governmental entity contractors.

AI Summary: This bill, numbered TX89RHB 182, establishes regulations concerning rest breaks for employees involved in construction work under contracts with governmental entities in Texas. It amends the Government Code to include Section 2252.911, which clearly stipulates the responsibility of contractors to provide employees with a minimum 10-minute paid rest break for every four hours of work, emphasizing the importance of employee welfare during construction activities.

The bill sets out specific definitions related to its terms, including what constitutes a construction contract and the roles of contractors and employees. It also mandates that construction contracts contain provisions that permit employees to report violations regarding rest breaks directly to the governmental entity.

In instances of non-compliance, the bill lays out a structured protocol: governmental entities must issue written notice of any violations, and they are empowered to impose administrative penalties on contractors for breaches. The penalty amounts range from $100 to $500 per day for any contractor or subcontractor requiring employees to work without these mandated breaks.

Importantly, the bill clarifies that local ordinances can still require rest breaks that meet or exceed the standards set forth in this legislation, ensuring that local governments can maintain higher welfare standards. The provisions outlined in the bill apply only to contracts for which solicitations are published after September 1, 2025, with the bill itself taking effect on the same date.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 192 (1) Bell, Cecil(R) Relating to the selection of the chief appraiser of an appraisal district.

AI Summary: This bill proposes significant changes to the governance and training of chief appraisers within Texas appraisal districts. Notably, Section 6.05 has been amended to stipulate that chief appraisers will be elected by voters, marking a shift from the previous appointment method by the appraisal district board. This change is set to take effect on January 1, 2027.

Additionally, new language clarifies that a chief appraisers incompetency can be grounds for removal if they fail to complete statutory training within a designated time after taking office. The comptroller is also granted the ability to impose fees (not to exceed $50) for training courses meant for appraisers, including those specific to continuing education, thereby enhancing the rigor of training standards.

The bill outlines strict communication protocols, preventing any interaction between appraisal district employees, including chief appraisers, and appraisal review board members, which aims to uphold the integrity of the appraisal process. Enhanced training requirements now articulate the essential information and skills that appraisers must acquire, establishing clearer accountability and fostering professional standards within the field.

Overall, these changes are designed to improve public accountability, transparency in the appraisal process, and the ethical conduct of appraisal district personnel. The bill reflects the states commitment to effective property appraisal governance.

Track Name(s): Priority_Hot Watch, CAD Administration, TAAD- OPPOSE

Bill History: 11-12-24 H Filed

HB 193 Walle, Armando(D) Relating to the minimum wage.

Companions:

HB 169	Reynolds, Ron(D)	(Refiled from 88R Session)
HB 737	Walle, Armando(D)	(Refiled from 88R Session)
HB 812	Reynolds, Ron(D)	(Identical)
	11-12-24 H Filed	

AI Summary: This bill is aimed at addressing the minimum wage regulations in the state of Texas. It amends Section 62.051 of the Labor Code to require employers to pay employees a minimum wage of no less than $15.00 per hour. This change not only establishes a new state minimum wage but also retains the previous framework that allows the federal minimum wage to prevail if it exceeds the state rate, ensuring that employees receive the highest possible wage.

The bill further includes the repeal of Section 62.151, an action that removes existing stipulations or thresholds related to the minimum wage that may have been in place under prior law. This suggests a legislative intent to streamline the minimum wage provisions under a unified standard.

Once enacted, this legislation will take effect on September 1, 2025, marking a significant shift in the landscape of labor compensation within Texas, with expectations that it will positively impact low-wage workers in the state.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 195 Plesa, Mihaela(D) Relating to the dissemination of certain school district ad valorem tax-related information.

AI Summary: This bill seeks to enhance transparency regarding school district revenue by introducing requirements for the dissemination of tax-related information on county websites. It adds subsections to the Texas Tax Code that outline specific information to be posted for each school district, particularly focusing on those with local revenue levels exceeding the established entitlement.

Under subsection (d-3), counties must post percentages showing the maintenance and operations taxes required for average daily attendance credits for districts attempting to reduce their revenue levels. This aims to provide clarity on how local taxes are being allocated. Conversely, subsection (d-4) caters to districts not meeting these criteria, requiring similar postings of maintenance and operations revenue and its sourcesboth from taxes and state funds for current and previous years.

Furthermore, subsections (d-6) and (d-7) obligate the tax bills or separate statements from these districts to include guidance on where to access this information, aiming to enhance taxpayer awareness of their school district's financial dynamics. The bill is set to take effect on January 1, 2026, thereby providing a timeline for implementation.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

HB 197 (2) Bucy, John(D) Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 132	Bucy, John(D)	(Refiled from 88R Session)
SB 39	Zaffirini, Judith(D)	(Refiled from 88R Session)
SB 71	Johnson, Nathan(D)	(Refiled from 88R Session)
HB 726	Reynolds, Ron(D) 11-12-24 H Filed	(Identical)
HB 807	Bernal, Diego(D) 11-12-24 H Filed	(Identical)
HB 1423	Goodwin, Vikki(D) 11-20-24 H Filed	(Identical)

AI Summary: This bill, filed by John Bucy, seeks to expand Medicaid eligibility in Texas by introducing new provisions under Chapter 32 of the Human Resources Code. Specifically, it adds Subchapter H, which ensures that all individuals who apply for Medicaid assistance and are eligible for federal matching funds under the Patient Protection and Affordable Care Act will receive medical assistance.

The bill establishes a new annual report requirement for the commission, which must evaluate and report on the impact of the expanded eligibility on several metrics, including the number of uninsured Texans, related state and local healthcare costs, and the financial burdens of charity and uncompensated care on hospitals.

It stipulates that the changes will be applicable from January 1, 2026, only for new applications and recertifications. The executive commissioner is tasked with implementing this bill and must pursue any necessary federal waivers or authorizations before proceeding.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 H Filed

HB 202 Metcalf, Will(R) Relating to making permanent the limitation on increases in the appraised value of certain real property for ad valorem tax purposes.

Companions:

HB 1622	Barry, Jeffrey (F)(R) 12-16-24 H Filed	(Identical)

AI Summary: The bill, known as TX89RHB 202, aims to make permanent the limitation on annual increases in the appraised value of certain real property for ad valorem tax purposes. Specifically, the legislation amends Section 25.19(o) of the Tax Code to inform property owners that, under Section 23.231, the appraised value of real propertyother than a single-family residencewill not increase by more than 20 percent each year, with specific exceptions.

Previously, this limitation was set to expireon December 31, 2026, but the proposed changes eliminate this expiration, thereby permanently maintaining the limitation unless future legislative action occurs. Furthermore, several provisions of the Tax Code

associated with temporary limits have been repealed, indicating a shift towards a more stable tax environment for property owners.

It is crucial to note that the implementation of this bill is contingent upon the approval of a related constitutional amendment in 2025, which must be voted on by the public to authorize the legislature to make the property appraisal limit permanent. If the amendment fails, this act will have no effect, thus ensuring that the long-term stability of property tax levels hinges on voter approval. The effective date of the act is slated for January 1, 2026, should the amendment pass.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 203 Goodwin, Vikki(D) Relating to a limitation on increases in the appraised value for ad valorem tax purposes of certain leased residential real property.

AI Summary: The proposed legislation, referred to as Bill TX89RHB 203, aims to implement a limitation on increases in the appraised values of specified leased residential real properties for ad valorem tax purposes. This initiative responds to housing affordability concerns, creating provisions targeting single-family residences leased below fair market rent.

The bill introduces Section 23.232, which delineates criteria for properties that can benefit from this limitation. Under the new provisions, appraised value increases are capped based on a defined formula that considers prior appraisals and any new improvements made to the property.

Key definitions include fair market rent, defined using HUD standards, and new improvements, which exclude ordinary repairs and only refer to significant enhancements increasing market value.

Furthermore, property owners must file annual applications to secure this limitation, ensuring oversight by the chief appraiser. Specific provisions account for replacements due to casualties, facilitating a nuanced approach for properties impacted by such events.

By amending various sections within the Tax Code, the bill reinforces local governance over property tax assessments and enhances property owners' rights to contest determinations related to the newly defined limits. The enactment of this bill is contingent on voter approval of a constitutional amendment, aiming for effective implementation on January 1, 2026.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 217 Harrison, Brian(R) Relating to the vote required in an election to approve an ad valorem tax rate that exceeds a taxing unit's voter-approval tax rate.

Companions: HB 2221 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: This bill modifies the Texas tax approval process by increasing the required vote for ad valorem tax rate propositions from a majority to at least 60 percent of cast votes. This change applies to various provisions in the Health and Safety Code and the Tax Code, ensuring that any increase beyond the voter-approval tax rate requires enhanced voter approval. This aims to provide a stronger mandate from the electorate for tax rate increases.

Key provisions include amendments to the notice requirements for proposed tax rates. Proposed rates higher than the no-new-revenue tax rate must include clear comparative statements regarding the proposed tax rate, the no-new-revenue tax rate, and the new "de minimis rate." This includes a definition of "de minimis rate," which incorporates calculations related to basic operational costs, a standard revenue threshold of $500,000, and considerations for current debt rates.

The bill is designed to streamline the process, ensure transparency in voter communications regarding tax impacts, and reinforce taxpayer control over rate increases. It takes effect on January 1, 2026, applying only to elections conducted after this date, thereby continuing the previous regulatory framework for elections held prior to this effective date.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

HB 218 Isaac, Carrie(R) Relating to the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district maintenance and operations ad valorem taxes.

Companions: HB 1325 Isaac, Carrie (F)(R) (Refiled from 88R Session)

AI Summary: The bill, filed by Representative Carrie Isaac, aims to modify the Government Code to enhance the allocation and deposit of surplus state revenue into the property tax relief fund, focusing specifically on reducing ad valorem taxes associated with school district maintenance and operations.

Under the newly added Subsection (e), the comptroller of Texas is mandated to allocate general revenue to this fund if the revenue exceeds 104% of the previous fiscal biennium's total, ensuring that excess funds directly assist in alleviating property tax burdens.

Moreover, there is a requirement for periodic deposits with a clear timeline for the final deposit to be completed within 90 days following the end of the fiscal biennium. Subsection (f) restricts the use of these allocated funds specifically to the Texas Education Agency, emphasizing a targeted approach to providing property tax relief through the mechanism of reducing the state compression percentage.

The Act's provisions are set to take effect a little over a year after passage, on September 1, 2025, and the application of these changes will commence in the state fiscal biennium beginning on September 1, 2027.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 223 Capriglione, Giovanni(R) Relating to exemptions to competitive requirements for purchases of certain services by a municipality.

AI Summary: This bill, introduced by Giovanni Capriglione, modifies Section 252.022 of the Local Government Code to broaden the scope of exemptions from competitive purchasing requirements for municipalities in Texas. The updated language specifies that procurements related to personal, professional, and planning services are exempt, except for those related to lobbying. Furthermore, it introduces a new exemption for management services by nonprofits associated significantly with municipalfacilities, which reflects the importance of collaborative public service efforts.

The bill also clarifies exemptions for procurements of personal property through approved sale channels, including auctions and interlocal contracts. The delineation regarding the purchase of electricity as an exempt procurement is also emphasized.

Importantly, the bill stipulates that its provisions will take effect on September 1, 2025, applying strictly to contracts initiated after this date. This allows municipalities to transition smoothly to the new procurement guidelines while ensuring any existing contracts remain governed by previous laws.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 224 Rosenthal, Jon(D) Relating to contracting with companies that boycott or discriminate against certain entities.

AI Summary: The bill, cited as the "Freedom of Speech Act," aims to revise the regulations surrounding state contracts and investments with certain companies. It makes notable amendments to Section 403.606, specifying that companies listed as ineligible due to criteria in Chapters 808, 809, and 2270 are barred from entering agreements with the state. The notable exclusion is Chapter 2271, which is now no longer part of the disqualifying criteria, potentially broadening the range of companies eligible for state contracts.

In Section 2400.0015, the bill narrows the scope of applicability to only exclude investments prohibited under Chapter 808, explicitly removing Chapter 2271 from this context. Furthermore, the legislation repeals Chapters 2271, 2274, and 2276 entirely, indicating a shift in the state's approach to limiting contracts or investments based on companies' policies regarding boycotting certain entities.

The bill will take effect immediately if it receives a two-thirds majority vote; otherwise, it is set to become effective on September 1, 2025. Overall, the legislation reflects a significant change in the criteria for contracting with state entities, shifting the landscape for businesses operating in Texas.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 228 Bell, Cecil(R) Relating to the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district maintenance and operations ad valorem taxes.

Companions:

HB 379	Bell, Cecil(R)	(Refiled from 88R Session)

AI Summary: The bill titled "An Act relating to the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district maintenance and operations ad valorem taxes" seeks to enhance property tax relief through the strategic allocation of surplus state revenue.

Specifically, it amends Section 403.109 of the Government Code by adding two critical subsections. Subsection (e) establishes a requirement for the comptroller to deposit into theproperty tax relief fund an amount equal to half of the surplus general revenue whenever the actual amounts at the end of a fiscal biennium exceed the amount predicted in the biennial revenue estimate. This deposit must occur no later than 90 days after the biennium concludes.

Subsection (f) restricts the usage of the deposited funds solely to the Texas Education Agency, requiring that they be used expressly for reducing property taxes via adjustments to the state compression percentage, as defined in the Education Code.

The provisions of this act will begin to apply to the fiscal biennium starting September 1, 2027, and the act will officially take effect on September 1, 2025, thereby setting a clear framework for improved fiscal management aimed at providing tax relief to property owners within the state.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 232 Vasut, Cody(R) Relating to the determination of resident status of students by public institutions of higher education.

Companions:

HB 859	Slaton, Bryan(R)	(Refiled from 88R Session)
HB 1117	Leo-Wilson, Terri (F)(R)	(Refiled from 88R Session)
HB 424	Hayes, Richard(R) 11-12-24 H Filed	(Identical)
HB 979	Cain, Briscoe(R) 11-12-24 H Filed	(Identical)
HB 1324	Olcott, Mike (F)(R) 11-14-24 H Filed	(Identical)
HB 1815	Patterson, Jared(R) 1-10-25 H Filed	(Identical)

AI Summary: This bill amends the Education Code, specifically Sections 54.052 and 54.053, to redefine how public institutions of higher education in Texas determine students' resident status. Under the new legislation, individuals can achieve resident status by establishing and maintaining a domicile in the state for at least one year prior to the census date.

Dependents can also qualify for resident status based on their parents' domicile. The bill removes the requirement that previously allowedstudents who graduated from a Texas high school to qualify as residents based on their longevity of residence in the state.

Furthermore, the bill introduces provisions that allow higher education institutions to reclassify students from resident to nonresident status prior to an academic term if they no longer meet residency requirements, especially affecting students previously classified under the now-removed criteria.

Lastly, the act takes effect on September 1, 2025, ensuring changes in policy are implemented for the 2025 academic year and onward. Overall, these modifications seek to clarify resident designation processes while tightening eligibility requirements for students seeking lower tuition rates associated with residency.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 236 Landgraf, Brooks(R) Relating to the use of average enrollment for purposes of the public school finance system.

Companions: HB 683 Bernal, Diego(D) (Identical)
11-12-24 H Filed

AI Summary: The proposed legislation aims to reform the public school finance system in Texas by shifting from calculating funding based on daily attendance to using average enrollment as the primary metric for student counts. This change intends to provide a more stable and predictable funding model for school districts.

Key adjustments include enforcing that school districts that face a decline in student numbers due to military base closures will receive funding based on the previous year's actual average enrollment. In circumstances of general enrollment declines, districts can be funded to a maximum of 98% of the past years average, maintaining stability in funding.

The bill further grants the commissioner of education increased authority to make calculations that account for disasters or significant climatic events. Moreover, it specifies that open-enrollment charter schools do not qualify for funding adjustments that benefitting public school districts, ensuring that the funding structure remains tailored to directly support traditional district operations.

By replacing the term "daily attendance" with "average enrollment", the bill aims for clarity and uniformity across educational statutes. It also repeals several sections of the Education Code that previously governed daily attendance calculation methods, thereby streamlining the law to reflect these changes. The legislation will take effect on September 1, 2025, ensuring adequate time for implementation.

Overall, the bill represents a significant shift in how public school funding is calculated, aiming for stability and clarity in the face of changing educational landscapes.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

☐ HB 240 Swanson, Valoree(R) Relating to the quorum requirement for a tax levy vote in certain counties.

AI Summary: This bill, titled "An Act relating to the quorum requirement for a tax levy vote in certain counties," primarily focuses on adjusting the quorum requirements for levying taxes in counties with large populations. Currently, under Section 81.006 of the Local Government Code, a county tax can be levied at any regularly scheduled meeting if four members of the court are present. The bill proposes a new subsection, (b-1), which applies to counties with a population of 3.3 million or more.

Under the new regulation, such counties will now require five members to be present to pass a tax levy. However, there is an exception that allows for a tax levy to proceed with only four members present if an absentee member has submitted a written notice of absence due to illness or another valid reason before the meeting starts.

The bill also stipulates that these changes will only apply to meetings held after the bill becomes effective, contingent on it receiving a two-thirds vote from both legislative houses for immediate effect, or else taking effect on September 1, 2025.

Track Name(s): Collections

Bill History: 11-12-24 H Filed

☐ HB 244 Guillen, Ryan(R) Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

Companions: HB 1383 Buckley, Brad(R) (Identical)
11-18-24 H Filed
SB 247 Flores, Pete(R) (Identical)
11-12-24 S Filed

AI Summary: This bill, introduced by Representative Ryan Guillen, addresses the provision of state aid to local governments disproportionately affected by tax relief benefits granted to disabled veterans. The primary focus of the bill is on amending the definition of "local government" in Section 140.011(a)(2) of the Local Government Code. The existing definition included municipalities that are adjacent to U.S. military installations; however, this phrase has been removed. The updated definition now includes municipalities located in specific counties and counties either hosting military installations or adjacent to them.

The bill is designed to clarify eligibility for local governments seeking to apply for assistance payments aimed at supporting disabled veterans. Importantly, the bill

stipulates that these revised eligibility standards will start being applicable from the fiscal year that concludes in the year 2025. The new regulations from this bill will become effective on September 1, 2025, thus allowing local governments additional time to adapt to the updated definitions and requirements for assistance.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

HB 247 Guillen, Ryan(R) Relating to the taxation of border security infrastructure.
(3)

AI Summary: The bill stipulates amendments to the Texas Tax Code, particularly introducing Section 11.38, which provides a comprehensive exemption from property taxation for real estate improved by border security infrastructure. This exemption applies to both the increased appraised value of the property due to the infrastructures themselves and land dedicated for such enhancements through recorded easements.

The bill defines "border security infrastructure" broadly to include a range of materials and technologies, thereby ensuring various forms of security enhancements are covered. Furthermore, any exemption granted is subject to termination if the infrastructure is removed or if the property is no longer utilized for security purposes.

Additionally, amendments to Section 11.43 clarify the process for receiving these exemptions. Notably, exemptions under Section 11.38 will not require annual renewal once granted, simplifying the ongoing management for property owners.

Implementation ofthis law is to take effect on September 1, 2025, with provisions to assist local authorities in understanding and applying the new legislation effectively, thereby enhancing the operational capabilities of border security initiatives within Texas.

Track Name(s): Appraisal

Bill History: 11-12-24 H Filed

HB 248 Guillen, Ryan(R) Relating to the small and mid-sized district allotment under the public school finance system.

AI Summary: This bill, filed by Representative Ryan Guillen, modifies the public school finance system in Texas by updating the small and mid-sized district allotment provisions outlined in the Education Code.

Section 1 of the bill outlines significant changes to the allotment formulas for school districts based on their average daily attendance (ADA). Districts with fewer than 1,600 students will now utilize an increased coefficient of .0008 when calculating their annual allotment basedon the formula, enhancing their funding compared to the previous coefficient of .0004.

For districts with fewer than 5,000 students that provide a K-12 program, the bill allows for a new formula option, which gives them the flexibility to maximize their allotment. This new formula introduces a coefficient that strengthens funding for such districts from .000025 to .00005.

Moreover, in recognition of small districts operating as the sole educational institution in their counties, those with fewer than 300 students will be entitled to a more favorable allotment formula, reflecting a coefficient upgrade from .00047 to .00094.

Finally, the bill stipulates that these changes will take effect on September 1, 2025, thereby providing a timeline for implementation. Overall, these adjustments aim to provide better financial support to smaller school districts across Texas.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 249 Bernal, Diego(D) Relating to installment payments of ad valorem taxes imposed on residence homesteads in certain counties.

Companions: HB 35 Bernal, Diego(D) (Refiled from 88R Session)

AI Summary: This bill, introduced by Author Diego Bernal, seeks to modify the Texas Tax Code concerning the installment payments of ad valorem taxes imposed on residence homesteads. Specifically, it modifies Section 31.031(a) by adding a new group of eligible individuals (those who qualify for an exemption under Section 11.13 in large counties) to allow for installment payments of these taxes. This new category applies to individuals who reside in counties with a population of more than 1.5 million, where over 70% live in

a single municipality.

The bill also maintains existing criteria for eligibility, which includes individuals who are disabled or at least 65 years old, as well as disabled veterans and their unmarried surviving spouses, who qualify under specific exemptions.

The Act will only apply to ad valorem taxes for tax years beginning on or after its effective date, January 1, 2027. This legislative change aims to enhance financial flexibility for more homeowners in populous areas facing high property taxes while simplifying tax payment options.

Track Name(s): Collections

Bill History: 11-12-24 H Filed

HB 250 Harrison, Brian(R) Relating to the calculation of certain ad valorem tax rates of a taxing unit and the manner in which a proposed ad valorem tax rate that exceeds the voter-approval tax rate is approved.

Companions: HB 2220 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: The Texas Bill TX89RHB 250 aims to adjust how ad valorem tax rates are calculated and approved, particularly focusing on school districts and special taxing units. A major aspect of the bill is the requirement for school districts to reduce their tax rates in response to increased state and local funding, ensuring that no additional financial burden is placed on taxpayers beyond what was apportioned in the previous school year.

Additionally, the bill clarifies the calculation of the voter-approval tax rate, notably excluding certain provisions from previous calculations suitable for special taxing units. This streamlining aims to simplify the tax rate calculation process while ensuring that voters have a decisive role in approving any tax rate that exceeds the established threshold.

Moreover, it introduces more robust public notification requirements before the adoption of any significant tax rate. This enhances taxpayer awareness and engagement concerning potential tax increases. The bill also consolidates and eliminates several outdated provisions, purportedly to create a more efficient regulatory framework around property taxation in Texas.

Importantly, the legislation stipulates that it applies only to ad valorem taxes related to tax years starting from the effective date of January 1, 2026, thus setting a clear timeline for its implementation.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

HB 254 Lopez, Ray(D) Relating to the eligibility of an individual to pay the ad valorem taxes imposed on the individual's residence homestead in installments.

AI Summary: The bill, filed by Representative Ray Lopez, focuses on modifying the eligibility and structure for paying ad valorem taxes on residential homesteads in Texas. Significant changes have been made to Section 31.031 of the Tax Code.

Firstly, the heading has been revised to eliminate the qualifier Certain, allowing more individuals to benefit from installment payments. On the substantive side, the phrase to whom this section applies has been removed from subsections (a-1) and (a-2) of Section 31.031, thereby expanding eligibility without limitations.

The provisions now also include an extended deadline for the first installment, allowing payment up until the first day of the first month following the delinquency date, which grants individuals greater flexibility in managing their tax obligations. Further, Section 31.031(a) is entirely repealed, consolidating the new, clearer guidelines regarding installment payments.

This legislation applies solely to ad valorem taxes for tax years beginning on or after its effective date, January 1, 2026, ensuring that property owners understand when these changes will take effect. Overall, the bill aims to ease the financial burden of property taxes on individuals through flexible payment arrangements.

Track Name(s): Collections

Bill History: 11-12-24 H Filed

HB 255 Guillen, Ryan(R) Relating to the definitions of certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer.

AI Summary: This bill, TX89RHB 255, seeks to clarify and expand the definitions used for the exemption from ad valorem taxation as it applies to farm products owned by producers in Texas. Under the current law, the definition of "farm products" is enhanced by specifically adding livestock, poultry, and timber, which includes standing timber. In redefining "in the hands of the producer," the bill establishes clearer criteria for determining ownership and responsibility for various farm products at the start of the tax year, differentiating between items like timber and other farm products while removing older references to livestock and poultry in some contexts.

The provisions of this legislation are applicable only to tax years starting January 1, 2026, and it is important to note that the bill is predicated on the outcome of a constitutional amendment proposed by the Texas Legislature, which must be approved by voters. If the amendment fails to gain approval, the bill would not take effect, highlighting the interconnectedness of legislative and constitutional processes in tax law changes.

Track Name(s): Ag

Bill History: 11-12-24 H Filed

HB 262 (2) Bucy, John(D) Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 226	Bernal, Diego(D)	(Refiled from 88R Session)
SB 72	Johnson, Nathan(D)	(Refiled from 88R Session)
SB 671	West, Royce(D)	(Refiled from 88R Session)
HB 814	Bernal, Diego(D) 11-12-24 H Filed	(Identical)
SB 45	Zaffirini, Judith(D) 11-12-24 S Filed	(Identical)
SB 638	Johnson, Nathan(D) 12-18-24 S Filed	(Identical)

AI Summary: The bill titled "An Act relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act" seeks to increase access to medical assistance in Texas. By adding Subchapter H to Chapter 32 of the Human Resources Code, it allows the commission to extend medical assistance to all individuals who qualify for federal matching funds provided under the Affordable Care Act.

To ensure accountability and transparency, the bill imposes an annual reporting obligation on the commission to assess the impact of this expanded eligibility. The report must evaluate the number of residents lacking health coverage and analyze the implications on both state and local health care costs as well as the financial burden of charity care for hospitals.

Furthermore, the practical application of this law is carefully outlined. It specifies that changes will affect initial determinations or recertifications of assistance eligibility conducted post-implementation. The executive commissioner is tasked with coordinating the rollout of these provisions, including notifying the necessary federal agencies if additional waivers or authorizations are required before implementation.

This legislation is set to take effect on September 1, 2025, marking a critical step towards enhancing healthcare access for low-income individuals in Texas.

Track Name(s): CAD Administration

Bill History: 11-12-24 H Filed

HB 264 Bell, Keith(R) Relating to the dedication of certain surplus state revenue for ad valorem tax relief.

AI Summary: This bill, Texas Bill Number TX89RHB 264, aims to establish a dedication of certain surplus state revenue specifically for ad valorem tax relief. It introduces a new section to the Government Code, specifically Section 403.108, which outlines the processes regarding surplus general revenue at the end of each state fiscal biennium.

According to the bill, the comptroller is required to deposit a specified amountequal to one-half of any surplus revenue above the comptroller's biennial estimateinto a dedicated account in the general revenue fund. This process must be completed not later than 90 days following the end of each biennium. Importantly, the money in this account can only be allocated by the legislature for the purpose of providing tax relief on property taxes, thereby specifically targeting the financial relief intended for ad valorem taxes.

The provisions of this bill will take effect on September 1, 2025, but the application of the dedicated revenue will begin with the state fiscal biennium that starts September 1, 2027. Overall, the bill signifies a focused effort to provide tax relief by utilizing surplus state revenue in a systematic and controlled manner.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 266 (4) Flores, Lulu(D)

Relating to a local option exemption from ad valorem taxation by a school district of all or part of the appraised value of the residence homesteads of certain individuals who are employed by the district.

AI Summary: This bill proposes a local option exemption from ad valorem taxation for residence homesteads exclusively for certain full-time employees of school districts. Specifically, Subsection (s) newly added to Section 11.13 of the Tax Code allows school districts to grant exemptions on the appraised value of homesteads for individuals employed as full-time classroom teachers, school counselors, librarians, and school nurses. The governing body of the school district has the authority to set this exemption rate at a minimum of 20%, and it may allow higher percentages depending on local decisions.

The bill also amends Section 403.302(d) of the Government Code by incorporating the new exemption (s), ensuring that tax calculations account for it along with other exemptions. This will also change how taxable valuations are determined for school district property taxes.

Finally, the bill stipulates that it becomes effective only after a proposed constitutional amendment allowing for such local options is approved by the voters. Should the amendment not pass, the provisions of the bill would have no legal effect. The structure of these provisions indicates a significant effort to enhance teacher and school employee welfare through financial relief in property taxes, simultaneously streamlining existing tax regulations.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HB 273 Metcalf, Will(R)

Relating to a limitation on increases in the appraised value of certain commercial real property for ad valorem tax purposes.

AI Summary: This bill introduces significant modifications aimed at regulating the appraisal of certain commercial real properties for ad valorem tax purposes in Texas. Section 23.232 establishes a framework whereby increases in the appraised value of commercial properties with a market value of $10 million or less are limited. This limitation applies only when new improvements, which do not include regular repairs, are made after the most recent appraisal.

The definition of commercial real property is clarified, and a new category of new improvements is defined to ensure clarity in the appraisal process. The appraisal office has the authority to increase the property's appraised value up to a threshold based on previous values and new improvements, while at the same time ensuring that the gathered data continues to reflect market conditions accurately.

Moreover, the bill modifies the rights of property owners to protest appraisals, specifically ensuring that individuals can verify if their properties are subject to the limitations set forth by the new regulations. Critical changes in notification requirements will enhance transparency by informing property owners whether their properties are eligible for these new appraisal limits.

It is important to note that this act will take effect only if a proposed constitutional amendment to allow such limits is approved by voters, thus highlighting its dependence on public support for implementation.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 275 Cain, Briscoe(R)

Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions: HB 985 Cain, Briscoe(R) (Refiled from 88R Session)

AI Summary: The bill aims to alleviate the financial burden of school district maintenance and operations ad valorem taxes by leveraging surplus state revenue through systemic

alterations in the funding mechanism.

Firstly, it modifies Section 48.255 of the Education Code to enforce a mandatory reduction of the state compression percentage based on specific surplus funds. The rules stipulate stringent guidelines for when this percentage may drop to zero, which would prevent districts from levying any tier one maintenance and operations tax in years when the compression percentage is nonexistent. Instead, these districts would still receive a predefined level of funding, circumventing the negative impacts of losing tax revenue.

Furthermore, new subsections (e) and (f) to Section 403.109 of the Government Code outline a framework for allocating excess general revenue to enhance the property tax relief fund. This provides a precise mechanism for ensuring that a portion of surplus revenue directly aids in reducing each school district's financial obligations.

Overall, the bill signifies a meaningful shift towards enhanced tax relief for school districts while maintaining a robust funding strategy for educational services, significantly impacting fiscal planning for future school years with the aim to lessen property tax burdens on educational institutions.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 276 Bucy, John(D) Relating to the use of average enrollment for purposes of the public school finance system.

Companions: HB 1889 Davis, Aicha (F)(D) (Identical)
1-16-25 H Filed

AI Summary: The bill, titled "An Act relating to the use of average enrollment for purposes of the public school finance system," revises multiple sections of the Education Code to redefine how average enrollment is calculated and applied in the context of funding school districts in Texas.

Notably, daily attendance metrics are completely replaced with a new focus on average enrollment, allowing for a more consistent calculation of funding based on student enrollment numbers rather than daily attendance rates. This change aims to provide a more stable financial footing for districts, especially during fluctuations in enrollment.

Additionally, the legislation introduces provisions to assist school districts facing a decline in enrollment, especially as a result of military base closures or natural disasters. Districts will be funded based on their previous year's average enrollment, with limits placed on adjustments to ensure schools receive necessary financial support.

The bill also allows for specific exemptions related to attendance calculations, targeting special circumstances, which considerably benefits smaller districts by addressing operational challenges they face. Several sections are repealed to streamline regulations and aid in simplifying administration, thereby enhancing clarity in the funding processes.

In conclusion, the bill is set to become effective on September 1, 2025, ushering in significant regulatory changes that aim to improve the public school finance system in Texas.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 278 Guillen, Ryan(R) Relating to a credit for prepayment of the amount required to be paid by a school district for the purchase of attendance credit under the public school finance system.

AI Summary: The bill filed by Ryan Guillen aims to enhance the financial framework for Texas school districts regarding the purchase of attendance credit under the public school finance system. It creates Section 49.1541, which allows districts to benefit from a credit for prepayment of attendance credits. If a district chooses to pay the total amount due for attendance credits in a single transaction, they will receive a 1% reduction for every full 30-day period that remains until August 15 of the school year they are funding. This new section is designed to incentivize early payment, potentially easing financial management for school districts.

Furthermore, the bill stipulates that any prepayment reduction is applied after accounting for other credits or reductions the district may be entitled to under existing laws. This ensures that districts benefit from the most favorable financial terms possible while purchasing credits. The legislative proposal is set to take effect on September 1, 2025, marking a significant alteration in the current school finance structure in Texas.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 287 Harris Davila, Caroline(R) Relating to an annual study by the Texas A&M University Texas Real Estate Research Center of the purchase and sale of single-family homes by certain institutional buyers.

AI Summary: The proposed legislation focuses on enhancing transparency and understanding of the influence of institutional buyers in the Texas real estate market, particularly regarding single-family homes. It defines an institutional buyer as any entity that acquires 10 or more single-family homes within a calendar year, encompassing a range of business structures.

To facilitate this insight, the Texas A&M University Texas Real Estate Research Center is tasked with compiling and analyzing data related to these transactions, leveraging existing data and deed records. The report generated must include comprehensive details on purchases, sales, foreclosures, rental use, geographic distributions, and appraised values of single-family homes.

Furthermore, the Center is encouraged to collect additional data based on legislative recommendations or market trends. Annually, by June 1, the Center will report its findings, emphasizing potential trends in institutional buying, the effect on housing prices, and comparative advantages over individual home buyers.

The bill also allows for the analysis of historical purchase data from previous years once the initial report is accomplished. The act is set to take effect on September 1, 2025, with the Center required to submit its first report by June 1, 2026. This initiative aims to address growing concerns regarding the impact of institutional investments in the housing market in Texas.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 289 Plesa, Mihaela(D) Relating to a reduction of the amount by which certain school districts must reduce their local revenue levels in excess of entitlement under the public school finance system.

AI Summary: The bill seeks to amend Section 48.257 of the Education Code regarding the reduction of local revenue levels for specific school districts under the public school finance system. Currently, school districts must reduce their tier one local share if it exceeds their entitlement levels. The newly added Subsection (b-1) introduces specific criteria for districts that set a maintenance and operations tax rate at or above their maximum compressed tax rate plus an additional six cents during the 2024-2025 school year.

For districts meeting these criteria, if the required reduction in tier one revenue would lead to a decline in their maintenance and operations revenue per student below the levels available in the 2025-2026 school year (excluding certain state funding), the bill mandates that the state adjusts the reduction amount. This adjustment is aimed at providing these districts with sufficient funding to maintain equitable revenue levels per student.

Overall, the bill emphasizes financial support for districts making significant tax commitments, ensuring they do not face disparaging funding cuts compared to future state revenue levels. The act is set to take effect on September 1, 2025.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 291 (1) Bell, Cecil(R) Relating to the appraisal of real property for ad valorem tax purposes.

AI Summary: This bill, introduced by author Cecil Bell, aims to enhance transparency and accountability in the appraisal of real property for ad valorem tax purposes. Key provisions include the establishment of a Sales Price Disclosure Report under the newly added Subchapter D of Chapter 22 of the Tax Code. This report mandates that purchasers or grantees must file with the chief appraiser within 10 days of a recorded deed, except in listed circumstancessuch as transfers under a court order or between family memberswhere disclosure is waived.

The bill specifies that the chief appraiser may utilize the filed sales price information for assessing market value but cannot increase values based solely on these reports. A filing and response process are outlined, emphasizing that the forms and instructions must be readily available and non-intrusive.

Furthermore, the bill strengthens the complaint process for property value protests, assigning the burden of proof to appraisal districts and establishing clear validation procedures for independent appraisals submitted by property owners.

Finally, the legislation asserts liability immunity for title companies and agents who prepare these reports, helping to mitigate the risk of unintentional errors. The overall intent is to foster direct accountability and information flow regarding property valuations while maintaining safeguards for property owners. The act is set to take effect on September 1, 2025, with specific sections starting on January 1, 2026.

Track Name(s): Priority_Hot Watch, Appraisal

Bill History: 11-12-24 H Filed

HB 309 (2) — Leo-Wilson, Terri(R)

Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:

HB 1189	Troxclair, Ellen(R) 11-12-24 H Filed	(Identical)
HB 1294	Patterson, Jared(R) 11-13-24 H Filed	(Identical)
SB 239	Middleton, Mayes(R) 11-12-24 S Filed	(Identical)

AI Summary: This bill establishes clear restrictions on the use of public funds by political subdivisions for lobbying activities to prevent the misuse of taxpayer dollars. It adds a new section, 556.0056, to the Government Code, explicitly prohibiting political subdivisions from using public funds to hire lobbyists or pay organizations that employ lobbyists aimed at affecting legislative outcomes.

Should a political subdivision engage in such activities, taxpayers or residents of that subdivision will have the right to pursue injunctive relief, stopping further unlawful expenditures, and they are entitled to recover attorney's fees if they prevail in legal action.

Furthermore, the bill modifies Section 81.026 of the Local Government Code, clarifying that while county judges or commissioners can be affiliated with nonprofit organizations, they cannot spend public funds for these memberships in violation of the new lobbying restrictions. Changes also include modifying criteria in Section 89.002, reinforcing that membership dues in state associations must adhere to the newly established rules regarding lobbying.

This act is set to take effect on September 1, 2025, applying only to funds expended on or after that date, ensuring a transition period for full compliance with these new regulations.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 H Filed

HB 323 (2) — Spiller, David(R)

Relating to requiring political subdivisions of this state to participate in the federal electronic verification of employment authorization program, or E-verify.

Companions:

HB 602	Shaheen, Matt(R)	(Refiled from 88R Session)
HB 1019	Shaheen, Matt(R) 11-12-24 H Filed	(Identical)

AI Summary: The bill, filed by Representative David Spiller, mandates that all political subdivisions in Texas, which encompass a range of governmental entities including counties, municipalities, and school districts, must register and participate in the E-verify program. This program, defined in Section 673.001 of the Government Code, is designed to verify the employment eligibility of new employees. By adding Section 180.011 to the Local Government Code, the bill not only outlines the requirements for participation but also imposes strict consequences on employees tasked with verifying this information. Specifically, it stipulates that any employee failing to comply with the new verification mandate will face immediate termination, thereby emphasizing the importance of adherence to the E-verify requirements. The new law is scheduled to take effect on September 1, 2025, heralding a significant shift in employment verification practices for Texas political subdivisions.

Track Name(s): CAD Administration

Bill History: 11-12-24 H Filed

HB 329 (5) Bell, Cecil(R)

Relating to a requirement that an appraisal review board rely on an appraisal of residential real property prepared by an appraiser and submitted to the board by the property owner.

Companions: HB 5133 Bell, Cecil(R) (Refiled from 88R Session)

AI Summary: The bill introduces significant modifications to the process by which appraisal review boards address property value protests, particularly for residential real estate. A key change is that property owners can submit appraisals prepared by a certified appraiser, and if these appraisals meet certain criteria, the appraisal review board is compelled to rule in favor of the property owner. Specifically, the appraisal must be delivered at least 14 days prior to the hearing and must have been conducted within 180 days of the hearing date.

Furthermore, the bill outlines the necessary contents of the appraisal submission, including confirmation that it adheres to professional appraisal standards. It also introduces a new provision in the Penal Code that classifies as a Class B misdemeanor any misconduct relating to appraisals that involve individuals with a vested interest in the outcome of the appraisal review board hearing.

The changes are intended to enhance fairness in property tax protests and promote accountability among appraisers. The bill mandates these provisions only pertain to protests filed after the effective date of September 1, 2025.

Track Name(s): ARB, TAAD- OPPOSE

Bill History: 11-12-24 H Filed

HB 337 Plesa, Mihaela(D)

Relating to the dedication of surplus money in the foundation school fund to increase the basic allotment under the Foundation School Program.

Companions: HB 2477 Plesa, Mihaela (F)(D) (Refiled from 88R Session)

AI Summary: Bill TX89RHB 337 aims to enhance the fiscal allocation for Texas school districts by ensuring that surplus funds in the foundation school fund are effectively utilized. The main feature of the bill is the introduction of Section 48.2722 under Subchapter F of Chapter 48 in the Education Code. This provision mandates that if the appropriated amount for the foundation school fund exceeds the allocations that school districts are entitled to receive according to Chapter 46 and the current chapter, any excess must be exclusively dedicated to increasing the basic allotment as outlined in Section 48.051. This means that the legislative intent is to ensure that surplus funds are directed towards improving the foundational financial support for schools, thereby potentially enhancing educational resources available to districts.

Additionally, the bill specifies an effective date of September 1, 2025, establishing a timeline for implementation. Overall, this legislation signifies a commitment to funding education more equitably by increasing the financial support available through the foundation school program.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 338 Bell, Keith(R)

Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions:

HB 745	Dean, Jay(R)	(Refiled from 88R Session)
HB 1223	Metcalf, Will(R)	(Refiled from 88R Session)
HB 1733	Leach, Jeff(R)	(Refiled from 88R Session)
HB 3972	Cook, David(R)	(Refiled from 88R Session)
SB 152	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SB 881	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: The bill, filed by Representative Keith Bell, seeks to limit the increase in the appraised value of residence homesteads for ad valorem taxation in Texas. It notably amends Section 23.23(a) of the Tax Code, reducing the allowable increase in appraised value from 10 percent to 5 percent of the propertys appraised value from the previous tax year. This change is significant in terms of providing financial relief to homeowners by capping the rate at which property taxes can increase.

Additionally, the bill stipulates that its provisions apply strictly to the appraisal for ad valorem taxation for residence homesteads beginning from tax years that start on or after the effective date of the Act. The implementation of this law is contingent upon the approval by Texas voters of a constitutional amendment proposed by the 89th Legislature in 2025, which would empower the legislature to set lower maximum limits on appraised

values for residence homesteads. Should the amendment not receive voter approval, the bill would have no effect. The combined initiatives aim to create a more favorable environment for homeowners and stabilize their tax burdens.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 351 Goodwin, Vikki(D) Relating to an annual adjustment to the basic allotment under the Foundation School Program to reflect inflation.

AI Summary: This bill proposes significant changes to the Foundation School Programs funding structure in Texas. Key among these changes is the increase of the basic allotment for each student from $6,160 to $7,160. This adjustment is aimed at ensuring that the funding reflects the current economic circumstances, particularly adjusting for inflation.

Beginning with the 2026-2027 school year, districts will see an annual adjustment to the basic allotment determined by the lesser of a 3% increase over the previous year or the annual inflation rate calculated by the Consumer Price Index. If the inflation rate turns negative, it will be considered as zero in the context of this adjustment, ensuring no decrease in funding due to deflationary pressures.

Additionally, although the bill allows for adjustments based on calculated inflation, it grants the legislature the power to set a lower adjustment amount in the General Appropriations Act, provided that it is stillabove the base allotment level. The changes are aimed at stabilizing funding amidst economic fluctuations, thereby making it crucial for maintaining adequate educational resources. The bill is set to take effect on September 1, 2025.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 356 Metcalf, Will(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions:

HB 745	Dean, Jay(R)	(Refiled from 88R Session)
HB 1223	Metcalf, Will(R)	(Refiled from 88R Session)
HB 1733	Leach, Jeff(R)	(Refiled from 88R Session)
HB 3972	Cook, David(R)	(Refiled from 88R Session)
SB 152	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SB 881	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: This bill, authored by Will Metcalf, aims to amend the provisions regarding the limitation on increases in the appraised value of residence homesteads for ad valorem taxation in Texas.

A primary change is reflected in Section 23.23(a) of the Tax Code where the maximum allowable increase in appraised value for a residence homestead is reduced from 10 percent to 5 percent of the appraised value from the previous year. This adjustment is intended to offer greater protection to homeowners against rising property taxes, potentially making housing more affordable for residents.

The bill states that the appraisal office may raise the appraised value of a homestead to an amount not exceeding the lesser of the current market value or the newly calculated limit based on the preceding year's appraised value. This provides clarity and a specific cap on tax increases.

Furthermore, the implementation of this bill is contingent on the approval of a constitutional amendment proposed by the 89th Legislature during the Regular Session of 2025. Should voters disapprove this amendment, the provisions of the bill would not take effect. The effective date for this bill is set for January 1, 2026, provided the amendment receives voter approval.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 360 (5) Vasut, Cody(R) Relating to the authority of an appraisal review board to direct changes in the appraisal roll and related appraisal records if a residence homestead is sold for less than the appraised value.

Companions:

HB 523	Vasut, Cody(R)	(Refiled from 88R Session)

AI Summary: Bill TX89RHB 360 addresses the authority of the appraisal review board concerning adjustments to appraisal values for properties designated as residence homesteads. It

introduces a new Subsection (c-2) in Section 25.25 of the Tax Code, permitting the board, at the request of the chief appraiser or the property owner, to direct changes to the appraisal roll to reflect the sales price of a property if the sales price is at least 10% less than the appraised value and is deemed to reflect the market value.

The bill also revises Subsection (e), setting forth procedures for filing motions related to appraisal corrections, ensuring a clear process for obtaining hearings when disputes arise. Furthermore, changes to Subsection (l) specify that property owners can submit motions regardless of past protests related to property valuations. This modification broadens the avenues for property owners seeking to correct appraisal errors.

Lastly, the bill specifies that it applies only to motions filed after its effective date, thus ensuring clarity in the applicability of the new measures. The Act shall become effective immediately upon receiving the requisite legislative approval or on September 1, 2025, if the immediate effect is not achieved.

Track Name(s): ARB

Bill History: 11-12-24 H Filed

HB 361 Bernal, Diego(D) Relating to the appraisal of a residence homestead for ad valorem tax purposes.

AI Summary: The proposed bill, TX89RHB 361, focuses on modifying the process of how residence homesteads are appraised for ad valorem tax purposes. It establishes a new guideline within Section 23.01 of the Texas Tax Code, adding Subsection (i), which stipulates that when evaluating the market value of a residence homestead, the chief appraiser is restricted to considering the values of comparable residence homesteads located in the same neighborhood. Additionally, it clarifies that properties lacking an exemption under Section 11.13 are not to be factored into the appraisal of those properties that do have such exemptions. This change aims to ensure more consistent and fair property tax assessments within neighborhoods, emphasizing the importance of local property values. The bill is applicable to ad valorem taxes imposed from tax years starting on or after its effective date, which is set for January 1, 2026.

Track Name(s): Appraisal Limitations, TAAD- OPPOSE

Bill History: 11-12-24 H Filed

HB 369 Tepper, Carl(R) Relating to the authority of a municipality to regulate the number of dwellings allowed on certain property.

AI Summary: The bill addresses the authority of municipalities in Texas regarding the regulation of single-family dwellings on certain residential properties. It introduces Section 212.907 into the Local Government Code, which establishes clear restrictions for municipalities. Specifically, it prohibits any ordinances, zoning variances, or similar regulations that would permit the construction of more than one single-family dwelling on lots that were designated for single-family use as of September 1, 2023, and are situated within subdivisions that have already developed lots.

Furthermore, municipalities are restricted from altering zoning classifications or allowed uses to facilitate such constructions. An essential provision of the bill requires that municipalities wishing to bypass these restrictions must provide written notifications to the owners of nearby properties and must secure their consent via affidavits before enacting any such ordinances.

Moreover, the bill modifies Section 102A.002 of the Civil Practice and Remedies Code, ensuring that violations of the new regulations concerning multiple dwellings can now serve as a basis for legal actions against municipalities or counties by individuals or trade associations that suffer injuries due to such violations. The act is set to take effect immediately upon receiving a two-thirds majority vote, or otherwise, it will commence on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 375 Vasut, Cody(R) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

AI Summary: The bill seeks to limit the increase in the appraised value of real property for ad valorem tax purposes, revising existing tax code provisions to facilitate fair property assessments. The maximum allowable increase in property value changes significantly from 10% to

3.5%, ensuring that property owners are less subject to sudden tax burden increases.

The title of Section 23.23 will now refer to "Limitation on Appraised Value of Real Property", eliminating the specific mentionof "residence homestead." This reflects a broader application of value limitations beyond just homesteads. The definitions of "new improvement" are clarified to exclude ordinary maintenance from considerations that could increase appraised values. Additionally, the bill introduces new guidelines for how value limitations apply when ownership is transferred to spouses, ensuring that such transitions maintain existing benefits under the law.

The proposing legislation repeals provisions and references related to circuit breaker limits, condensing the regulatory framework governing appraisals and property tax protests. This creates a streamlined process for property owners to navigate tax assessments, thus emphasizing the intent to make property taxation fairer and more predictable.

The Act will take effect only if a corresponding constitutional amendment is approved by voters, requiring legislative approval to limit appraised property values to 103.5% of previous years after the specified date.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 378 Morales, Christina(D) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against the resulting loss in local revenue.

AI Summary: The bill titled "AN ACT relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against the resulting loss in local revenue" proposes significant changes to the taxation of residence homesteads in Texas. It notably increases the current exemption from $100,000 to $200,000 for adults, effectively reducing the taxable value of homes for ad valorem tax purposes.

To ensure school districts are not adversely impacted by this reduction in local revenue, the bill introduces a new funding mechanism. It grants additional state aid to school districts commencing with the 2026-2027 school year. This aid is based on measuring any shortfalls in debt servicing revenues caused by the increased homestead exemption compared to what revenues would have been without such changes.

Moreover, the bill modifies existing sections of the Education Code and the Tax Code to better establish parameters for debt servicing revenue and the calculation of school funding, including references to important dates such as September 1, 2023, and September 1, 2025, for revenue considerations.

Importantly, the bill stipulates that it will only take effect on January 1, 2026, if the proposed constitutional amendment to raise the homestead exemption is approved by voters, ensuring the implementation is contingent on public support.

Track Name(s): Appraisal Limitations, School Finance

Bill History: 11-12-24 H Filed

HB 382 (4) Bell, Cecil(R) Relating to an exemption from ad valorem taxation of the total appraised value of the residence homesteads of certain elderly persons and their surviving spouses.

AI Summary: The bill aims to provide ad valorem tax exemptions for certain categories of elderly individuals and their surviving spouses, focusing on those who qualify based on age and duration of residency. Specifically, it establishes a complete exemption from taxation of the total appraised value of residence homesteads for individuals who are 72 years of age or older and have held a homestead exemption for at least ten years.

Additionally, it allows for the surviving spouses of individuals who qualified under this exemption to continue receiving the tax exemption if they meet specific age and residency requirements.

Implementation of these tax exemptions will take effect January 1, 2026, contingent upon voter approval of the corresponding constitutional amendment proposed during the 89th Legislative session. The bill further modifies sections of the Tax Code to clarify the procedures for claiming these exemptions, including adjustments to the calculations of taxes owed when property ownership changes.

In summary, this legislation is designed to offer financial relief to elderly homeowners while simplifying the associated processes and criteria for maintaining these tax benefits.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HB 385 Lopez, Ray(D) Relating to the collection and publication of affordable housing information by certain municipalities and the Texas Department of Housing and Community Affairs.

AI Summary: This bill aims to enhance the availability and accessibility of affordable housing information in Texas by establishing mandated processes for municipalities. It allows municipalities with a population of 1.3 million or less to appropriate up to 1% of their general fund budget for promoting affordable housing awareness, while general-law municipalities are limited to 5 cents per $100 assessed valuation for similar aims.

The bill defines affordable housing units broadly, ensuring inclusion of various types of housing options like public housing and income-restricted units. Additionally, it mandates that municipalities conduct annual surveys to gather comprehensive data about affordable housing units, encompassing details such as rent, utilitarian costs, eligibility criteria, social services, and proximity to essential amenities.

Municipalities must also create a searchable database to publish this information online, enabling residents to access the data efficiently. The Texas Department of Housing and Community Affairs will oversee the implementation of these requirements by ensuring adherence to rules regarding data compilation and publication, and it will produce reports on the state's affordable housing landscape using this data. The law will take effect on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 390 Plesa, Mihaela(D) Relating to the components of a school district's enrichment tax rate and the calculation of the guaranteed yield under the Foundation School Program.

Companions: HB 2377 Plesa, Mihaela (F)(D) (Refiled from 88R Session)

AI Summary: This bill, filed under Bill Number TX89RHB 390 by Mihaela Plesa, proposes significant changes to the enrichment tax rate structure and the calculation of the guaranteed yield under the Foundation School Program.

The first major change affects Section 45.0032(b), whereby a district's enrichment tax rate can now include up to ten cents of additional maintenance and operations tax effort, up from the previous maximum of eight cents. This adjustment allows districts to raise more revenue through the enrichment tax, enhancing their financial flexibility.

The second primary change is found in Section 48.202(a-1), where the dollar amount guaranteed per weighted student per cent of tax effort is recalibrated. The calculation for the guaranteed yield now uses the increased threshold of ten cents for determining the initial state and local fund calculation for districts exceeding their tier one tax rates. Specifically, this means multiplying $6,160 by 0.016 for the first ten cents and adjusting subsequent calculations accordingly.

The bill is set to take effect on September 1, 2025, and aims to provide greater funding potential to school districts within Texas, thereby supporting educational resources and programs more effectively.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 398 Tepper, Carl(R) Relating to the limitations on increases in the appraised value of certain property for ad valorem tax purposes.

AI Summary: This bill seeks to amend the Tax Code concerning limitations on the increases in the appraised value of properties for ad valorem tax purposes. The most notable changes include significant reductions in the maximum allowable annual increases for appraisals: the limit for residence homesteads will be 2.5%, previously 10%, and for other real properties, the limit will be 8%, down from 20%.

The definition of "new improvement" is refined to clarify that itexcludes routine maintenance or repairs, thus preventing these from contributing to increased appraisals. The bill also adjusts the notification requirements to ensure property owners are informed about the revised 8% increase limit, while eliminating the previously established expiration date for the circuit breaker provision set for 2026.

Moreover, the bill repeals certain sections of existing statutes from previous sessions that previously governed appraisal limits. Importantly, the bill's implementation is contingent upon the approval of a related constitutional amendment by Texas voters, which, if successful, is set to take effect on January 1, 2026. This structured approach reflects ongoing efforts to provide stability and predictability in property tax assessments.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 399 (4) — Bernal, Diego(D) — Relating to the exemption from ad valorem taxation of income-producing tangible personal property for a certain period of time.

AI Summary: This bill, numbered TX89RHB 399, aims to enhance the economic landscape for small businesses in Texas by adding Section 11.144 to the Tax Code. The new section permits an exemption from ad valorem taxation for tangible personal property that is specifically held or used for the production of income for a limited time frame of three years after incorporation under relevant laws. The bill specifically targets small businesses, referencing the definition provided in Section 481.401(10) of the Government Code, as well as persons who submit a rendition statement under Section 22.01 of the Tax Code.

The provisions of this act are applicable to ad valorem taxes that are levied for tax years commencing on or after the act's effective date, which is set for January 1, 2026. However, the bill's implementation is contingent upon the prior approval of a constitutional amendment proposed by the 89th Legislature, Regular Session, 2025, specifically permitting the taxation exemption. If this amendment does not receive voter approval, the act will have no effect. This approach underscores the legislature's intent to empower small businesses through potentially significant tax relief.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HB 416 (1) — Tepper, Carl(R) — Relating to the deadlines for performing various functions in connection with the ad valorem tax system.

AI Summary: The bill primarily seeks to establish new deadlines and procedures surrounding the ad valorem tax system in Texas. It involves significant shifts in several key dates relevant to the certification and approval processes of property values, allowing for extended timelines to accommodate necessary evaluations.

Notably, the chief appraiser shall prepare and certify the appraisal rolls to the assessors by August 25, moving from the previous date of July 25. Similarly, the assessor must submit the required appraisal roll to the taxing units governing body by September 1, with corresponding adjustments made to various notification and request dates.

The governing bodies for taxing units must adopt their tax rates prior to the 60th day after receiving their certified appraisal rolls, reflecting a revised timeline that supports efficient management of tax assessments.

The bill also permits appraisal boards within large counties to postpone deadlines to September 15 under specific circumstances, thus ensuring that decisions are made with comprehensive evaluations of property records.

Ultimately, these alterations aim to enhance the operational efficiency of property tax assessments while also adhering to the administrative capacities of local governments. The act is slated to apply to ad valorem taxes for tax years starting January 1, 2026.

Track Name(s): Priority_Hot Watch

Bill History: 11-12-24 H Filed

HB 436 — Leo-Wilson, Terri(R) — Relating to the requirement by certain governmental entities for diversity, equity, and inclusion statements and training from employees, prospective employees, and contractors.

AI Summary: The bill, filed by Terri Leo-Wilson, seeks to regulate the requirements of government entities in Texas concerning diversity, equity, and inclusion (DEI) statements and training. It introduces Chapter 621 to the Texas Government Code, establishing clear definitions

and rules governing the responsibilities of governmental entities regarding DEI initiatives.

In Section 621.002, the bill outlines that these entities must not compel or require any employee or job applicant to provide DEI statements, nor condition hiring or continual employment on participation in DEI training, unless mandated by federal law. Governmental entities are required to develop policies that would impose disciplinary actions, including termination, on those who violate these stipulations.

Furthermore, Section 2252.911 specifies robust restrictions related to government contracts, indicating that entities cannot require DEI statements or training within the bidding process or contract conditions. Italso ensures that affected individuals can seek judicial relief if they face repercussions due to these new prohibitions.

The bill recognizes exceptions in various educational and research contexts, ensuring that educational integrity and the pursuit of knowledge are maintained. It specifies that data collection remains unaffected by these new rules. The bill will take effect immediately upon receiving a two-thirds legislative vote or on September 1, 2025, if that threshold is not met.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 441 Landgraf, Brooks(R) Relating to the sparsity adjustment for certain school districts under the Foundation School Program.

AI Summary: This bill, titled "An Act relating to the sparsity adjustment for certain school districts under the Foundation School Program," introduces significant changes aimed at adjusting funding for specific school districts based on their average daily attendance.

The key modification involves revising the attendance criteria for districts with fewer than 350 students. Under the new stipulations, these districts can receive a basic allotment calculated on the basis of 350 students if they meet certain conditions. They must offer a kindergarten through grade 12 program and have either a preceding or current years average daily attendance of at least 90 students or be situated at least 30 miles from the nearest high school district.

Moreover, the standards for districts with a kindergarten through grade 8 program are refined: the required average daily attendance threshold increases from 50 students to 75 students. For those districts that provide a kindergarten through grade 6 program, the attendance requirement is now set at 60 students, up from 40 students.

This act is set to take effect on September 1, 2025, highlighting a shift to bolster support for smaller and more isolated school districts through revised funding criteria.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 442 Bell, Cecil(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions:

HB 745	Dean, Jay(R)	(Refiled from 88R Session)
HB 1223	Metcalf, Will(R)	(Refiled from 88R Session)
HB 1733	Leach, Jeff(R)	(Refiled from 88R Session)
HB 3972	Cook, David(R)	(Refiled from 88R Session)
SB 152	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SB 881	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: This legislation seeks to amend Section 23.23(a) of the Tax Code, specifically regarding the limitations on increases in the appraised value of residence homesteads for ad valorem taxation. The bill permits appraisal offices to raise the appraised value of homesteads, but it restricts the increase to a maximum of 5 percent of the preceding year's appraised value, down from the previous limit of 10 percent. This change aims to more effectively protect homeowners from significant tax increases based on property appraisal fluctuations.

The new valuation cap will be applicable for a tax year that begins on or after the laws effective date. The Act is set to take effect on January 1, 2026, contingent upon the approval of a constitutional amendment by voters. This amendment would give the legislature the authority to lower the maximum appraised value limit for residence homesteads for tax purposes. If voters do not approve this amendment, the provisions of this Act will notbe enforced. Overall, this bill is focused on providing more financial relief for homeowners by curbing potential steep increases in property taxes due to appraisal valuations.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 445 Plesa, Mihaela(D) Relating to an early agreement credit for the purchase of attendance credit under the public school finance system.

Companions: HB 2378 Plesa, Mihaela (F)(D) (Refiled from 88R Session)

AI Summary: This bill introduces a new provision titled Early Agreement Credit to support school districts within Texas' public school finance system. The new Section 49.1541 stipulates that the total required payment for purchasing attendance credit by a school district can be reduced by four percent contingent upon the district submitting a signed agreement to the commissioner by September 1 of the school year for which the agreement applies. This measure aims to encourage timely financial agreements and might enhance the efficiency of fund allocation toward student attendance.

Furthermore, the bill specifies that any reduction granted under the Early Agreement Credit will occur after accounting for any existing entitlements or reductions established by Section 49.157 and other relevant provisions. The effective date for this act is set for September 1, 2025, giving districts time to prepare for the adjustment in financial planning related to attendance credit purchases. By implementing this early agreement incentive, the state seeks to streamline school funding processes and promote proactive budgeting among educational entities.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 455 Schofield, Mike(R) Relating to the establishment of a limitation on the total amount of ad valorem taxes that certain taxing units may impose on the residence homesteads.

Companions: HB 1829 Shaheen, Matt(R) (Identical)
1-13-25 H Filed

AI Summary: The bill proposes a measure to limit ad valorem taxes imposed by specific taxing unitsprimarily counties, municipalities, and junior college districtson the residence homesteads of individuals who are disabled or 65 years of age and older, as well as their surviving spouses. This law aims to provide financial stability and protection for these vulnerable populations amid rising property taxes.

The legislation modifies existing provisions to replace "county, municipality, or junior college district" references with the more inclusive term "taxing unit," ensuring that all such units adhere to the new limitations. Under this bill, if a qualifying individual first receives an exemption prior to 2026, their tax limitation will be calculated based on their taxes from the 2025 tax year, with adjustments for certain improvements.

Surviving spouses are given the right to retain tax limitations if they qualify based on age and residency criteria following the death of theirspouse. The bill also stipulates that these tax limitations remain in effect even in the event of property improvements, creating a stable fiscal landscape for long-term residents.

The act will come into effect on January 1, 2026, contingent on the approval of a constitutional amendment aimed at imposing similar tax limitations by the Texas Legislature. If rejected, this act will hold no legal weight.

Track Name(s): OV65 Ceiling

Bill History: 11-12-24 H Filed

HB 490 Bell, Cecil(R) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Companions: HB 1898 Cook, David(R) (Identical)
1-16-25 H Filed

AI Summary: This bill, TX89RHB 490, aims to modify the appraisal practices for real property in Texas, particularly focusing on the limitations imposed on the appraised values for ad valorem tax purposes. A significant change is the removal of terms that specifically referred to "residence homestead," thereby allowing the limitation on appraised value to apply across all types of real property. The maximum allowable increase in appraised value has been reduced from 10% to 5%, based on the prior years appraisal, modifying the financial

impact on property owners.

New provisions now clarify the process for ownership transitions that will affect the appraisal limitations, especially concerning applicable situations for spouses or joint ownership scenarios. The bill also eliminates all references to the previously established circuit breaker tax limitation criteria, simplifying the appraisal process. Furthermore, it broadens the definition of "real property" to explicitly include manufactured homes, ensuring they are covered under the same valuation rules.

Lastly, the bill stipulates that it will only take effect if a related constitutional amendment is approved by voters in 2025, which would authorize the legislature to set a cap on property values at a maximum of 105% of the previous years assessed value, emphasizing the interconnectedness of this legislation with broader property tax reforms.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 511 (4) Bernal, Diego(D)

Relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of an unpaid caregiver of an individual who is eligible.

Companions:

HB 144	Bernal, Diego(D)	(Refiled from 88R Session)
HB 147	Bernal, Diego(D)	(Refiled from 88R Session)

AI Summary: The bill aims to provide financial relief to unpaid caregivers who support individuals waiting for long-term services and supports under the Medicaid program. It adds a new section to the Texas Tax Code, specifically Section 11.136, which establishes that qualifying caregivers are entitled to an exemption from property taxation on their residence homestead for the entire duration that the individual they care for remains on the interest list for Medicaid services.

Key definitions provided include "qualifying caregiver," which identifies those offering unpaid care, and "qualifying individual," which is the person receiving care who is eligible for Medicaid services. The bill stipulates that this exemption will reduce the financial burden on caregivers, allowing them to provide crucial support without the added stress of property taxes.

Additionally, the bill amends existing sections of the Tax Code to streamline how these exemptions are applied, ensuring that once a caregiver qualifies, they do not need to reapply annually unless their situation changes. Special provisions detail the calculation of taxes due when an exemption is granted partway through the tax year and ensure that abstracted properties are not counted as taxable.

The effectiveness of this bill is subject to voter approval of an accompanying constitutional amendment, which would formally allow for such exemptions, and is scheduled to come into force on January 1, 2026, contingent on that approval.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HB 518 Leo-Wilson, Terri(R)

Relating to the ownership of agricultural land by nonresident aliens or foreign entities.

AI Summary: This bill establishes new regulations regarding the ownership of agricultural land in Texas by nonresident aliens and foreign entities. It introduces a new Chapter 3 to the Agriculture Code that defines key terms such as "Agricultural land," "Foreign," and "Nonresident alien." Under Section 3.002, the bill explicitly prohibits nonresident aliens, foreign businesses, and foreign governments from purchasing or acquiring agricultural land in the state. This significantrestriction aims to protect local agricultural interests from foreign ownership.

To enhance transparency, Section 3.003 requires the state's agricultural department to submit an annual report identifying any agricultural land owned by the aforementioned categories. This report must be made public on the department's website, ensuring that stakeholders are informed of foreign ownership within the state.

Furthermore, the existing Section 5.005 of the Property Code is amended to clarify that, exceptfor the provisions established in the new Chapter 3, aliens (including these foreign entities) do not enjoy the same property rights as U.S. citizens in terms of agricultural land.

The bill is set to take effect on September 1, 2025, impacting future transactions and ownership structures involving agricultural land in Texas.

Track Name(s): Ag

Bill History: 11-12-24 H Filed

HB 523 Harrison, Brian(R) Relating to the authority of the legislature, courts, the governor, and other state and local officials regarding declared states of disaster.

Companions: HB 911 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: The proposed act enhances the legal framework surrounding declared states of disaster in Texas by introducing several critical new provisions aimed at protecting individual rights while enabling effective disaster management.

Under Sec. 418.007, state and local officials are authorized to issue nonbinding guidelines and coordinate resources as necessary during disasters. The following section, Sec. 418.008, fortifies individual rights by establishing that orders affecting private citizens must be narrowly tailored for compelling public health or safety purposes and have limited duration, scope, and applicability. Furthermore, Sec. 418.009 enables district and appellate courts to expeditiously hear challenges to disaster orders, giving them the authority to invalidate any order that does not meet the established criteria of narrow tailoring.

The bill also revises existing regulations found in Sec. 418.012, specifying that only the governor may issue orders that infringe upon constitutional rights, along with detailing the duration of such orders. Additionally, the act streamlines the process for declaring and terminating states of disaster, limiting the governor's powers and ensuring legislative oversight.

Finally, modifications to the provisions related to the suspension of rules and regulations during disasters clarify the processes involved while maintaining efficacy in response efforts. The bill's overall intent is to strike a balance between effective disaster response and the safeguarding of individual liberties. The act will take effect immediately upon a two-thirds vote or on September 1, 2025, if that threshold is not met.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 546 Bell, Cecil(R) Relating to the eligibility of land taken by condemnation for appraisal for ad valorem tax purposes as qualified open-space land.

Companions: HB 4325 Bell, Cecil(R) (Refiled from 88R Session)

AI Summary: This bill aims to amend Section 23.56 of the Texas Tax Code to redefine the eligibility criteria for land appraisals as open-space land for ad valorem tax purposes. Specifically, it enhances ineligibility criteria by stating that land taken by condemnation is not eligible for such appraisal if owned by an entity other than the state or a political subdivision. This change targets land ownership by corporations or legal entities that may have nonresident aliens or foreign governments ina majority ownership position, reflecting a growing concern over property management by non-local entities.

Additionally, the bill retains existing conditions under which land locations inside incorporated cities may still qualify, specifically involving municipal service standards, agricultural active use, and wildlife management practices. These adjustments are designed to protect local property interests while clarifying the operational scope of qualified open-space land. The bill is set to take effect on September 1, 2025, affecting appraisals for tax years beginning after that date.

Track Name(s): Ag

Bill History: 11-12-24 H Filed

HB 552 Gonzalez, Mary(D) Relating to a study by the Texas A&M AgriLife Extension Service to determine standards for the appraisal for ad valorem tax purposes of certain agricultural land used to raise or keep bees.

AI Summary: This bill, introduced by Mary Gonzalez, aims to address the valuation of agricultural land used for beekeeping in Texas for taxation purposes. The Texas A&M AgriLife Extension Service is directed to undertake a comprehensive study focusing on the appraisal standards for such lands under Subchapter D, Chapter 23 of the Tax Code.

Key elements of the study include assessing factors that vary by geographical location, the number of bee colonies present, and the actual output of products produced by the bees, all of which impact pollination and the commercial value of the goods produced.

Upon completion, the study report is mandated to be delivered by August 31, 2026, to critical state figures, including the governor and legislative leaders, ensuring transparency and providing a foundation for potential future legislative actions regarding bee-related agricultural activities.

The bill has a set expiration date of September 1, 2027, which establishes a timeline for the review of its impact and effectiveness. Its potential for immediate implementation hinges on achieving legislative support, reflecting the urgency and importance of supporting beekeeping as a viable agricultural practice in Texas.

Track Name(s): Ag, TAAD- SUPPORT

Bill History: 11-12-24 H Filed

HB 558 Schofield, Mike(R) Relating to the provision of funding under the public school finance system on the basis of property values that take into account optional homestead exemptions.

Companions:

HB 152	Raymond, Richard(D) 11-12-24 H Filed	(Identical)
HB 1153	Hull, Lacey(R) 11-12-24 H Filed	(Identical)

AI Summary: The bill filed by Mike Schofield aims to modify the public school finance system in Texas by adjusting the methodology for determining property values for school funding. A significant change is made to how taxable value is defined, specifically by fully accounting for all residence homestead exemptions under Section 11.13(n) of the Tax Code, which affects the overall funding calculation for school districts. Prior to this change, only one-half of these exemptions were considered.

Additionally, the bill repeals Section 48.259 of the Education Code, which may affect certain existing guidelines or funding mechanisms. The application of the newly redefined taxable value will be initiated for school district property value studies that begin on or after January 1, 2026, ensuring that the impacts of these changes are rolled out systematically and do not disrupt prior fiscal year calculations.

The provisions of this act are set to take effect on September 1, 2025, allowing time for school districts and relevant authorities to adapt to the new framework for property values and funding allocations. Overall, the bill is designed to offer a fairer calculation method that is more reflective of actual homestead exemptions, positively influencing school funding as property values change.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 571 Cain, Briscoe(R) Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:

HB 671	Shaheen, Matt(R) 11-12-24 H Filed	(Identical)

AI Summary: The bill's main objective is to regulate the use of public funds by political subdivisions for lobbying activities. It establishes Section 556.0056 of the Government Code, which prohibits political subdivisions from spending public funds for the hiring of individuals required to register as lobbyists or for payments to organizations that do so, with specified exceptions for activities concerning military-related legislative matters. Taxpayers or residents of a political subdivision can file for injunctive relief if such prohibited spending occurs, and if successful, they are eligible to recover their attorneys fees and costs.

Additionally, the bill amends Section 89.002 of the Local Government Code, clarifying that while counties can use general funds for membership fees and dues to nonprofit associations, they cannot engage in activities that directly influence legislation, although previous language on lobbying exceptions has been deleted. A transition provisionensures that the new regulations apply only to spending after the effective date of the Act, which is set for September 1, 2025. This bill aims to prevent misuse of public funds while providing accountability mechanisms for the community.

Track Name(s): HR & Finance, Filed and Misc

Bill History: 11-12-24 H Filed

HB 593 Bernal, Diego(D) Relating to the compensatory education allotment for homeless students or students in foster care under the Foundation School Program.

Companions: HB 313 Bernal, Diego(D) (Refiled from 88R Session)

AI Summary: This bill, authored by Diego Bernal, focuses on enhancing financial support for homeless students and students in foster care under the Foundation School Program in Texas. Specifically, it amends Section 48.104(e-1) of the Education Code. Under the new provision, a school district will receive an annual compensatory education allotment for each eligible student that is 2.41 times the basic allotment. This new formula is designed to provide greater financial resources to assist districts in supporting these vulnerable student populations, ensuring their educational needs are adequately met.

The legislation aims to create a more equitable funding structure for school districts serving students facing housing instability or those in the conservatorship of the Department of Family and Protective Services. By implementing this change, the bill seeks to address the challenges that low-income, homeless, or foster care students face within the educational system, thus promoting better educational outcomes. The bill is set to take effect on September 1, 2025, providing time for school districts to adapt to the new funding parameters.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 595 Howard, Donna(D) Relating to the basic allotment and guaranteed yield under the Foundation School Program, including an adjustment in those amounts to reflect inflation.

AI Summary: This bill proposes significant updates to the Foundation School Program in Texas, focusing on financial adjustments concerning student allotments. Key changes include an increase of the basic allotment per student from $6,160 to $7,075. This amount represents the maximum for each student in average daily attendance, excluding special education time in non-mainstream settings.

Moreover, a new provision, Subsection (a-1), is introduced, which requires the basic allotment to be adjusted annually starting in the 2026-2027 school year. The adjustment will reflect the rate of inflation as determined by the Consumer Price Index for All Urban Consumers, effectively ensuring that the allotments keep pace with inflation and maintaining their real value over time.

In addition, the calculation of the guaranteed yield reflects these changes, eliminating the reference to the previous amount of $6,160 in favor of using the updated maximum value of $7,075 for determining state and local funding levels relative to tax efforts.

The legislation is designed to enhance the financial support for school districts, ensuring that they are better equipped to meet educational needs amid changing economic conditions. The bill is set to take effect on September 1, 2025.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 622 (3) Bernal, Diego(D) Relating to mandatory sales price disclosure in commercial and industrial real property sales.

AI Summary: The proposed bill (TX89RHB 622) seeks to improve transparency in the sales of commercial and industrial real property by establishing a mandatory sales price disclosure requirement. Under the newly added Section 12.0014 of the Property Code, any instrument that conveys such properties cannot be filed for record in the county clerk's office unless it explicitly discloses the sales price of the property being sold.

To ensure compliance, the bill outlines that the purchaser will incur a civil penalty of five percent of the sales price for each instance of failing to disclose this information. The responsibility for enforcing these penalties falls on the attorney general or the respective county or district attorney from the area where the real estate transaction occurs, allowing for legal action to be taken against violators.

Furthermore, the bill clarifies that this new requirement does not pertain to transactions involving only a mineral interest in real property. If enacted, this law will come into effect on September 1, 2025, aiming to incentivize proper disclosure and improve regulatory oversight within the real estate market in Texas.

Track Name(s): Appraisal, TAAD- SUPPORT

Bill History: 11-12-24 H Filed

HB 642 Bernal, Diego(D)

Relating to a limitation on the total amount of ad valorem taxes that a school district may impose on certain residence homesteads following a substantial school tax increase.

AI Summary: The bill aims to establish a framework for limiting ad valorem taxes imposed by school districts on certain residence homesteads, particularly following substantial tax increases.

Upon qualifying for 15 consecutive years, if the school district taxes for the 15th year exceed by 120% those of the first year, a limitation applies, capping taxes in future years at the lesser of three specific amounts. The act outlines that this limitation will not apply to tax increases that took effect prior to the 2012 tax year, protecting those long-term residents from sudden tax spikes.

In addition, the bill provides provisions for surviving spouses to continue benefiting from the limitation, thus ensuring financial stability for widowed partners residing in the qualifying homes. The defined scenarios under which the tax limitation can lapse or remain in force include situations of ownership transfer to qualifying trusts or continued eligibility for existing exemptions.

The chief appraiser has the responsibility to validate and report any portions of taxable values exempt from the newly defined school district taxes, ensuring accurate accounting of those affected by the limitation.

Finally, the bill indicates that its provisions will only take effect if voters approve an associated constitutional amendment proposed by the legislature; if not, the enacted law will not be significant. This emphasizes the legislative intent to establish a protective measure for long-term residents and highlights community involvement through the voting process.

Track Name(s): Appraisal Limitations, School Finance

Bill History: 11-12-24 H Filed

HB 650 DeAyala, Emilio(R)

Relating to a credit for prepayment of the amount required to be paid by a school district for the purchase of attendance credit under the public school finance system.

Companions: HB 1939 Meyer, Morgan(R) (Identical)
1-17-25 H Filed

AI Summary: The proposed bill, TX89RHB 650, aims to enhance the public school finance system by adding Section 49.1541 to Subchapter D, Chapter 49 of the Education Code. This new section grants a four percent credit reduction to school districts on the total amount required to purchase attendance credit for a school year. The incentive is contingent upon the district electing to pay for the attendance credit as outlined in Section 49.154(a)(2) and completing the payment by February 15 of the applicable school year.

Additionally, the credit reduction will only be applied after any other applicable adjustments the district may be entitled to under Section 49.157 or similar provisions. This initiative is designed to promote timely financial planning and resource management within school districts, ultimately benefiting their funding frameworks.

The act is set to take effect on September 1, 2025, allowing districts ample time to prepare for the implementation of this financialincentive.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 670 Bucy, John(D)

Relating to the authority of a taxing unit other than a school district to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose on the residence homesteads.

Companions: SB 488 Kolkhorst, Lois(R) (Identical)
11-22-24 S Filed

AI Summary: The bill, introduced by John Bucy, expands the ability of various taxing units, excluding school districts, to establish limitations on the amount of ad valorem taxes on the residences of individuals who are disabled or 65 years of age or older, as well as their surviving spouses. Key provisions include amendments to Section 11.261 of the Tax Code, which clarify that this section is applicable to all taxing units and not just specific categories like counties or municipalities.

The changes aim to secure financial relief for vulnerable populations by preventing significant annual tax increases on their primary residences. This includes stipulations

that limit tax rates based on the lowest amount charged in prior tax years, alongside allowances for property improvements while maintaining the tax cap.

Moreover, the bill stipulates that if a qualifying individual passes away, their surviving spouse can inherit the tax limitation under specific conditions, ensuring ongoing financial protection. The legislation also includes definitions relevant to tax calculations, particularly around exemptions for homesteads, and clarifies the process for effectively implementing tax limitations in future tax years.

Finally, the proposed act will take effect on January 1, 2026, conditional upon voter approval of a related constitutional amendment, ensuring that the full intent of aiding disabled and elderly homeowners is realized.

Track Name(s): Appraisal Limitations, TAAD- OPPOSE

Bill History: 11-12-24 H Filed

HB 671 Shaheen, Matt(R) Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions: HB 571 Cain, Briscoe(R) (Identical)
11-12-24 H Filed

AI Summary: This bill aims to regulate the use of public funds by political subdivisions, specifically in relation to lobbying activities. By adding Section 556.0056 to the Government Code, it prohibits political subdivisions from utilizing public funds for hiring lobbyists or paying non-profit associations that hire lobbyists for lobbying members of the legislature. The bill empowers taxpayers and residents to seek injunctive relief if these rules are violated, allowing them to recover attorney's fees if they succeed in their legal actions.

Additionally, the bill clarifies that counties and municipalities can still spend funds on lobbying specifically aimed at influencing legislation related to the military and veterans. Employees of nonprofit associations may continue to provide legislative services, including tracking bills, communicating with legislators, and providing testimony.

Moreover, the bill amends Section 89.002 of the Local Government Code, aligning it with the newrestrictions. While removing previous provisions that hindered associations from influencing legislation, it maintains the ban on political contributions by associations. This bill is effective starting September 1, 2025, and applies only to expenditures made after this date.

Track Name(s): HR & Finance, Filed and Misc

Bill History: 11-12-24 H Filed

HB 672 Leo-Wilson, Terri(R) Relating to the use of a political contribution to pay a civil penalty or fine imposed by the Texas Ethics Commission.

AI Summary: This bill, filed by Terri Leo-Wilson, concerns the regulation of political contributions in the context of civil penalties or fines imposed by the Texas Ethics Commission. Specifically, it adds a new Subsection (c-1) to the existing Section 253.035 of the Election Code. This new subsection explicitly prohibits the use of political contributions for the purpose of paying civil penalties or fines imposed by the Texas Ethics Commission. The prohibitions are in line with the existing guidelines outlined in Subsections (a) and (b), further clarifying the appropriate use of political funds.

Furthermore, the bill clarifies the scope of its applicability; it states that the newly imposed restrictions on using political contributions for fines or penalties only apply to those penalties or fines imposed after the effective date of the Act. Civil penalties or fines that were imposed prior to this effective date will continue to be handled according to the law that was in effect at the timethey were imposed. The bill is set to take effect on September 1, 2025, ensuring no retroactive impact on past penalties or fines.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 675 Vasut, Cody(R) Relating to the imposition of charges by a governmental body for providing copies of public information under the public information law.

AI Summary: This bill seeks to modify the existing regulations around the charges imposed by governmental bodies for copies of public information in Texas, focusing on public access

and accountability.

In Section 1, a new provision is introduced in Section 552.261, which stipulates that governmental bodies cannot impose charges for copies of reports required to be filed under certain election codes unless they have made all such records from the past three years available on their websites. This change aims to enhance public accessibility to electoral information and to streamline the process of accessing important documents.

In Section 2, another provision is established in Section 552.269, empowering the attorney general to have the discretion to cancel or reduce any charges levied by governmental bodies. This can occur under two conditions: firstly, if the agency has not maintained the requested information per standard recordkeeping practices, or secondly, if they failed to comply with public information request protocols. This ensures accountability and encourages governmental bodies to adhere to proper information management practices.

The bill is applicable only to requests for public information received after its effective date of September 1, 2025, thereby establishing a clear timeline for enforcement of these changes.

Track Name(s): Open Meeting/Records

Bill History: 11-12-24 H Filed

T ☐ HB 683 Bernal, Diego(D) Relating to the use of average enrollment for purposes of the public school finance system.

Companions: HB 236 Landgraf, Brooks(R) (Identical)
11-12-24 H Filed

AI Summary: This legislation primarily modifies the public school finance system in Texas by transitioning from daily attendance to average enrollment as the basis for funding calculations. This change aims to ensure more stable funding for districts with fluctuating student populations. The new method for calculating average enrollment simplifies the funding process by standardizing the metrics used in various scenarios, such as military closures and disaster impacts.

Key provisions state that school districts facing a decline in student numbers of 2% or more will continue to receive funding based on specific criteria that protect against sudden funding losses. Specifically, these districts will be funded based on the previous year's actual average enrollment if military closures drive enrollment down, or a percentage cap on adjustments in other cases.

Furthermore, districts that provide specialized instructional frameworks or services for students are better accommodated within funding structures, ensuring that unique educational needs do not disadvantage them financially. The commissioner of education is granted authority to adopt rules that further facilitate these changes.

Ultimately, by shifting the language and approach in numerous sections of the Education Code, the bill seeks to create a more equitable and predictable funding model for Texas schools, with the intended effect of improving educational stability across varied economic and demographic contexts. The act takes effect on September 1, 2025.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

T ☐ HB 691 Goodwin, Vikki(D) Relating to the minimum wage.

AI Summary: This bill proposes significant changes to the Texas Labor Code regarding the minimum wage and compensation for tipped employees.

Under the new provisions in Section 62.051, the minimum wage is established at $19 per hour, removing the previous allowance for employers to pay the federal minimum wage under the Fair Labor Standards Act. This change emphasizes the State's intention to set a higher pay standard that benefits workers directly.

In Section 62.052, the definition of "tipped employee" is clarified, and new regulations require employers to ensure that tipped employees receive at least half of the pay defined in Section 63.025. Importantly, it prohibits reductions in wages through tip credits, ensuring that employees receive fair compensation. Additionally, the section explicitly states that employers are not permitted to retain any portion of the tips earned by their employees, safeguarding workers' earnings.

Finally, Section 62.151 is repealed, indicating a shift in the legislative framework that may affect prior regulations or considerations related to minimum wage standards.

The bill will take effect on September 1, 2025, establishing a new economic standard for workers across Texas.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 698 Harrison, Brian(R) Relating to the abolition of ad valorem taxes and the creation of a joint interim committee on the abolition of those taxes.

Companions: HB 3455 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: This bill focuses on the abolition of ad valorem taxes in Texas and the establishment of a joint interim committee dedicated to studying the implications of this change. The committee consists of ten membersfive appointed by the Speaker of the House of Representatives and five by the Lieutenant Governorwho will co-chair and convene to conduct a comprehensive investigation.

The critical responsibilities of the committee include determining how to replace the lost local taxrevenue through an increase in local sales and use tax, evaluating the authority of political subdivisions to impose such taxes, and considering the necessary rates to generate equivalent revenue. They will also explore the potential need for redistribution of sales tax revenues to address disparities arising from the abolition of ad valorem taxes. The committee is required to submit a detailed report to the legislature by December 1, 2026, summarizing their findings and recommendations for legislative action.

This Act includes a definitive repeal of Title 1 of the Tax Code, establishing that neither the state nor its subdivisions may impose ad valorem taxes. However, existing liabilities before January 1, 2031 will continue to be enforced under the prior regulations. The bill will be enacted only if a constitutional amendment regarding the abolition is approved by voters, taking effect on January 1, 2026, while the provisions of how taxes will be handled will have specific effectiveness starting on January 1, 2031.

Track Name(s): Track for Hearing

Bill History: 11-12-24 H Filed

HB 725 Shaheen, Matt(R) Relating to the permissible uses of the bilingual education allotment provided under the Foundation School Program.

Companions: SB 1798 LaMantia, Morgan (F)(D) (Refiled from 88R Session)

AI Summary: This bill amends the Education Code to address the permissible uses of the bilingual education allotment provided under the Foundation School Program in Texas. It specifies that at least 55% of the allocated funds must be used for providing bilingual education or special language programs under Subchapter B, Chapter 29.

In detailing the allowable expenditures for this funding, the bill permits the use of funds for various specific areas, including program and student evaluation, instructional materials and equipment, staff development, salaries for teachers (with salary supplements being removed), incremental costs associated with smaller class sizes, and other necessary supplies for quality instruction. This change emphasizes the importance of direct salary funding without the complexity of salary supplements, aiming for clearer financial allocation within school districts.

The provisions of the bill will take effect beginning with the 2025-2026 school year, and it stipulates that it will become effective immediately if it receives a two-thirds majority vote from the members of both houses. If not, the law will take effect on September 1, 2025. Overall, this bill aims to enhance the usage and accountability of funding aimed at improving bilingual education programs in Texas schools.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 726 (2) — Reynolds, Ron(D)

Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 132	Bucy, John(D)	(Refiled from 88R Session)
SB 39	Zaffirini, Judith(D)	(Refiled from 88R Session)
SB 71	Johnson, Nathan(D)	(Refiled from 88R Session)
HB 197	Bucy, John(D) 11-12-24 H Filed	(Identical)
HB 807	Bernal, Diego(D) 11-12-24 H Filed	(Identical)
HB 1423	Goodwin, Vikki(D) 11-20-24 H Filed	(Identical)

AI Summary: The bill seeks to expand Medicaid eligibility in Texas following the guidelines of the Patient Protection and Affordable Care Act. A new section, Section 32.351, is established to enable the Health and Human Services Commission to provide medical assistance to all individuals who qualify based on available federal matching funds. This inclusion represents a significant shift towards widening access to healthcare coverage for residents of Texas.

To ensure accountability and transparency regarding the effects of this policy change, Section 32.352 requires an annual report detailing various impacts, including the number of uninsured individuals, state and local healthcare costs, and the financial burden of uncompensated care on hospitals.

The changes stipulated in this bill will only apply to eligibility determinations made on or after January 1, 2026, and the executive commissioner is charged with the implementation process, which includes necessary notifications to federal entities and potential requests for waivers if needed. Importantly, the bill's enactment is contingent upon voter approval of a constitutional amendment that mandates Medicaid expansion under the federal guidelines. If this amendment is rejected, the provisions of this bill will not take effect.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 H Filed

HB 739 — Schofield, Mike(R)

Relating to the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on certain residence homesteads.

Companions:

HB 721	Schofield, Mike(R)	(Refiled from 88R Session)

AI Summary: The proposed bill, TX89RHB 739, seeks to regulate the interest rates that accrue on residence homesteads while taxes are deferred or abated under Texas laws. It specifically modifies Section 33.06(d) of the Tax Code by introducing new provisions to calculate the interest rate, ensuring that it is either the five-year Constant Maturity Treasury Rate or five percent, whichever is lower, thereby providing taxpayers potentially lower interest rates than those previously established under Section 33.01.

The bill also clarifies that penalties from Section 33.01 will not be incurred during the tax deferral or abatement period, thus offering additional relief. Furthermore, it stipulates that the additional penalties stipulated in Section 33.07 can only be enforced if taxes remain unpaid beyond 181 days after the expiration of the deferral period. This bill applies retroactively to interest accrued during deferral periods prior to September 1, 2025, as long as the tax remainsunpaid, securing fair treatment for eligible taxpayers. Finally, the bill is set to take effect on September 1, 2025, providing a timeline for impacted individuals to adjust to these changes.

Track Name(s): Collections

Bill History: 11-12-24 H Filed

HB 755 (2) — Spiller, David(R)

Relating to certain requirements applicable to certain public entities that engage in lobbying.

Companions:

HB 170	Spiller, David(R)	(Refiled from 88R Session)

AI Summary: The proposed bill, TX89RHB 755, aims to regulate lobbying activities conducted by certain public entities in Texas, emphasizing transparency and accountability in the use of public funds for lobbying purposes. Section 556.0056 establishes that public entities including political subdivisions, special districts, various transportation authorities, and public educational institutions are subject to specific requirements.

These entities will face restrictions on contracting lobbyistswith public funds unless there is a majority approval in an open meeting and the expenditure is clearly outlined as a separate agenda item. In order to ensure transparency, the entities are mandated to publish detailed information on their respective websites regarding payments made to lobbyists, including the nature of the contract and any legislative agendas.

Furthermore, the bill prohibits reimbursement for any lobbying-related expenses related to food, beverages, or entertainment, reinforcing a stricter stance on the ethical use of public finances. Should entities fail to comply, citizens are empowered to file complaints with the Texas Ethics Commission. The bill upholds communication rights for officials of public entities when interacting with legislative members.

Finally, the Act calls for the repeal of Section 2254.030 of the Government Code, and it states that the new provisions will only govern contracts established after the designated effective date of September 1, 2025.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 H Filed

T ☐ HB 762 Leach, Jeff(R) Relating to severance pay for political subdivision employees and independent contractors.

AI Summary: Bill TX89RHB 762 establishes Section 180.011 in the Local Government Code to regulate severance pay for employees and independent contractors of political subdivisions in Texas. The bill aims to ensure fiscal responsibility by placing limitations on severance pay that can be drawn from taxpayer funds.

The legislation defines misconduct broadly to include any inappropriate actions by an employee or contractor, including situations involving criminal conduct. In practical terms, any severance compensation paid cannot exceed what the employee or contractor would earn for a maximum of 20 weeks, with exclusions for benefits like vacation pay.

The bill emphasizes transparency by mandating that all severance agreements must be displayed prominently on the political subdivisions website, thereby making the terms public and accessible. Additionally, it restricts judicial recourse for individuals in disputes concerning severance payments unless those payments comply with the stipulationsoutlined in this new section.

Effective September 1, 2025, the provisions will apply to new contracts and actions, thereby directly influencing future employment and contractor agreements within the scope of local governments in Texas.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

T ☐ HB 763 Cain, Briscoe(R) Relating to the repeal of provisions authorizing certain taxing units in the year following the year in which a disaster occurs to adopt an ad valorem tax rate.

Companions: HB 1131 Oliverson, Tom(R) (Identical)
11-12-24 H Filed

AI Summary: This bill brings significant changes to the taxation process following a disaster in Texas, focusing on transparency and accountability in taxing units. It repeals provisions that previously allowed certain taxing units to adopt an ad valorem tax rate that exceeds the voter-approval tax rate without conducting an election, thereby tightening the regulations around tax rate increases after disaster declarations.

In Section 1, the bill modifies existing tax rate requirements forschool districts, specifically mandating a reduction of their tax rate if state and local funding per weighted student increases, ensuring that districts do not exceed prior tax levels in such cases. Exemptions previously permitted under Section 26.042(e) are removed, reinforcing the principle that no unapproved tax rate increases should take place.

Section 2 adjusts the heading for Section 26.042 of the Tax Code, focusing on the calculation rather than the adoption of voter-approval tax rates for taxing units in disaster areas. In Section 3, the stipulation that allows a taxing unit to specify a disaster

declaration for tax calculations is retained, but the authority to adopt a non-voter-approved tax rate based on such declarations is eliminated.

Lastly, the repeal of Sections 45.0032(d) and 26.042(d), (e), and (f) signifies an important shift towards controlling taxation in disaster-stricken areas and taking voter consent into serious account. This Act will take effect on January 1, 2026.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

T ☐ HB 774 Harrison, Brian(R) Relating to municipal and county ad valorem tax relief.

Companions: HB 4803 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: The bill introduces significant changes to municipal and county fiscal management concerning ad valorem taxes in Texas, emphasizing the management of surplus revenue and inflationary trends affecting local taxation.

Section 140.014 stipulates that surplus revenue, defined as any funds exceeding budget calculations adjusted for population growth and inflation, must be utilized by counties and municipalities for providing tax relief in the subsequent fiscal year. This ensures that local governments are actively working to mitigate the tax burden on property owners by effectively utilizing any financial excess.

Section 26.046 further establishes an annual limit on the tax rate that local governments can levy. This limit is calculated based on the total funds received, incorporating metrics for population growth and inflation rates while also considering alternate revenue streams. This section aims to promote fiscal responsibility and transparency in tax practices at the local level.

Additionally, the bill mandates a structured timeline for calculations and publishes the inflation rate and tax rate estimations, enhancing accountability. Local governments maintain the ability to exceed these limits if necessary for debt obligations, allowing for financial maneuvering in response to fiscal emergencies. The act takes effect on January 1, 2025, thereby ushering in a new framework for local tax practices in Texas.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

T ☐ HB 776 Leo-Wilson, Terri(R) Relating to the definition of "eligible school district" for purposes of the study of school district property values conducted by the comptroller of public accounts.

AI Summary: This bill, designated as TX89RHB 776 and filed by Representative Terri Leo-Wilson, aims to redefine what constitutes an "eligible school district" concerning the study of property values by the comptroller of public accounts in Texas.

Under the proposed law, an "eligible school district" is defined based on two conditions: first, that the compter finds the local value from the most recent study to be invalid compared to the state value; and second, that the local values from the two preceding studies were valid. Significant changes include the removal of two previously necessary conditionsspecifically, the requirement that the aggregate local value of property sampled meets a minimum percentage threshold, as well as the need for appraisal districts to be compliant with certain scoring requirements set forth in the comptroller's recent appraisals.

This bill is designed to simplify the qualifications for school districts deemed eligible for the study, effective only for tax yearscommencing after January 1, 2026, thereby maintaining the previous law for any studies conducted before this date. The act requires a two-thirds majority vote for immediate effect; if not achieved, it will take effect on September 1, 2025.

Track Name(s): PVS, TAAD- SUPPORT

Bill History: 11-12-24 H Filed

T ☐ HB 777 Walle, Armando(D) Relating to the places a public employer may provide for employees to express breast milk.

Companions: HB 818 Walle, Armando(D) (Refiled from 88R Session)

AI Summary: This bill, filed by Armando Walle, addresses the responsibilities of public employers regarding the provision of facilities for employees to express breast milk. It amends

Section 619.004 of the Government Code to specify that public employers must provide a reasonable amount of break time for employees whenever they need to express milk. Importantly, the act eliminates the previous stipulation that the area for expressing breast milk could be a multiple user bathroom.

Instead, the bill mandates that public employers must offer an alternative location that is shielded from view and free from intrusion by others, thereby ensuring privacy and comfort for employees expressing breast milk. This change aims to improve the working conditions for breastfeeding employees and underscores the importance of providing supportive environments for nursing mothers in the workplace. The bill is set to become effective on September 1, 2025.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 779 (1) Vasut, Cody(R)

Relating to the margin of error to be used by the comptroller of public accounts in connection with the property value study to determine whether the local value for a school district is valid.

AI Summary: This bill modifies the procedures related to the property value study carried out by the comptroller of public accounts as it pertains to determining the validity of local values in school districts. In the current law, the margin of error allowed when assessing the validity of a local value was capped at five percent. The new legislation alters this standard, allowing a maximum margin of error of fifteen percent, which provides greater flexibility for the comptroller in makingdeterminations based on a potentially larger sample of properties.

The implementation of this change will specifically apply to studies conducted for tax years beginning after January 1, 2026. School districts undergoing value assessments in earlier tax years will continue to adhere to the regulations in place before this modification.

Additionally, the bill stipulates the conditions under which it becomes effective: it will take effect immediately if it secures a two-thirds majority vote in both houses of the legislature. If this threshold is not met, the bill is set to take effect on September 1, 2025. This ensures a clear timeline and a gradual transition to the revised margin of error and its application in valuing school district properties.

Track Name(s): Priority_Hot Watch, PVS, TAAD- SUPPORT

Bill History: 11-12-24 H Filed

HB 790 Spiller, David(R)

Relating to the amount of an expenditure made by certain political subdivisions for which a competitive procurement method may be required to be used.

AI Summary: The bill, authored by David Spiller, significantly amends procurement regulations across multiple sections of Texas law, particularly by increasing the threshold for competitive procurement from $50,000 to $200,000 for various political subdivisions. This adjustment means that any contracts for goods and services, as mentioned in the Education Code, Health and Safety Code, and Local Government Code, with a value above $200,000 must now employ competitive procurement methods, including competitive bidding or proposals, thereby enhancing transparency and accountability in governmental spending.

The bill specifically modifies provisions related to the purchasing processes of school districts, municipalities, and counties. In instances where an expenditure exceeds $200,000, procedures such as competitive bidding, reverse auctions, or alternative procurement methods prescribed in Chapter 2269 of the Government Code are required. Additionally, the bill stipulates a new obligation for municipalities to engage with historically underutilized businesses for expenditures over $3,000 but less than $200,000.

Furthermore, the bill ensures that it applies only to purchases made on or after the effective date of September 1, 2025, providing clarity on the enforcement of these changes.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 807 (2) Bernal, Diego(D)

Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 132	Bucy, John(D)	(Refiled from 88R Session)
SB 39	Zaffirini, Judith(D)	(Refiled from 88R Session)

SB 71	Johnson, Nathan(D)	(Refiled from 88R Session)
HB 197	Bucy, John(D)	(Identical)
	11-12-24 H Filed	
HB 726	Reynolds, Ron(D)	(Identical)
	11-12-24 H Filed	
HB 1423	Goodwin, Vikki(D)	(Identical)
	11-20-24 H Filed	

AI Summary: The bill establishes significant changes to the eligibility for Medical Assistance in Texas by adding a new subchapter to the Human Resources Code, aimed at expanding the state's Medicaid enrollment as permitted under the Patient Protection and Affordable Care Act (ACA). Specifically, it mandates that the Texas commission provide medical assistance to all individuals who apply, as long as they qualify for available federal matching funds.

Additionally, an essential reporting mechanism is introduced, requiring the commission to submit an annual report by December 1st each year. This report will assess how the eligibility expansion affects several factors: the number of uninsured individuals, state healthcare costs (particularly for programs funded by the general revenue), local healthcare costs, and expenses related to charity care and uncompensated care for hospitals.

The act will only apply to those whose eligibility is determined or recertified on or after January 1, 2026. Moreover, its effectiveness is contingent upon the approval of a related constitutional amendment in the upcoming election; should the amendment fail, the provisions of this act will have no effect. This sets a clear pathway for Medicaid expansion in Texas, aligning with federal healthcare reform efforts.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 H Filed

HB 811 (2) Spiller, David(R) Relating to the applicability of lobbyist registration requirements to a person who provides legal services to a political subdivision.

Companions:	HB 163	Spiller, David(R)	(Refiled from 88R Session)

AI Summary: The proposed legislation, identified as TX89RHB 811, focuses on the lobbyist registration requirements concerning individuals providing legal services to political subdivisions. It amends Section 305.003 of the Government Code by adding Subsection (b-5), which establishes a clear exemption for lawyers who have established an attorney-client relationship with a political subdivision. Under this new provision, these individuals are not obligated to register as lobbyists while they provide legal services, provided they receive or are entitled to receive compensation, reimbursement, or expenses as part of their contractual agreement with the political subdivision.

This change is significant as it aims to alleviate potential administrative burdens on legal practitioners engaged in government work, ensuring they can perform their duties without the added requirement of lobbyist registration. The bill is set to take effect on September 1, 2025, allowing time fornecessary adjustments to be made regarding the implementation of this exemption.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 H Filed

HB 812 Reynolds, Ron(D) Relating to the minimum wage.

Companions:	HB 169	Reynolds, Ron(D)	(Refiled from 88R Session)
	HB 737	Walle, Armando(D)	(Refiled from 88R Session)
	HB 193	Walle, Armando(D)	(Identical)
		11-12-24 H Filed	

AI Summary: This bill, identified as TX89RHB 812, aims to establish a new minimum wage requirement in the state of Texas. It amends Section 62.051 of the Labor Code to state that employers must pay their employees not less than $15 an hour or the current federal minimum wage, thereby providing a clear and enforceable rate for worker compensation. This inclusion aims to enhance workers' earnings and potentially improve their standard of living by ensuring that they receive fair pay relativeto the cost of living.

Furthermore, the bill repeals Section 62.151, which previously existed in the Labor Code, indicating a shift towards simplifying the wage structure and possibly removing outdated or conflicting regulations regarding employee wage rates.

The scheduled effective date for this legislation is set for September 1, 2025, allowing time for employers and stakeholders to adjust to the new wage standards. This legislative change is positioned to play a significant role in shapinglabor standards and economic conditions within Texas in the coming years.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 814 (2) Bernal, Diego(D) — Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 226	Bernal, Diego(D)	(Refiled from 88R Session)
SB 72	Johnson, Nathan(D)	(Refiled from 88R Session)
SB 671	West, Royce(D)	(Refiled from 88R Session)
HB 262	Bucy, John(D) 11-12-24 H Filed	(Identical)
SB 638	Johnson, Nathan(D) 12-18-24 S Filed	(Identical)

AI Summary: This bill seeks to expand eligibility for Medicaid in Texas in accordance with the Patient Protection and Affordable Care Act. Under the newly established Section 32.351, the Texas Health and Human Services Commission (HHSC) is mandated to provide medical assistance to all individuals who apply for this assistance, given that federal matching funds are available. This significant move aims to increase access to healthcare for potentially thousands more Texans.

The bill also introduces a requirement for the HHSC to produce an annual report detailing the outcomes of the expanded eligibility. This report is to focus on metrics such as the increase in Medicaid beneficiaries, the impact on state and local healthcare costs, and the changes in charity care and uncompensated costs that hospitals face due to the expansion.

The implementation of these provisions is directed in Section 3, requiring the executive commissioner to act swiftly to ensure eligible individuals are accounted for, including addressing any necessary federal waivers. Importantly, the bill states that the provisions apply to initial eligibility determinations or recertifications made on or after the date the bill is implemented, not when an application was submitted, thus facilitating prompt access to medical assistance. The bill is set to take effect on September 1, 2025.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 H Filed

HB 829 Harrison, Brian(R) — Relating to the text of ballot propositions that increase taxes.

Companions:

HB 3717	Harrison, Brian(R)	(Refiled from 88R Session)

AI Summary: The bill, entitled "AN ACT relating to the text of ballot propositions that increase taxes," aims to enhance transparency in the electoral process regarding property tax increases in Texas. It amends Section 45.003(b-1) of the Education Code by stipulating that any ballot proposition concerning a property tax increase must prominently display a specific statement, which reads: "THIS IS A PROPERTY TAX INCREASE." This statement must be rendered in bold text and in size 42 font, ensuring that it captures the attention of voters.

The intent of this legislation is to provide voters with clear and direct information about the financial implications of their choices during elections. The application of this requirement is limited to elections that are ordered after the law takes effect on September 1, 2025. Overall, the bill is a commitment to improving voter awareness and decision-making related to tax increases within the state.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

HB 851 (2) Schofield, Mike(R) — Relating to the determination and reporting of the number of residence homesteads of certain property owners for which the owner is receiving certain ad valorem tax benefits.

AI Summary: The bill seeks to enhance the transparency and tracking of residence homesteads benefiting from certain ad valorem tax exemptions in the state of Texas. It adds new subsections to existing tax code sections that stipulate specific obligations for chief appraisers within school districts. In particular, chief appraisers are now tasked with

determining the count of residence homesteads that qualify for limitations on tax increases and those for which property owners have deferred tax collection or abated related lawsuits.

The bill requires chief appraisers to report their findings to the comptroller by September 1 each year. Subsequently, the comptroller must compile this data and produce a report by November 1 detailing the total number of homesteads subject to tax limitations and deferrals, broken down by school district. This initiative aims to provide legislative officials with up-to-date information on property tax exemptions and related financial impacts, thereby improving the overall governance and fiscal oversight of property tax benefits in Texas.

The bill is slated to take effect on January 1, 2026, and will be applicable for tax years beginning on or after that date.

Track Name(s): CAD Administration

Bill History: 11-12-24 H Filed

HB 860 Lalani, Suleman(D) Relating to requirements for subscription service contracts.

Companions: SB 838 Hinojosa, Chuy(D) (Identical)
1-17-25 S Filed

AI Summary: The proposed legislation, Texas Bill TX89RHB 860, seeks to protect consumers in subscription service contracts by introducing comprehensive regulations under the newly created Chapter 611 of the Business & Commerce Code.

Definitions are established for key terms that will guide the implementation of the chapter, ensuring consumers and service providers have a mutual understanding of subscription services and automatic renewal clauses.

Notice requirements dictate that service providers must clearly inform consumers about the terms of the subscription as well as the procedures for canceling the service, with additional written reminders for longer contracts nearing automatic renewal.

To ensure simplicity in cancellations, providers are mandated to offer multiple cancellation methods corresponding to how the consumer originally subscribed. These moves aim to enhance consumer rights and make subscription management more consumer-friendly.

The bill also addresses deceptive trade practices, affirming that violations will lead to penalties under existing laws, thus allowing the attorney general to enforce compliance, impose penalties of up to $2,000 per month for ongoing violations, and seek restitution for affected consumers.

Notably, the bill asserts that there is no private right of action, limiting individual legal claims against service providers under this chapter, emphasizing a regulatory approach rather than litigation.

The new regulations apply to contracts entered or renewed after the effective date of the act, slated for September 1, 2025, marking a significant development in consumer protection in the State of Texas.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 878 Vasut, Cody(R) Relating to the regulation of residential land use and accessory dwelling units by a political subdivision.

AI Summary: The bill, authored by Cody Vasut, aims to regulate residential land use and accessory dwelling units within political subdivisions in Texas. It expands upon existing laws by creating specific provisions affecting larger municipalities and empowering the construction of ADUs.

The provisions concerning small lots specifically limit what municipalities can enforce regarding size, density, and design, creating a more flexible environment for residential development. For instance, under this bill, a small lot cannot be required to exceed 2,500 square feet, nor can the width and depth limits be more stringent than specified. Additionally, these lots are allowed more stories and reduced setback requirements to facilitate increased housing availability.

ADUs are emphasized by prohibiting a multitude of regulations that could hinder their construction. These regulations include limits on occupancy, parking requirements for the units, and specific setback requirements. A streamlined permitting process is mandated to

ensure that applications for ADUs are processed in a timely manner, promoting the construction of such housing units.

Moreover, the bill includes provisions for property owners to hold municipalities accountable through legal actions for violations of the new regulations, ensuring compliance and providing an avenue for redress. The legislation is designed to encourage increased housing density and flexibility in urban areas, while still allowing municipalities to protect health and safety interests through other measures. The bill is set to take effect on September 1, 2025, with provisions for certain regulations applying as late as September 1, 2027.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 901 (1) Harrison, Brian(R) Relating to a limitation on the salary paid to officers and employees of this state and political subdivisions of this state.

AI Summary: This bill establishes salary limitations for state officers, employees, and those of political subdivisions in Texas. It adds a new section in the Government Code (Section 659.0111) that explicitly states that the taxpayer-funded salary of any state officer or employee shall not exceed the salary set for the governor in the biennial appropriations act. Similarly, it introduces a provision in the Local Government Code (Section 180.011) that imposes the same limitation on the salaries of officers and employees working for political subdivisions, including counties, municipalities, and school districts.

The bill clarifies that these limitations will apply only to salary agreements or employment contracts entered into after the bill's effective date, thereby exempting prior agreements from these new restrictions. The effective date for the enforcement of this bill is set for September 1, 2025, which will correspond to the beginning of the state fiscal biennium. This provides a clear timeline for the implementation of these new salary caps and ensures that both state and local government officials do not exceed the prescribed salary parameters going forward.

Track Name(s): Priority_Hot Watch, HR & Finance

Bill History: 11-12-24 H Filed

HB 919 Harrison, Brian(R) Relating to the offense of unlawful use of public funds for communications relating to a measure.

Companions: HB 3018 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: This bill establishes new regulations regarding the unlawful use of public funds by officers and employees of a political subdivision in Texas. It modifies the existing Section 255.003 of the Election Code to prohibit the spending of public funds not only for "political advertising" but also for communications related to measures that have been submitted for elections as a result of official actions taken by the political subdivision.

With the repeal of subsections (b) and (b-1),the law becomes clearer, eliminating previous references deemed unnecessary. The penalties for violations remain significant, as any breaches defined under the revised section are categorized as Class A misdemeanors.

The bill clarifies that any public fund usage before the effective date of the Act, September 1, 2025, will adhere to the prior regulations, ensuring a smooth transition to the revised legal framework. This legislative change is likely aimed at enhancing accountability and ensuring that public funds are not misused in election-related communications.

Track Name(s): HR & Finance, Filed and Misc

Bill History: 11-12-24 H Filed

HB 940 Harrison, Brian(R) Relating to decisions of an administrative law judge of the State Office of Administrative Hearings in contested cases.

Companions: HB 4254 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: The bill hones in on the authority of administrative law judges within the State Office of Administrative Hearings, specifically regarding contested cases. One of the most significant shifts is the establishment of the ALJ's decisions as final, preventing any state agency from altering or vacating these decisions, which includes administrative findings related to attorney's fees and costs.

Under this legislation, specific provisions exist for contested cases culminating in ALJ decisions, such as the prescribed timeframe for issuing decisions (within 60 days) post-

hearing closure, extendable only by mutual consent of involved parties.

The bill also articulates the rights of the affected parties, enabling both the relevant state agency and any involved party to seek judicial review of the ALJ's final decisions.

In terms of procedural authority, the bill delineates the powers of administrative law judges in ruling on evidence, administering oaths, and managing discovery processes, as well as permitting involvement in alternative dispute resolution procedures.

The bill repeals outdated sections 2001.058(d-1) and 2003.051, thus streamlining current regulatory practices. The effective date for these changes is set for September 1, 2025, while the procedural guidelines apply solely to hearings initiated thereafter.

Track Name(s): PVS

Bill History: 11-12-24 H Filed

HB 948 Harrison, Brian(R) Relating to the required posting by governmental entities of employee contracts and compensation on entity Internet websites.

Companions: HB 3017 Harrison, Brian(R) (Refiled from 88R Session)

AI Summary: This bill, designated as TX89RHB 948, introduces significant changes regarding transparency in the compensation of employees within governmental entities in Texas. By adding Chapter 621 to the Government Code, it establishes a clear framework requiring these entities to publicly disclose specific employee information on their Internet websites.

Definitions set forth in the bill clarify the terms of "Total Compensation" and "Governmental entity," ensuring a comprehensive understanding of what constitutes employee remuneration and which entities are affected. The key provision mandates that governmental entities must post every employment contract and the total compensation for each employee on their websites, with the requirement to keep this information updated at least annually.

In terms of compliance and enforcement, the bill empowers the comptroller to take action against entities that fail to adhere to these disclosure requirements. This includes publicly announcingsuch violations through the Texas Register and penalizing non-compliant entities by making them ineligible for state grants for a two-year period.

The act aims to enhance transparency and accountability in governmental operations, with all entities required to comply with these regulations by January 1, 2026, and taking effect beginning September 1, 2025.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 960 Toth, Steve(R) Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes, and related school finance reform.

Companions:

HB 43	Spiller, David(R)	(Refiled from 88R Session)
HB 268	Toth, Steve(R)	(Refiled from 88R Session)
HB 577	Leo-Wilson, Terri (F)(R)	(Refiled from 88R Session)
HB 1485	Leo-Wilson, Terri(R)	(Identical)
	12- 2-24 H Filed	

AI Summary: This bill enacts significant reforms to Texas' tax and school finance systems, primarily through the introduction of a state value added tax (VAT) applicable to services and property supplied by profit-seeking entities. The VAT is set at 6.72%, and there are provisions for exemptions for small businesses, government entities, and certain nonprofits, ensuring they are not burdened by the new tax. Local jurisdictions can implement a local value added tax with a capped combined rate of 2%, facilitating additional revenue streams while prohibiting local sales and use taxes.

In a notable shift in funding for public education, school districts can adopt a school district enrichment VAT to fund enrichment initiatives, with a maximum rate of 0.5%, effectively replacing existing maintenance and operations ad valorem taxes which are set to be entirely prohibited after January 1, 2030, contingent on voter approval of a related constitutional amendment.

Moreover, the bill mandates the repeal of several existing provisions from the Tax Code and Education Code that pertain to school finance regulations, aligning current laws with the new tax structures. These changes aim to enhance financial efficiency in public education while ensuring accountability and strategic budget allocations. The bill outlines

various effective dates, largely contingent on the successful passage of the constitutional amendment regarding school funding.

Track Name(s): School Finance, Track for Hearing

Bill History: 11-12-24 H Filed

HB 963 Toth, Steve(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Companions: HB 295 Toth, Steve(R) (Refiled from 88R Session)

AI Summary: The proposed bill, TX89RHB 963, aims to regulate the appraisal process for residence homesteads in Texas, specifically concerning ad valorem taxes. It primarily focuses on ensuring that the appraisal value reflects the property's market value, especially for new homeowners qualifying for exemptions under Section 11.13.

The initial valuation method for properties purchased as bona fide purchases will consider their purchase price as their market value for the first tax year. However, specific exemptions apply for certain transactions where this rule is not applicable. Property owners must apply to receive the appraisal limitation, which is now established as a confidential process, safeguarding applicant information from public disclosure.

The bill also introduces provisions that maintain appraisal limitations in cases of inheritance, affording continued protections to family members inheriting homes. Additional repeals will streamline existing law by removing sections of the Tax Code deemed unnecessary.

The enforcement of this bill is slated for January 1, 2026, but it is conditioned on the approval of a constitutional amendment by voters, which aims to solidify these changes into state law.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HB 972 (4) Noble, Candy(R) Relating to an exemption from ad valorem taxation of a portion of the appraised value of a property other than a residence homestead that is the primary residence of an adult.

AI Summary: The proposed bill TX89RHB 972 introduces a new exemption from ad valorem taxation for properties that are the primary residences of adults with either an intellectual or developmental disability. This exemption applies specifically when the adult is related to the property owner or trustee to the third degree of consanguinity.

A new section, 11.38, is introduced in the Tax Code, defining relevant terms and outlining the conditions under which the exemption is granted. Notably, properties already recognized as a residence homestead under Section 11.13 will not qualify for this additional exemption.

In order to facilitate continuity, Section 11.43(c) has been amended to include this new exemption, ensuring that individuals previously granted the exemption will not need to reapply in following years, similar to existing tax exemptions.

The bill stipulates that it will only apply to ad valorem taxes levied for a tax year beginning on or after its effective date of January 1, 2026. However, the enactment of the bill is conditional based on the passage of a constitutional amendment in the 89th Legislature, which must be approved by Texas voters. If this amendment does not succeed, the provisions of the bill will have no effect.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HB 981 Hernandez, Cassandra (F)(D) Relating to access to certain litigation, law enforcement, corrections, and prosecutorial records under the public information law.

AI Summary: The bill amends existing laws under the Government Code concerning access to litigation, law enforcement, corrections, and prosecutorial records in Texas. The primary change under Section 552.103(c) introduces stricter requirements for exempting litigation-related information from disclosure. Information is no longer automatically protected; it must be determined that litigation is either pending or reasonably anticipated based on actual written communication from a claimant or their attorney threatening legal action or

demanding compensation.

Furthermore, Section 552.108(d) revises the conditions under which personal information can be withheld from public disclosure. Specifically, it removes prior provisions that allowed exceptions based solely on a person's status (such as being deceased or incapacitated). The new framework demands explicit consent from the subject of the record or their close relatives for information to remain undisclosed. This change emphasizes transparency while still respecting individuals' privacy.

In addition, the bill stipulates that the new rules will only apply to requests made after September 1, 2025, ensuring clarity about the law's implementation timeline. Requests made before this date will continue to be governed by the existing legal standards.

Track Name(s): Open Meeting/Records

Bill History: 11-12-24 H Filed

HB 982 Wilson, Terry(R) Relating to the authority of a taxing unit other than a school district, county, municipality, or junior college district to establish a limitation on the amount of ad valorem taxes.

AI Summary: This bill addresses the authority of qualifying taxing units (not including school districts, counties, municipalities, or junior college districts) to impose limitations on ad valorem taxes for certain low-income households that include individuals who are disabled or elderly. It establishes Section 11.262, specifying criteria for "eligible individuals," and details how taxing units must calculate taxes for residence homesteads owned by these individuals, particularly regarding tax stability after they qualify for exemptions.

Provisions include: - Taxing units may not raise taxes beyond what was assessed when the homeowner first qualified for the exemption. - The rules accommodate improvements made to homes, stipulating that while such improvements could justify tax increases, the limitations would reapply after these increases. - The section also governs situations involving the death of the eligible individual and how surviving spouses can retain tax limitations if they meet specific criteria regarding age and income.

Moreover, the bill modifies various provisions in the Texas Tax Code by adding exclusions relating to residential property assessments and clarifies the processes for appraisal districts and taxation. The effective date of this act hinges on a constitutional amendment affirmatively passed by voters in 2025, with the law taking effect on January 1, 2026, contingent on that approval.

Track Name(s): OV65 Ceiling

Bill History: 11-12-24 H Filed

HB 998 (4) Toth, Steve(R) Relating to the authority of an individual, before purchasing real property to be used as the individual's residence homestead, to request from the chief appraiser.

Companions: HB 4513 Toth, Steve(R) (Refiled from 88R Session)

AI Summary: This bill authorizes disabled veterans contemplating the purchase of a residence homestead to seek a preliminary determination regarding their property's eligibility for the disabled veteran exemption. Specifically, it adds Section 11.4385 to the Tax Code, defining critical terms and outlining the process for making such requests.

Under this provision, the disabled veteran must provide information normally required in an exemption application when submitting their requestto the chief appraiser of the applicable appraisal district. The chief appraiser is mandated to respond with a written preliminary determination within 30 days of the request. Notably, this preliminary determination does not influence the ultimate exemption decision under Section 11.131.

Additionally, mortgage and title insurance companies are required to take the determination into account when making decisions about extending credit to the purchaser and calculating costs due at closing. This legislation aims to facilitate the home purchasing process for disabled veterans by providing clarity on their exemption status prior to acquiring property, thereby potentially easing financial burdens during financing. The law is set to take effect on September 1, 2025.

Track Name(s): Exemptions, TAAD- OPPOSE

Bill History: 11-12-24 H Filed

HB 1019 Shaheen, Matt(R) Relating to requiring political subdivisions of this state to participate in the federal electronic verification of employment authorization program,

or E-verify.

Companions:

HB 602	Shaheen, Matt(R)	(Refiled from 88R Session)
HB 323	Spiller, David(R)	(Identical)
	11-12-24 H Filed	

AI Summary: This bill mandates that all political subdivisions in Texas participate in the E-Verify program, a federal initiative used to verify the employment eligibility of new hires. The newly added Section 180.011 to the Local Government Code specifies that these subdivisions are required to register and utilize the E-Verify system for all new employees.

Furthermore, the bill outlines the consequences for non-compliance by employees tasked with verifying new hire information. If an employee working for a political subdivision does not adhere to the requirement of participating in E-Verify, they can face immediate termination.

This legislation highlights the state's commitment to ensuring employment authorization verification processes are strictly enforced among local government entities and aims to streamline compliance with federal immigration laws. The bill will take effect on September 1, 2025, giving political subdivisions time to implement the required changes.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 1028 Shaheen, Matt(R) Relating to certain political subdivisions publishing required notices by alternative media.

AI Summary: The proposed bill, titled "An Act relating to certain political subdivisions publishing required notices by alternative media," amends the Government Code by introducing Subchapter C-1. This provision is designed specifically for political subdivisions within Texas that have a population of 75,000 or less and do not have access to a newspaper of general circulation.

Under this new subchapter, these subdivisions are allowed to satisfy notice requirements in any other law by using alternative media to publish notices instead of traditional newspapers. Approved forms of alternative media include social media platforms, free newspapers, school newspapers, utility bills, and others.

To ensure sufficient public awareness, notices must be published for a continuous period of not less than two weeks on an easily accessible internet website maintained by the subdivision that does not require registration or payment for access. The website must also be searchableby subject matter and location.

The bill mandates that before any alternative notice methods are utilized, a public meeting must be held to discuss the options. Subsequently, subdivisions must notify the Attorney General, who will maintain and publish a list of subdivisions using such alternative methods. The Attorney General also retains the authority to establish rules necessary for the administration of this new subchapter. The Act is set to take effect on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 1030 Shaheen, Matt(R) Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions:

HB 612	Shaheen, Matt(R)	(Refiled from 88R Session)
HB 629	Troxclair, Ellen (F)(R)	(Refiled from 88R Session)
HB 1030	Schaefer, Matt(R)	(Refiled from 88R Session)
SB 1107	Middleton, Mayes (F)(R)	(Refiled from 88R Session)

AI Summary: The bill aims to reduce school district maintenance and operations ad valorem taxes by leveraging surplus state revenue. It amends the Education Code, specifically Section 48.255, to require that the state compression percentage be set to the lowest possible amount that results from available funds and appropriations, thereby providing significant tax relief to school districts.

If the compression percentage is determined to be zero in any given school year, school districts are prohibited from imposing a tier one maintenance and operations tax for that school year or any following years. Furthermore, these districts will receive funding under Chapter 46 and related regulations as if they had a maximum compressed tax rate, ensuring financial stability.

Additionally, the bill introduces revisions to the Government Code's Section 403.109, establishing protocols for allocating surplus general revenue to a property tax relief fund. The comptroller is tasked with ensuring that 90% of any excess revenue over 104% from the previous biennium is directed to this fund, which is earmarked for usage by the Texas Education Agency for purposes outlined in the bill.

The provisions of this act commence with the state fiscal biennium starting September 1, 2027, but will take effect on September 1, 2025, allowing for a transitional period for implementation.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 1035 (4) Talarico, James(D) — Relating to the criteria for a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility.

AI Summary: The proposed bill TX89RHB 1035 aims to create specific criteria for local option exemptions from ad valorem taxation for real property used as child-care facilities by counties and municipalities in Texas.

It begins by defining key terms, including "child-care facility" and "qualifying child-care facility." A qualifying facility must participate in the Texas Workforce Commission's Texas Rising Star Program and must enroll at least 20% subsidized children. The inclusion ofthe definition of a "net lease" clarifies that such leases require the lessee to pay both rent and associated property taxes.

The bill stipulates that applicants for the ad valorem tax exemption must submit an affidavit confirming that they have provided the child-care facility with a disclosure about the tax reduction and how the rent will be adjusted to reflect this reduction. This includes stipulations that either the property must have a net lease or the rent charged must correlate with the tax benefits. Additionally, rent for the leased property cannot exceed amounts charged to other tenants for similar spaces or the average rent of comparable rental properties.

The bill outlines the conditions for its enactment, which can take effect immediately with a two-thirds legislative vote or on September 1, 2025, if not approved for immediate effect.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HB 1055 Bhojani, Salman(D) — Relating to the college, career, or military readiness outcomes bonus under the Foundation School Program.

Companions: HB 4453 Bhojani, Salman (F)(D) (Refiled from 88R Session)

AI Summary: This bill, filed by Representative Salman Bhojani, aims to amend Section 48.110(d) of the Texas Education Code concerning the college, career, or military readiness outcomes bonus for school districts. The legislation specifies the eligibility criteria and amounts awarded based on the educational status of the graduates. For each graduate in a specified cohort who demonstrates readiness exceeding the minimum requirement, the bill establishes an outcomes bonus of $5,000 for educationally disadvantaged graduates and $3,000 for those not classified as such. A notable revision is the increase of the bonus for graduates enrolled in special education programs from $2,000 to $4,000. This adjustment underscores the state's commitment to supporting special education students effectively. The provisions are set to take effect on September 1, 2025, allowing for the implementation of these changes to support greater educational outcomes in Texas.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 1077 Simmons, Lauren Ashley (F)(D) — Relating to the right of public employees to collectively bargain with governmental entities.

AI Summary: This bill amends the Government Code, specifically sections concerning the rights of public employees to engage in collective bargaining and strikes.

Section 617.002 removes the existing prohibition against state officials entering into collective bargaining contracts with labor organizations, thereby granting public employees the right to negotiate their wages, hours, and working conditions collectively.

Section 617.003 revokes the prohibition on public employees striking or engaging in organized work stoppages, thus empowering them to collectively assert their rights

without facing penalties. Notably, it eliminates the harsh consequence that public employees could lose their civil service and reemployment rights for participating in a strike.

In Section 617.005, the bill clarifies that public employees retain the right to present grievances through representatives without the need to relinquish their collective bargaining rights or the right to strike.

Overall, this legislation enhances the rights of public employees in Texas, fostering an environment where employees can collectively negotiate and advocate for their employment conditions effectively. The bill is set to take effect on September 1, 2025.

Track Name(s): HR & Finance

Bill History: 11-12-24 H Filed

HB 1080 Curry, Pat (F)(R) Relating to the publication of required notice by a political subdivision by alternative media.

Companions: HB 622 Shaheen, Matt(R) (Refiled from 88R Session)

AI Summary: This bill amends the Texas Government Code by adding a new Subchapter C-1, which allows political subdivisions to meet public notice requirements through alternative media instead of traditional newspaper publication. Under Section 2051.081, a political subdivision can fulfill notice requirements by demonstrating that another media outlet has a greater circulation than the largest local newspaper. This provides greater flexibility in how notices can be disseminated.

The bill stipulates that before switching to this alternative method, a political subdivision must conduct a public meeting to verify that the chosen media's circulation is indeed greater. Among the approved media are social media platforms, free newspapers, school newspapers, association newsletters, utility bills, direct mailings, and any media authorized by the comptroller.

Further, political subdivisions must inform the comptroller of their notice method, detailing the circulation data, which the comptroller will then publish online. The comptroller retains the authority to mandate newspaper notice if alternative media do not meet circulation expectations and can grant waivers for internet notices under certain conditions.

The comptroller is also tasked with producing a report comparing the effectiveness of notice methods, to be submitted every two years, until the section's expiration on January 1, 2029. The new regulation takes effect on September 1, 2025.

Track Name(s): Open Meeting/Records, TAAD- SUPPORT

Bill History: 11-12-24 H Filed

HB 1131 Oliverson, Tom(R) Relating to the repeal of provisions authorizing certain taxing units in the year following the year in which a disaster occurs to adopt an ad valorem tax rate that exceeds the voter-approval tax rate without holding an election.

Companions: HB 763 Cain, Briscoe(R) (Identical)
11-12-24 H Filed

AI Summary: This bill proposes significant changes related to the taxation framework for districts in reaction to disasters. Aimed at increasing transparency and accountability, the bill repeals the existing provisions that allowed taxing units to exceed the voter-approval tax rate without an election following a disasters occurrence.

Under the revised regulations, Section 26.042 is updated to emphasize the calculation of the voter-approval tax rate only, without the option for adoption of a higher tax rate in the absence of voter consent. The modification of Section 48.202(f) includes stipulations on the tax rate adjustments that school districts must make based on previous years funding levels, ensuring adherence to fiscal limitations strictly defined by prior years' data.

Moreover, specific existing code sectionsspecifically those that relate to disaster-related tax rate adjustmentsare repealed to enforce this change. The provisions under Sections 26.042(d), (e), and (f), and 45.0032(d) are eliminated, which further restricts the capacity of taxing units in adjusting ad valorem taxes based solely on disaster circumstances.

The new regulations will take effect starting January 1, 2026, and are only applicable to ad valorem taxes imposed for tax years beginning on or after this date. The overall intent is to ensure that any increase in tax rates resulting from disaster circumstances is subject to voter approval.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

HB 1153 Hull, Lacey(R) Relating to the provision of funding under the public school finance system on the basis of property values that take into account optional homestead exemptions.

Companions:

HB 152	Raymond, Richard(D) 11-12-24 H Filed	(Identical)
HB 558	Schofield, Mike(R) 11-12-24 H Filed	(Identical)

AI Summary: The proposed bill, TX89RHB 1153, aims to adjust the public school finance system in Texas with a primary focus on property values and exemptions affecting funding allocations. A significant feature of this bill is the allowance for excess fundsup to $20 millionto be utilized for educational grants when there are surplus appropriations for school districts. This provides school funding with a new source of financial support and prioritizes these grants over previous methods ofutilizing excess foundation school program funds.

The bill also introduces a key change in the definition of "taxable value" concerning property taxation for schools. Specifically, it removes the requirement to deduct one-half of the residence homestead exemptions under Section 11.13(n), thus increasing the taxable base for school district funding calculations. Additionally, the repeal of Section 48.259 simplifies the funding framework in the Education Code.

Overall, changes brought by this bill aim to bolster funding mechanisms for public education by ensuring that more property values are accounted for in the calculations, while concurrently streamlining existing statutes governing school finance. The scheduled effective date of September 1, 2025 and the application of these tax value changes to future tax years underscore the bill's forward-looking approach to educational funding.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 1157 Hinojosa, Gina(D) Relating to the use of average enrollment for purposes of the public school finance system.

Companions:

HB 1703	Lozano, Jose(R) 12-20-24 H Filed	(Identical)

AI Summary: The Texas legislature has proposed revisions to the Education Code, focusing on redefining and recalculating average enrollment within the public school finance system. This occurred in light of the need for a more streamlined and accurate metric for funding allocations. Currently, the term "daily attendance" is replaced with "average enrollment," emphasizing a broader, more inclusive approach to student enrollment figures.

The act outlines a new definition of average enrollment, which now is based solely on the number of students enrolled throughout the entire school year. It also sets forth provisions for how school districts coping with a drop in enrollment can receive financial support, particularly in instances related to military installation changes or severe weather conditions.

Additionally, the bill includes guidelines for adjusting average enrollment figures based on specific circumstances, such as counting students enrolled in programs designed for at-risk or migratory students. It authorizes the commissioner to make necessary adjustments to adequately reflect special circumstances surrounding student attendance and enrollment.

An important change is the removal of outdated provisions, including those governing daily attendance calculations under the prior definitions that are no longer relevant to the newly established framework.

This overhaul is a significant step in providing schools with equitable funding based on a more accurate representation of their student populations, with the actual implementation set to take effect on September 1, 2025.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HB 1189 Troxclair, Ellen(R) Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:

HB 309	Leo-Wilson, Terri(R) 11-12-24 H Filed	(Identical)
HB 1294	Patterson, Jared(R) 11-13-24 H Filed	(Identical)
SB 239	Middleton, Mayes(R) 11-12-24 S Filed	(Identical)

AI Summary: The bill, TX89RHB 1189, aims to restrict political subdivisions in Texas from using public funds for lobbying activities. It introduces Section 556.0056 to the Government Code, which forbids political subdivisions from spending public money to hire lobbyists or to pay nonprofit associations that employ lobbyists.

Should a political subdivision breach these prohibitions, taxpayers or residents can seek injunctive relief to stop such activities and halt further misuse of funds. Moreover, plaintiffs who prevail in court may recover reasonable attorneys fees and costs, making it easier for individuals to hold subdivisions accountable.

Additionally, the bill revises Section 89.002 of the Local Government Code. It eliminates allowances for associations to engage in activities that could influence legislation, solidifying the prohibition on public funds being used for lobbying. Any existing contract with provisions that violate these new regulations will be considered void upon the bill's enactment, which is scheduled to take effect on September 1, 2025.

In summary, this legislation enhances accountability and transparency in public funding regarding lobbying activities, intending to safeguard taxpayer interests.

Track Name(s): HR & Finance, Filed and Misc

Bill History: 11-12-24 H Filed

HB 1223 Harrison, Brian(R) Relating to the publication of a line-item budget by school districts and municipalities.

AI Summary: The proposed bill aims to enhance transparency in budget formulation for school districts and municipalities within Texas by mandating the publication of their budgets in a detailed line-item format. This new requirement replaces previous practices where budgets were presented as summaries. For school districts, the bill necessitates that the proposed budget be posted on the district's website or in their central administrative office simultaneously with the notice of the budget.

On final budget approval, districts must also display the adopted budget online in the same line-item format, maintaining it for a period of three years. Similarly, the bill revises the Local Government Code to require municipalities to make their proposed budgets available in line-item form, and ensures these budgets are accessible online if the municipality has a website, thus promoting accountability.

The bill's provisions take effect on September 1, 2025, marking a significant shift towards detailed fiscal transparency, allowing citizens greater insight into public spending.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HB 1243 Guillen, Ryan(R) Relating to the authority of spouses who occupy separate properties as their principal residences to each qualify the property in which they reside as their residence homestead for ad valorem tax purposes.
(1)

AI Summary: This bill, numbered TX89RHB 1243 and filed by Representative Ryan Guillen, addresses the qualification criteria for residence homestead exemptions under the Texas Tax Code. The primary focus is on the rights of married individuals who reside in separate homes.

The bill amends Section 11.13 of the Tax Code. It modifies Subsection (a) by changing the definition of eligible recipients for the homestead exemption from A family or single adult to simply adult, which simplifies the wording. Additionally, it introduces a new Subsection (s). This new provision explicitly states that married couples, who occupy different residences, are entitled to claim a residence homestead exemption for their respective principal residences, as long as each spouse fulfills the qualifications for the exemption.

This change aims to recognize and support the rights of spouses living separately, ensuring that they can both benefit from property tax exemptions for their primary residences. The bill is scheduled to take effect on September 1, 2025.

Track Name(s): Priority_Hot Watch, Exemptions

Bill History: 11-12-24 H Filed

HB 1244 Guillen, Ryan(R)

Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a person who uses the land in materially the same way.

AI Summary: This bill, filed by Ryan Guillen, proposes amendments to the Texas Tax Code regarding the conditions under which land can continue to be appraised as qualified open-space land for ad valorem tax purposes following ownership transfer. It clarifies that the ownership of the land is not deemed to have changed if the new owner utilizes the land in materially the same way as the previous owner, and if the management of that land remains under the same individuals as before.

Furthermore, the bill introduces a new clause allowing late applications for appraisal, enabling the chief appraiser to accept these requests past the usual deadline under specific conditions. This includes criteria such as the land being appraised under the subchapter in the previous year, the new owner applying the same land use, and adherence to a one-year timeframe for filing post-ownership transfer.

Additionally, there is a provision for a 10 percent penalty on the tax difference if a late application is filed and approved, although this penalty does not apply to those applications filed under newly established circumstances for late submissions. The act is set to take effect on January 1, 2026.

Track Name(s): Ag

Bill History: 11-12-24 H Filed

HB 1256 Zwiener, Erin(D) (4)

Relating to the authority of a county commissioners court to adopt an exemption from ad valorem taxation by each taxing unit that taxes the property of the portion of the appraised value of a person's property.

AI Summary: This bill establishes a new framework under which a county commissioners court can grant exemptions from ad valorem taxation related to specific property improvements. Specifically, it concerns the appraised value of properties that have installed rainwater harvesting or graywater systems, which are defined in accordance with health and safety regulations. By adding Section 11.325 to the Tax Code, the bill empowers commissioners courts to pass an order for an exemption that affectsthe portion of property value related to these sustainable water conservation systems.

The exemptions that may be adopted are broad, applying across all taxing units that tax the affected properties, thereby potentially alleviating the tax burden on property owners who invest in sustainable water systems. However, the implementation of this law is dependent on a successful vote for a constitutional amendment that allows such exemptions. If the voters do not approve this amendment, the provisions enacted in the bill will not come into effect. The anticipated effective date of January 1, 2026, underscores the bills strategic approach to enabling local governments to promote water conservation initiatives through financial incentives.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HB 1262 Goodwin, Vikki(D)

Relating to the purpose of and programs administered by the Texas State Affordable Housing Corporation.

AI Summary: The legislation amends the Texas Government Code concerning the purpose and operations of the Texas State Affordable Housing Corporation, emphasizing its commitment to providing affordable housing solutions primarily for individuals and families of low, very low, and extremely low income. The public purpose of the corporation now explicitly encompasses a broader group of income levels, enhancing its ability to meet public health and welfare needs through adequate housing.

Key enhancements include the provision of mortgage banking activities, and lending transactions designed to increase the availability of affordable housing loans. The corporation is also empowered to issue qualified 501(c)(3) bonds and qualified residential rental project bonds, providing a robust mechanism for funding affordable housing projects.

Eligibility criteria have been relaxed, raising the income limit for prospective loan applicants to 140% of the area median family income, which allows a greater number of families access to home ownership and rental options. Furthermore, the provisions require that at least 40% to 20% of units in multifamily developments be targeted to

ensure affordability, ensuring that housing remains accessible to the intended demographics.

This act will take effect on September 1, 2025, marking a significant legislative step towards improving housing affordability in Texas.

Track Name(s): Filed and Misc

Bill History: 11-13-24 H Filed

HB 1280 Schoolcraft, Alan (F)(R) Relating to prohibiting governmental discriminatory practices as well as submissions and trainings that could lead to discriminatory treatment of individuals.

AI Summary: The Texas Government Anti-discrimination Act of 2025 aims to foster a meritocratic environment within Texas governmental entities by prohibiting practices that discriminate based on personal identity characteristics, which include race, color, ethnicity, sex, national origin, and religion. Chapter 3 of the Texas Government Code establishes definitions and outlines the intent and scope of these prohibitions.

The bill defines various terms related to discriminatory practices, including what constitutes a prohibited discriminatory practice, submission, and training. Specifically, it delineates behaviors that assert the superiority of characteristics, penalize individuals based on identity, or compel individuals to adhere to ideologies linked to these characteristics.

Governmental employers are barred from requiring any type of submission or training that promotes discrimination, influencing employment or educational decisions based on identity characteristics. The statuteaffirms the right of individuals to pursue legal action against organizations that violate these rules starting January 1, 2026, and allows for state intervention by the attorney general. Violations can lead to serious consequences, including fines and jail time, aimed at enforcing this framework and ensuring equal treatment under Texas law. The Act takes effect immediately upon a two-thirds vote or on September 1, 2025, if that threshold is not met.

Track Name(s): HR & Finance, Filed and Misc

Bill History: 11-13-24 H Filed

HB 1284 (5) Geren, Charlie(R) Relating to the duty of an appraisal review board to determine a motion or protest filed by a property owner and the right of the owner to appeal the board's determination.

Companions: HB 1301 Geren, Charlie(R) (Refiled from 88R Session)

AI Summary: This bill introduces significant changes to the Texas Tax Code regarding the appraisal review board's responsibilities toward property owners. It amends Section 25.25 by adding Subsection (m-1), which mandates that the appraisal review board must consider and issue a written order for motions filed by property owners. Property owners are granted the ability to appeal the board's decisions under Chapter 42. Notably, it protects the rights of property owners by stating that they cannot be considered to have forfeited their rights to file or have motions reviewed, with exceptions only as indicated in Section 25.26.

Similarly, Section 41.01 is updated to add Subsection (f), which requires the board to also consider and determine written orders regarding protests filed by property owners, again allowing for appeals under Chapter 42. The same forfeiture protections for property owners apply here.

The new provisions are effective only for motions or protests filed on or after the bill's effective date, which will either be immediate or set for September 1, 2025, depending on legislative approval. Overall, the bill aims to enhance property owners' rights in the appraisal process by ensuring their motions and protests are duly considered and not arbitrarily dismissed.

Track Name(s): ARB, TAAD- OPPOSE

Bill History: 11-13-24 H Filed

HB 1286 (1) Geren, Charlie(R) Relating to the award of attorney's fees to a prevailing property owner in a judicial appeal of certain ad valorem tax determinations.

Companions: HB 1956 Geren, Charlie(R) (Refiled from 88R Session)

AI Summary: The bill titled TX89RHB 1286 is designed to amend the Texas Tax Code regarding the award of attorney's fees to property owners who prevail in judicial appeals related to ad valorem tax determinations. The amendments introduce an expanded scope of applicable appeals by allowing property owners to seek attorney's fees for court appeals concerning motions under Chapter 25 and protests under Chapter 41, moving away from previous specific provisions (Sections 42.25 and 42.26).

Notably, the bill increases the maximum award for attorney's fees from $15,000 to $25,000 and raises the percentage of tax reduction for which fees can be claimed from 20% to 50%. Additionally, it removes the prior cap of $100,000 on the total fees that could be awarded, enabling property owners to receive attorney's fees without a strict upper limit when the tax liability reduction is awarded, subject to specific conditions.

Furthermore, provisions are established for cases where property owners prevail in appeals relating to their residence homestead, eliminating any limitation on the attorney's fees that can be claimed. The law applies only to appeals filed under Chapter 42 of the Tax Code on or after the bill's effective date. It allows for immediate effect if supported by a two-thirds majority vote, otherwise taking effect on September 1, 2025.

Track Name(s): Priority_Hot Watch, Litigation, TAAD- OPPOSE

Bill History: 11-13-24 H Filed

HB 1294 Patterson, Jared(R) Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:			
	HB 309	Leo-Wilson, Terri(R) 11-12-24 H Filed	(Identical)
	HB 1189	Troxclair, Ellen(R) 11-12-24 H Filed	(Identical)
	SB 239	Middleton, Mayes(R) 11-12-24 S Filed	(Identical)

AI Summary: The bill amends the Government Code and the Local Government Code to restrict the use of public funds by political subdivisions for lobbying and certain related activities. Sections 556 and 89 are modified to establish clear rules against using public resources to hire lobbyists or support nonprofit organizations that do, thus ensuring taxpayer money is not used to influence legislation directly.

Specifically, Section 556.0056 prohibits political subdivisions from spending public funds for lobbying purposes, encompassing payments to hired lobbyists or organizations employing lobbyists. This provision empowers taxpayers and residents to take legal action against such expenditures, allowing them to seek injunctions and recover attorney fees.

Additionally, the bill amends Section 89.002 to align the spending of county funds for membership fees in state associations with these restrictions, thereby reinforcing the accountability of public funds. Contracts that violate the new restrictions will be voided, ensuring compliance from the effective date of the Act.

The changes aim to promote transparency, reduce misuse of taxpayer money, and uphold ethical standards in governmental lobbying practices. The Act will take effect on September 1, 2025, allowing a period for political subdivisions to adjust their practices and contracts accordingly.

Track Name(s): Filed and Misc

Bill History: 11-13-24 H Filed

HB 1308 Tepper, Carl(R) Relating to employment practices of governmental entities, state contractors, and private employers in this state regarding the legal status of employees.

AI Summary: The bill aims to enforce strict employment practices concerning the legal status of individuals hired by governmental entities, state contractors, and private employers within Texas. It mandates that these entities participate in the federal E-Verify program, ensuring they verify the employment authorization status of all employees. As part of these provisions, Section 2264.102 specifies that contracts cannot be awarded to contractors who fail to comply with the E-Verify program. Furthermore, if contractors do not remain compliant throughout the term of their contracts, they may be referred to the comptroller for action, including potential barring from future contracts.

Additionally, the bill introduces Chapter 621 in the Government Code, which clearly defines responsibilities and penalties related to the employment of individuals who are not lawfully present. This includes comprehensive processes for reporting violations,

conducting investigations, and providing opportunities for entities to correct any identified issues. The Labor Code is also amended under Chapter 53, imposing similar verification requirements and penalties for non-compliant employers, specifically outlining how licenses can be suspended if violations occur.

This legislation seeks not only to enhance compliance with federal employment verification laws but also to hold entities accountable for their hiring practices, thereby aiming to reduce unlawful employment in Texas. Compliance with these regulations is tied to eligibility for state grant funding, incentivizing adherence to the E-Verify requirement. The effective date for these provisions starts on September 1, 2025, with implementation timelines set for state agencies through the end of 2027.

Track Name(s): Filed and Misc

Bill History: 11-13-24 H Filed

HB 1309 (4) Hickland, Hillary (F)(R) — Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief.

AI Summary: This bill, filed by Representative Hillary Hickland, is focused on modifying provisions related to the provision of state aid to local governments that are disproportionately affected by ad valorem tax relief granted to disabled veterans.

In the updated definition under Section 140.011(a)(2) of the Local Government Code, the bill expands the categorization of "local government" to include all municipalities within counties that encompass U.S. military installations, rather than just those adjacent to the installations.

The bill introduces a significant new subsection (j) which imposes a limitation on the maintenance and operations ad valorem tax rate for qualified local governments that receive a disabled veteran assistance payment, thereby ensuring they cannot raise their tax rate higher than the previous year for the subsequent fiscal year after receiving such aid.

Furthermore, the amendments clarify that these provisions will affect eligibility for local governments starting from the fiscal year that ends in 2025, with the specific tax rate restrictions taking effect on January 1, 2026. The act will overall take effect on September 1, 2025, with specific provisions kicking in later. This legislation aims to offer stability to local governments while providing necessary assistance to honor the contributions of disabled veterans.

Track Name(s): Exemptions

Bill History: 11-13-24 H Filed

HB 1355 Bryant, John(D) — Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 226	Bernal, Diego(D)	(Refiled from 88R Session)
SB 72	Johnson, Nathan(D)	(Refiled from 88R Session)
SB 671	West, Royce(D)	(Refiled from 88R Session)
SB 638	Johnson, Nathan(D)	(Identical)
	12-18-24 S Filed	

AI Summary: This bill aims to expand Medicaid eligibility across Texas under the provisions of the Patient Protection and Affordable Care Act (PPACA). A new section, Subchapter H, will be incorporated into Chapter 32 of the Human Resources Code, effectively updating state law to comply with federal guidelines.

Under Sec. 32.351, the Texas Human Services Commission is directed to provide medical assistance to any individuals eligible for federal matching funds as established by the PPACA, ensuring no conflicting state laws hinder access to this crucial health coverage.

Furthermore, Sec. 32.352 mandates an annual report from the commission to top state officials on December 1 each year, evaluating the outcomes of expanded eligibility. This report will address a range of critical issues, including the number of individuals without health coverage, overall health care costs, local expenses, and the burden of charity and uncompensated care on hospitals.

The provisions of this act will be applicable starting from January 1, 2026, for both initial evaluations and recertifications of Medicaid eligibility. The executive commissioner is responsible for initiating the necessary actions to roll out these eligibility expansions, notably obtaining any required federal approvals before implementation. This law signifies a pivotal move toward increased health access for vulnerable populations in Texas.

Track Name(s): HR & Finance

Bill History: 11-15-24 H Filed

HB 1367 Jones, Venton(D) (4)

Relating to the authority of the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value.

Companions:

HB 2054	Jones, Venton (F)(D)	(Refiled from 88R Session)
SB 854	West, Royce(D)	(Refiled from 88R Session)
SB 652	West, Royce(D) 12-18-24 S Filed	(Identical)

AI Summary: This bill establishes the authority for the commissioners court of counties in Texas to adopt specific property tax exemptions for individual residence homesteads. The key component is the addition of Subsection (s) to Section 11.13 of the Tax Code, which allows counties to exempt a portion of a homesteads appraised value from ad valorem taxation, with a maximum exemption amount of $100,000. The exemption must be adopted via official action before July 1 each year tobe effective for that tax year.

Additionally, the bill permits the tax assessor and collector to bypass these exemptions when assessing taxes pledged for debt obligations if allowing the exemption would undermine the contract creating that debt. The amendments to Section 25.23(a) ensure that properties qualifying for this new exemption will be included in the supplemental appraisal records, thus maintaining accurate records of all taxable properties.

The changes outlined in this bill are set to take effect on January 1, 2026, contingent upon voter approval of a related constitutional amendment proposed by the 89th Legislature. If the amendment fails to pass, the provisions of this bill would have no legal standing.

Track Name(s): Exemptions

Bill History: 11-18-24 H Filed

HB 1370 Raymond, Richard(D) (4)

Relating to an exemption from ad valorem taxation of the amount of the appraised value of real property that arises from the use of xeriscape on the property.

AI Summary: The bill introduces a new section, Section 11.321, to Subchapter B of Chapter 11 of the Tax Code. This section defines "xeriscape", referencing the definition set forth in the Government Code. A significant key change is the establishment of a tax exemption for individuals who utilize xeriscape on their real property. This means that property owners can qualify for an exemption regarding the appraised value increase attributed to xeriscape practices, promoting environmentally sustainable landscaping.

The effective date of this tax exemption is set for January 1, 2026, but its implementation is conditional upon voter approval of a proposed constitutional amendment during the 89th Legislatures Regular Session in 2025. Should this amendment not receive approval, the provisions of the bill will not take effect, thereby ensuring that the tax exemption only applies if supported by the electorate.

Overall, the bill aims to encourage the use of xeriscaping by offering tax relief for property owners, contributing to environmental conservation efforts while also introducing specific eligibility criteria and a timeline for implementation.

Track Name(s): Exemptions

Bill History: 11-18-24 H Filed

HB 1383 Buckley, Brad(R)

Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

Companions:

HB 244	Guillen, Ryan(R) 11-12-24 H Filed	(Identical)
SB 247	Flores, Pete(R) 11-12-24 S Filed	(Identical)

AI Summary: This bill seeks to amend the Local Government Code regarding the provision of state aid to specific local governments that have been disproportionately affected by ad valorem tax relief granted to disabled veterans. It revises the definition of "local government" to better capture the municipalities and counties eligible for assistance. Specifically, it allows for the inclusion of municipalities that are wholly or partly located in certain counties.

Under the amended Section 140.011(a)(2), a local government is defined as either a municipality located in a county with United States military installations or a county that is itself home to such installations, along with any county adjacent to these counties. This revision broadens the scope of local governments eligible for state aid beyond those merely adjacent to military installations, ensuring that more areas affected by the tax relief policies can apply for assistance. The new definitions will take effect for local governments starting from the end of their fiscal year in the 2025 tax year, marking a significant expansion of eligibility for these assistance payments. The bill is set to take effect on September 1, 2025.

Track Name(s): Tax Rate & Entities

Bill History: 11-18-24 H Filed

HB 1392 Bucy, John(D) Relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.

Companions:

HB 2796	Bucy, John(D)	(Refiled from 88R Session)

AI Summary: This bill modifies Section 1.06 of the Tax Code by clarifying the timeliness of certain acts related to the payment of ad valorem taxes. It outlines that the last day to perform acts required by tax law is extended if that day falls on a Saturday, Sunday, a legal state or national holiday, or a day when the office of the collector for the taxing unit is closed. This addition acknowledges circumstances that may prevent taxpayers from making timely payments. Specifically, it allows taxpayers to defer their tax payment to the next regular business day when the collector's office reopens, thereby ensuring they are not penalized for circumstances beyond their control. The provisions are set to take effect on January 1, 2026. This bill aims to provide increased flexibility and support for taxpayers in navigating payment deadlines amid potential office closures.

Track Name(s): Collections

Bill History: 11-18-24 H Filed

HB 1399 Harris, Cody(R) (4) Relating to an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

AI Summary: This bill proposes a significant adjustment to the Texas Tax Code by adding Sec. 11.162, which grants an exemption from ad valorem taxation for tangible personal property consisting of animal feed. The exemption is available to owners of such property who hold it for sale at retail, provided the feed meets the requirements that exempt it from sales and use taxes under certain sections of the existing Tax Code.

The bill outlines that the exemption will only apply to tax years starting on or after the bill's effective date, which is poised for January 1, 2026. However, this implementation is conditional upon the approval of a constitutional amendment by voters, which would authorize the exemption of this specific type of tangible personal property from ad valorem taxation. If the amendment fails to receive voter approval, the provisions of this Act will be rendered ineffective. Overall, this legislation aims to alleviate the tax burden on those selling animal feed at retail, thus potentially supporting agricultural businesses in Texas.

Track Name(s): Exemptions

Bill History: 11-19-24 H Filed

HB 1423 Goodwin, Vikki(D) Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 132	Bucy, John(D)	(Refiled from 88R Session)
SB 39	Zaffirini, Judith(D)	(Refiled from 88R Session)
SB 71	Johnson, Nathan(D)	(Refiled from 88R Session)
HB 197	Bucy, John(D) 11-12-24 H Filed	(Identical)
HB 726	Reynolds, Ron(D) 11-12-24 H Filed	(Identical)
HB 807	Bernal, Diego(D) 11-12-24 H Filed	(Identical)

AI Summary: This bill aims to expand eligibility for Medicaid in Texas by establishing a new subchapter in the Human Resources Code. The critical provision under Sec. 32.351 ensures that all

individuals eligible for medical assistance and who can access federal matching funds under the PPACA will receive that assistance, thereby potentially increasing the number of Texans covered by Medicaid. Furthermore, Sec. 32.352 requires an annual report, due by December 1 each year, to evaluate the effects of this expansion on various healthcare facets, including uninsured rates and overall costs to state and local healthcare systems.

The application of these new eligibility standards is set for January 1, 2026, applying to initial eligibility determinations or recertifications after this date. Importantly, the bill outlines that the effectiveness of the provisions is contingent upon the approval of a constitutional amendment proposed by the 89th Legislature in 2025, which must be ratified by voters for this act to be implemented. If the amendment fails, the act will not take effect, highlighting its reliance on voter approval for progressing with enhanced Medicaid access in Texas.

Track Name(s): HR & Finance

Bill History: 11-20-24 H Filed

HB 1430 Metcalf, Will(R) Relating to a limitation on increases in the appraised value of certain commercial real property for ad valorem tax purposes.

AI Summary: This bill aims to limit the increases in the appraised value of certain commercial real properties for ad valorem tax purposes, predominantly affecting properties with a market value of $10 million or less. The bill creates a new section, Section 23.232, which details the mechanisms for appraisal value limitation.

It stipulates a defined methodology for appraisers, including potentially increasing property values limited to a certain percentage of past valuations while considering new improvements. Newly defined terms such as "commercial real property" and "new improvements" provide clarity on what qualifies for value assessment under this legislation.

The bill enhances taxation transparency by requiring chief appraisers to explicitly include whether properties qualify for either the circuit breaker or the new appraisal limitation in annual notices to property owners. This aims to streamline communication and provide accountability in the appraisal process.

Protestsmechanisms have also been adapted, allowing property owners to contest not only standard appraisal assessments but also decisions made under the limitations established by the new section. Importantly, the bill is contingent upon voter approval of a related constitutional amendment proposed in 2025, set to take effect on January 1, 2026.

Track Name(s): Appraisal Limitations

Bill History: 11-20-24 H Filed

HB 1433 Hickland, Hillary (F)(R) Relating to efficiency audits for certain political subdivisions.

AI Summary: This bill amends the Local Government Code by adding Section 140.014, focusing on the implementation of efficiency audits for certain political subdivisions in Texas. The new section defines an efficiency audit as a thorough investigation of a political subdivision's operations to assess fiscal management, efficiency, and resource utilization.

A critical aspect of the bill mandates that a political subdivision that exceeds the no-new-revenue tax rate for five consecutivetax years must conduct an efficiency audit, although tax years prior to 2022 will not count towards this determination, with the provision expiring on January 1, 2027.

Moreover, political subdivisions located in areas declared as disaster areas are allowed to exceed this tax rate for two years without the need for an audit if approved by voter election. The bill specifies that political subdivisions are responsible for covering all costs associated with the audit.

The auditor, chosen by the governing body, is required to maintain independence from the subdivision and complete the audit within three months. Furthermore, the governing bodies need to hold an open meeting to discuss the findings of the audit and must post the audit results on their internet website within 30 days. Required cooperation from political subdivisions in providing necessary documents and records further enhances the process of ensuring efficiency in local government operations. The act will take effect on September 1, 2025.

Track Name(s): Tax Rate & Entities

Bill History: 11-21-24 H Filed

HB 1435 Hickland, Hillary (F)(R) Relating to an expedited response by a governmental body to a request for public information.

AI Summary: The bill is designed to enhance the expedited response framework for public information requests in Texas by establishing Subchapter K within the Government Code. The new provisions enforce stringent timelines, requiring governmental bodies to respond to information requests within 10 business days and to provide comprehensive documentation detailing withheld information.

A significant change includes an affirmative defense in prosecution cases involving the release or withholding of information, ensuring that bodies demonstrating good faith adherence to the requirements under Subchapter K are protected from penalties. Furthermore, the bill introduces new training requirements for public information officers, mandating them to undertake specific training focused on their responsibilities under the newly formed subchapter.

Also notable is the authority given to the attorney general to revoke a governmental body's capability to utilize these expedited procedures if compliance failures occur. In tandem with these procedural safeguards, a systematic effort for data collection related to appeals and training will be established, promoting transparency and accountability in public information handling.

The changes outlined in this bill will come into effect on September 1, 2025, and will only apply to requests received after this date, ensuring that prior requests continue to be managed under the existing law.

Track Name(s): Open Meeting/Records

Bill History: 11-21-24 H Filed

HB 1442 (2) Howard, Donna(D) Relating to the Internet broadcast or recording of certain open meetings.

AI Summary: This bill amends the Government Code to enhance transparency in government operations by mandating the Internet broadcast and archiving of open meetings for specific governmental bodies. The newly added Section 551.024 delineates the criteria for applicability, requiring bodies that receive more than $10 million and employ at least 100 full-time workers to broadcast their meetings live on their websites. Additionally, they are required to provide archived recordings for two years after a meeting, ensuring that citizens have easy access to government proceedings.

In addition, Section 551.025 asserts requirements for governmental bodies not falling under the first section, mandating them to upload either audio or video recordings of their meetings within a week. Both sections put forth notice stipulations to ensure meeting details are posted online timely, fostering public engagement.

Exemptions for unforeseen circumstances such as natural disasters are included, providing governmental bodies some flexibility. Moreover, both sections advocate for cost-effective solutions by encouraging competitive bidding for broadcasting services. Importantly, these provisions will take effect for meetings from September 1, 2027, with the Act as a whole becoming effective from September 1, 2025.

Track Name(s): CAD Administration, Open Meeting/Records

Bill History: 11-21-24 H Filed

HB 1453 Tepper, Carl(R) Relating to the issuance of anticipation notes and certificates of obligation by certain local governments.

AI Summary: This bill modifies various sections of the Government and Local Government Codes concerning the issuance of anticipation notes and certificates of obligation by local governments in Texas. A significant change is the definition of "Eligible countywide district," which now strictly includes flood control districts in counties with populations of three million or more, effectively removing hospital districts from eligibility.

The bill introduces critical provisions surrounding the issuance of anticipation notes, prohibiting their authorization if a related bond proposition failed within the last five years, barring specific exceptions outlined in the Local Government Code. Additionally, the definition of "Issuer" and "Public work" has been streamlined, and unnecessary public works previously included have been eliminated.

Furthermore, the power to issue certificates of obligation has been refined, limiting their issuance to situations involving demolition of dangerous structures and enhancing accountability around public health emergencies. The cap on the maturity period for these certificates has been adjusted from 40 to 30 years, and the percentage of issuance due to changes has decreased from 25% to 15%. The bill also lowers the threshold for voter

petitions against certificate issuance from five percent to two percent of the registered voters.

Finally, Section 271.046 has been repealed, changing how local governments address contractual obligations. The new provisions will take effect starting September 1, 2025, and apply only to notes or certificates issued on or after that date.

Track Name(s): Tax Rate & Entities

Bill History: 11-22-24 H Filed

HB 1483 (4) Gervin-Hawkins, Barbara(D) Relating to an exemption from ad valorem taxation of the amount of the appraised value of certain residential real property that arises from the installation in the property.

AI Summary: This bill seeks to advance energy efficiency in residential properties through ad valorem taxation exemptions for certain property improvements. By adding Section 11.272 to the Tax Code, it specifies what constitutes energy efficiency-related improvements. The definition includes a range of enhancements aimed at reducing energy consumption, such as high-efficiency heating and cooling systems, insulation, and smart technology aimed at energy management.

Eligibility for the tax exemption is restricted to properties constructed before January 1, 2011, with improvements needing installation on or after January 1, 2026. This timeline aims to encourage future investments in energy efficiency while phasing in benefits over time. The Texas Comptroller is given the responsibility to develop guidelines to assist local officials in applying this exemption uniformly.

The exemption applies indefinitely until the property changes ownership or eligibility criteria alter, ensuring ongoing relief for property owners who invest in energy efficiency improvements. The effective date for this act is January 1, 2026, but it hinges on the public's approval of a constitutional amendment proposed in 2025, making its implementation contingent on voter support. If the amendment does not pass, the bill will have no effect.

Track Name(s): Exemptions

Bill History: 12-02-24 H Filed

HB 1485 Leo-Wilson, Terri(R) Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes.

Companions:

HB 43	Spiller, David(R)	(Refiled from 88R Session)
HB 268	Toth, Steve(R)	(Refiled from 88R Session)
HB 577	Leo-Wilson, Terri (F)(R)	(Refiled from 88R Session)
HB 960	Toth, Steve(R)	(Identical)
	11-12-24 H Filed	

AI Summary: This bill aims to reform the taxation framework in Texas through the introduction of a state and local value added tax (VAT), transitioning away from traditional ad valorem taxes for school districts. The VAT is set at 6.72% and will apply to both services and property, as defined in the bill. The measure designates key exemptions and exclusions to minimize the tax impact on specific sectors. Notably, it prohibits school districts from imposing maintenance and operations ad valorem taxes starting January 1, 2030, pending voter approval of a corresponding constitutional amendment. In place of these taxes, school districts can adopt a school district enrichment VAT capped at 0.5%, which is earmarked exclusively for enhancing educational facilities and services.

The reimbursement process for exempt entities and the role of the comptroller in administering both state and local VATs are clearly outlined. This act significantly modernizes the taxation landscape, facilitating local governance while ensuring educational funding through the Foundation School Program. Furthermore, the bill repeals several obsolete provisions from both the Tax Code and Education Code, streamlining the regulatory framework and eliminating prior conflicting taxes. The transition to this new tax structure is set to begin January 1, 2030, providing a comprehensive approach to state and local tax reform.

Track Name(s): School Finance

Bill History: 12-02-24 H Filed

HB 1488 Louderback, AJ (F)(R) Relating to employment practices of governmental entities, state contractors, and private employers in this state regarding the legal status

of employees.

AI Summary: This legislation establishes stringent employment verification practices for state contractors, government entities, and private employers in Texas, aiming to ensure compliance with employment laws relative to the status of employees. The E-Verify program will be implemented as a legal requirement, where state agencies won't contract with any entity that does not participate in E-Verify.

The bill also mandates that every state contract includes a certification confirming the contractor's eligibility. In case of violationswhether due to non-participation in E-Verify or continuing employment of unauthorized workersadministrative penalties will be imposed at a rate of $5,000 per violation.

Furthermore, the Texas Workforce Commission will form a Legal Hiring Compliance Division tasked with overseeing compliance and investigating suspected violations. Public subdivision employees responsible for verifying new hires will face strict repercussions for failing to adhere to these regulations, including immediate termination.

Through the establishment of clearer definitions regarding employment and compliance, as well as procedural frameworks for enforcement, this bill significantly strengthens the accountability of businesses in adhering to hiring regulations, while providing severability provisions to maintain lawful conduct in light of potential legal challenges. The bill is set to take effect immediately upon receiving the necessary votes or by September 1, 2025, if it does not.

Track Name(s): HR & Finance

Bill History: 12-02-24 H Filed

HB 1514 Schofield, Mike(R) Relating to the authority of a political subdivision to issue debt to purchase or lease tangible personal property.

Companions: SB 393 Sparks, Kevin (F)(R) (Identical)
11-19-24 S Filed

AI Summary: This bill revises Chapter 1253 of the Government Code, significantly changing the framework for how political subdivisions can issue debt. The heading change to "Public Securities" reflects a broader perspective regarding public financing. The definitions section is refined, replacing the singular term "definition" with the plural "definitions," highlighting the inclusion of new terms, especially clarifying that "public security" aligns with existing statutes.

The introduction of Section 1253.0015 critically restricts political subdivisions from issuing public securities specifically for the purpose of purchasing or leasing tangible personal property if the expected useful life of that property does not extend beyond the maturity of the security. This aims to ensure fiscal responsibility and ensure that debt obligations correspond to lasting assets.

Moreover, the bill revises Section 1253.002 to limit the ability of political subdivisions to issue general obligation bonds solely for improvements to real property, eliminating provisions related to personal property. This change is intended to streamline financing guidelines and establish clear parameters around the economic life of funded improvements, ensuring adherence to responsible fiscal management practices. The act is set to take effect on September 1, 2025.

Track Name(s): Tax Rate & Entities

Bill History: 12-04-24 H Filed

HB 1519 Schofield, Mike(R) Relating to the election date for the authorization of the issuance of bonds or a tax increase.

Companions: SB 946 Sparks, Kevin (F)(R) (Refiled from 88R Session)
SB 533 Sparks, Kevin (F)(R) (Identical)
12- 5-24 S Filed

AI Summary: This legislation aims to standardize the timing of elections regarding the issuance of bonds and tax increases by mandating that such elections take place on the November uniform election date. Specifically, Section 41.0051 is added to the Election Code, outlining that elections for the issuance of bonds or tax increases cannot be classified as emergency elections, thus reinforcing the uniformity and predictability of these electoral events.

Furthermore, there is a provision indicating that ifexisting laws call for such elections to be scheduled on any other date, the election authorities must adjust the dates to align with the new regulations established by this Act. This change is intended to create a more

streamlined process for these significant financial decisions, ensuring that voters are consistently presented with these issues during the designated November elections.

The bill's provisions will only apply to elections ordered on or after the Act's effective date of September 1, 2025, meaning elections called prior to this date will remain governed by the laws in effect at that time. Overall, this Act reflects an effort to enhance clarity and consistency in the electoral process concerning critical financial decisions in the state of Texas.

Track Name(s): Tax Rate & Entities

Bill History: 12-04-24 H Filed

HB 1521 (2) Gerdes, Stan(R) — Relating to the implementation of diversity, equity, and inclusion initiatives by certain governmental entities.

Companions: SB 689 Hughes, Bryan(R) (Identical)
12-20-24 S Filed

AI Summary: This bill mandates a significant shift in how certain governmental entities in Texas manage diversity, equity, and inclusion initiatives. Introduced as Chapter 621 in the Government Code, the key focus is on the prohibition of diversity-related offices that influence employment practices or training based on race, sex, color, or ethnicity unless compliance with federal law is warranted.

Under this new chapter, governmental entitieswhich include executive branches, legislatures, courts, and localized agenciesare barred from establishing diversity offices, hiring for these specific roles, or contracting external parties to perform these functions. Additionally, if any training or practices around sensitive themes like implicit bias or social justice are to be implemented, they must undergo scrutiny and receive written approval from the attorney general to ensure they comply with established laws.

Furthermore, individuals believing a governmental entity is in violation of the chapter's provisions may report such concerns to the attorney general, who has the authority to enforce compliance through legal petitions. The bill is framed to take effect immediately upon a two-thirds vote, or else by September 1, 2025, if such a vote does not occur.

Track Name(s): CAD Administration, HR & Finance

Bill History: 12-04-24 H Filed

HB 1522 Gerdes, Stan(R) — Relating to notice of a meeting held under the open meetings law.

AI Summary: This bill modifies the requirements for posting notices of meetings by governmental bodies under the open meetings law. The heading of Section 551.043 is updated to incorporate the posting of the budget alongside existing notice requirements.

In the modified Subsection (a), the timeframe for posting meeting notices has been extended from "72 hours" to three business days before the scheduled date of the meeting, ensuring that the public has increased notice and access prior to government meetings. This change emphasizes the importance of transparency and accessibility in governmental operations.

Additionally, Subsection (c) is newly established, specifying that notices of meetings where budget discussions or adoptions are planned must include a physical copy of the budget with the notice. This change aims to enhance public awareness and accountability regarding governmental financial decisions.

The bill is set to take effect on September 1, 2025, ensuring that the adjustments to how meeting notices are posted and published will be fully implemented, thereby reinforcing public engagement in government processes.

Track Name(s): Open Meeting/Records

Bill History: 12-04-24 H Filed

HB 1533 (1) Button, Angie Chen(R) — Relating to the system for appraising property for ad valorem tax purposes.

AI Summary: The bill introduces several significant changes to the Texas Tax Code related to property appraisal for ad valorem tax purposes. One of the major changes includes a new notice requirement that mandates sending certified mail for notifications about omitted properties that were not on the appraisal roll. The bill also modifies the requirements for agents submitting designation forms, particularly eliminating the need for the Internet Protocol

address.

Moreover, it establishes that at least one trainer for mandatory courses in property taxation must be a taxpayer representative who meets specific qualifications. Additionally, appraisal districts in counties with populations of 120,000 or more must maintain an Internet website where they must regularly update public appraisal records.

The bill enhances procedural aspects around property owner hearings, allowing for telephone or videoconference attendance and reducing notification requirements for good cause hearings on subpoenas. Notably, it grants leasing individuals the right to appeal appraisal decisions through binding arbitration, simplifying the appeal process significantly.

Furthermore, the bill emphasizes compliance with procedural standards in hearings and limits judicial discovery for expert witnesses, ensuring a balanced approach to property tax-related appeals and procedures. This comprehensive modification will be effective starting September 1, 2025, applying the updated provisions to new cases and submissions after the effective date.

Track Name(s): Priority_Hot Watch

Bill History: 12-05-24 H Filed

HB 1547 Raymond, Richard(D) Relating to the exclusion from the market value of real property for ad valorem tax purposes of the value of any improvement, or any feature incorporated in an improvement.

Companions: HB 543 Raymond, Richard(D) (Refiled from 88R Session)

AI Summary: This legislation addresses the valuation of real property for ad valorem tax purposes by adding provisions to the Tax Code regarding improvements made for accessibility compliance. Specifically, it introduces a new section, 23.015, which requires the chief appraiser to exclude from the market value of real property any improvements, or features of those improvements, made primarily for the purpose of complying with accessibility standards outlined in the 2010 ADA Standards or any future standards established under the Americans with Disabilities Act of 1990.

The applicability of this bill is limited to improvements made on or after January 1, 2025, with the implementation of the provisions set to begin on January 1, 2026. However, this is contingent upon a constitutional amendment, proposed by the 89th Legislature, being approved by voters. If the proposed amendment is not approved, the provisions of this bill will not be enacted, rendering the new section ineffective. This change aims to encourage property owners to enhance accessibility in their buildings without the penalties associated with increased property taxes due to such improvements.

Track Name(s): Appraisal Limitations

Bill History: 12-09-24 H Filed

HB 1548 (4) Raymond, Richard(D) Relating to an exemption from ad valorem taxation by certain taxing units of a portion of the appraised value of the residence homestead of the parent or guardian of a person who is disabled.

Companions: HB 582 Raymond, Richard(D) (Refiled from 88R Session)

AI Summary: This bill aims to provide broader ad valorem tax exemptions for certain parents or guardians of individuals with disabilities in Texas. It amends Section 11.13 of the Tax Code by allowing an additional $10,000 exemption from school district taxation specifically for parents or guardians of a disabled person residing with them, alongside those who are aged 65 or older. The bill also includes a new provision requiring that a taxing unit's governing body must call an election on such exemptions if20% of qualified voters petition for one.

Furthermore, the legislation emphasizes that individuals can receive only one exemption under specified subsections for each taxing unit but may receive multiple exemptions from different units. The bill ensures that qualifying exemptions for disabled individuals are clearly detailed in public tax information notices.

Finally, crucially, the bill stipulates that it will only become effective upon the approval of a constitutional amendment at a future election, set for January 1, 2026, establishing a cautious approach to implementing tax relief aimed at assisting families with disabled members. If the amendment is not approved, this bill will have no effect.

Track Name(s): Exemptions

Bill History: 12-09-24 H Filed

HB 1553 Toth, Steve(R)

Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions: HB 985 Cain, Briscoe(R) (Refiled from 88R Session)

AI Summary: This bill seeks to reduce school district maintenance and operations ad valorem taxes through the effective use of certain surplus state revenues. It modifies existing legislation by amending Section 48.255 of the Education Code and adding new subsections to enhance the mechanisms for determining the state compression percentage. Subsection (d) establishes that the commissioner must reduce the state compression percentage to the lowest feasible level by accounting for specific funds that contributeto property tax relief. Furthermore, if it is determined to be zero under this new provision, school districts will be prohibited from imposing tier one maintenance and operations taxes for that school year or the following years, while ensuring ongoing funding provisions.

Additionally, Section 403.109 of the Government Code is amended to require the comptroller's allocation of general revenue for deposit to the property tax relief fund, based on the excess of general revenue over appropriations. The bill restricts the appropriation of these funds exclusively to the Texas Education Agency for tax relief through compression percentage reduction. However, it allows the legislature to redirect surplus funds exceeding school district tax estimates to other purposes.

Finally, the new measures contained in this bill will come into effect at the beginning of the state fiscal biennium that starts on September 1, 2027, and will be operational 91 days following the end of the legislative session.

Track Name(s): School Finance

Bill History: 12-09-24 H Filed

HB 1567 Hernandez, Ana(D)

Relating to the eligibility for unemployment compensation of certain employees who leave the workplace to care for a minor child.

Companions: HB 1242 Hernandez, Ana(D) (Refiled from 88R Session)
SB 632 Menendez, Jose(D) (Refiled from 88R Session)

AI Summary: This bill amends Section 207.046(a) of the Labor Code to enhance the eligibility criteria for unemployment compensation for individuals separating from their employment under specific circumstances.

The bill maintains existing provisions that allow disqualification for benefits if the reason for the separation is deemed urgent, compelling, and necessary. Significant additions include a newly defined reason for separation: employees may now qualify for unemployment compensation if they leave their jobs to care for their minor child due to an unexpected illness, accident, or other unforeseeable events, reinforcing the need for this provision by stating that no reasonable alternative care should be available.

Additionally, the bill formalizes qualifications for benefits when an individual separates from employment to care for a terminally ill spouse, requiring proper medical documentation to validate the need for care. The inclusion of these provisions emphasizes the importance of familycare and addresses the challenges faced by employees in situations involving urgent caregiving responsibilities.

The changes in law will apply to claims filed post-effective date, September 1, 2025, with previous claims remaining subject to the existing regulations in force at the time of filing.

Track Name(s): HR & Finance

Bill History: 12-10-24 H Filed

HB 1577 Plesa, Mihaela(D)
(4)

Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of the surviving spouse of certain first responders.

Companions: HB 1251 Plesa, Mihaela (F)(D) (Refiled from 88R Session)
SB 288 Hinojosa, Chuy(D) (Refiled from 88R Session)

AI Summary: This bill modifies existing tax law regarding ad valorem taxation exemptions for the residence homestead of surviving spouses of first responders. The update introduces a more comprehensive definition of a "first responder" by including additional roles such as special agents from U.S. Immigration and Customs Enforcement, customs and border protection officers, and immigration enforcement agents or deportation officers from the

U.S. Department of Homeland Security.

Under the new eligibility rules, a surviving spouse of a first responder who has been killed or fatally injured while on duty may receive a complete tax exemption for their residence homestead, provided they have not remarried since the first responders death. Additionally, the surviving spouse must meet specified residency and eligibility criteria connected to the respective classification of the first responder. Specifically, for spouses of first responders under Subsection (a)(1)(A), they need to be an eligible survivor under Chapter 615 of the Government Code, while those related to other classifications (such as (B), (C), and (D)) must have been residents of Texas at the time of the responder's death.

This updated law will be applicable for tax years beginning on or after January 1, 2026 and will officially take effect on the same date.

Track Name(s): Exemptions

Bill History: 12-11-24 H Filed

HB 1622 Barry, Jeffrey (F)(R) Relating to making permanent the limitation on increases in the appraised value of certain real property for ad valorem tax purposes.

Companions: HB 202 Metcalf, Will(R) (Identical)
11-12-24 H Filed

AI Summary: This bill aims to make permanent the limitation on the appraised value increase for certain real properties, specifically those that are not classified as single-family residences. Section 25.19(o) of the Tax Code is revised to confirm that the appraised value for ad valorem tax purposes will continue to face a maximum increase of 20% per year, without a specified end date. This change negates previous provisions indicating a temporary expiration of these limitations after December 31, 2026, aswell as the conditions under which this cap would be lifted.

Additionally, the bill repeals several sections from Acts of the 88th Legislature that initially amended various related sections to incorporate a sunset clause. Furthermore, the bill lays out that it will only take effect on January 1, 2026, if accompanied by a constitutional amendment that must be approved by Texas voters. If that amendment does not pass, the bill will hold no weight, thus ensuring that the legislation is contingent upon public support.

Track Name(s): Appraisal Limitations

Bill History: 12-16-24 H Filed

HB 1623 Louderback, AJ (F)(R) Relating to the eligibility of certain foreign individuals or entities for a limitation on the taxable value of property for school district maintenance and operations ad valorem tax purposes.

AI Summary: This bill modifies the eligibility requirements for foreign individuals and entities seeking property tax limitations under the Texas Jobs, Energy, Technology, and Innovation Act by establishing stricter controls on nations posing national security threats. It introduces the term "designated country," encompassing nations flagged by U.S. intelligence as risks to national security. As part of the new criteria, organizations and individuals associated with these countries are deemed ineligible to submit applications for property tax agreements.

Furthermore, the bill enhances accountability, requiring agreements to prohibit ownership transfers to such ineligible entities and enabling the attorney general to initiate terminations if violations occur. The Texas comptroller gains the authority to request further verification from applicants to assess compliance with eligibility criteria before processing applications, thereby increasing oversight.

Finally, new reporting requirements for the comptroller willtrack applications and agreements involving individuals from designated countries, ensuring transparency and adherence to the updated legal framework. These changes are set to take effect on September 1, 2025, and will only apply to future applications submitted after this date.

Track Name(s): Tax Rate & Entities

Bill History: 12-16-24 H Filed

HB 1648 Button, Angie Chen(R) Relating to the establishment of a limitation on the total amount of ad valorem taxes that a county may impose on the residence homesteads of individuals who are disabled or elderly.

AI Summary: This bill introduces significant modifications to the Texas Tax Code, specifically focusing on establishing and clarifying limitations on the amount of ad valorem taxes that can be

imposed on the residence homesteads of individuals who are disabled or elderly. The bill amends Section 11.261 to better target municipalities and junior college districts while introducing Section 11.262, which specifically limits tax increases imposed by counties. The revisions reinforce the inclusivity of the languageconcerning what constitutes eligible individuals, explicitly ensuring that both those who are disabled and those aged 65 and over are covered under these tax protections. Furthermore, new language clarifies regulations regarding property improvements, ensuring that tax liabilities do not increase unfavorably due to renovations, except in well-defined circumstances. Moreover, the bill carefully presents the numerous scenarios concerning surviving spouses of deceased individuals and the preservation of their tax limitations, thereby promoting continuity of financial relief for eligible households. The effectiveness of this legislation is contingent upon voter approval of a related constitutional amendment and is set to take effect on January 1, 2026, reflecting Texas' commitment to supporting vulnerable populations through controlled taxation policies.

Track Name(s): Appraisal Limitations

Bill History: 12-17-24 H Filed

HB 1657 Cunningham, Charles(R) Relating to the establishment of an education savings account program for certain children.

AI Summary: The bill creates an Education Savings Account Program under a new subchapter in the Texas Education Code specifically for certain children, particularly those with disabilities or educational disadvantages. Definitions are added to clarify critical terms crucial for understanding who may benefit from the program, including specifying what constitutes a "Child with a disability."

Eligible children must have attended a public school, be entering kindergarten or first grade, and meet specific academic performance criteria. The legislation ensures funding for eligible expenses like tuition at accredited private schools, instructional materials, and transportation. Parents must apply on behalf of their children, and the comptroller is charged with the administration of these accounts, including the annual disbursement of fundsset at 90% of what a school district would have received for the child under public enrollment.

Importantly, the bill emphasizes the autonomy of educational service providers and protects the rights of program participants, ensuring that no undue burdens are placed on their choice of educational methods or values. The comptroller is also empowered to accept private funding to sustain the program. Overall, this comprehensive program aims to expand educational opportunities for vulnerable children within Texas.

Track Name(s): School Finance

Bill History: 12-18-24 H Filed

HB 1676 Hernandez, Ana(D) Relating to the period during which an employee may file a claim for unpaid wages with the Texas Workforce Commission.

Companions:

HB 4268	Herrero, Abel(D)	(Refiled from 88R Session)
SB 2251	Zaffirini, Judith(D)	(Refiled from 88R Session)

AI Summary: This bill modifies Section 61.051(c) of the Labor Code regarding the time frame employees have to file claims for unpaid wages with the Texas Workforce Commission. Specifically, the deadline has been extended from the previous limit of 180 days to the first anniversary of the date the wages were due for payment. This significant change strengthens the rights of employees by providing them with a full year to pursue their claims, reflecting a commitment to ensuring fair compensation for labor.

Additionally, the bill clarifies that the filing deadline is a jurisdictional matter, highlighting its importance in legal proceedings. The new provisions will apply to wage claims associated with wages that become due on or after March 5, 2025. Claims for wages that were due prior to this date will continue to operate under the previous law, which is maintained for continuity and fairness in processing existing claims. The law is set to take effect on September 1, 2025, indicating a future point at which the new guidelines will be fully implemented. Overall, this bill represents a substantial enhancement of protections for employees in Texas concerning unpaid wage claims.

Track Name(s): HR & Finance

Bill History: 12-19-24 H Filed

HB 1678 Canales, Terry(D) Relating to the collection and disclosure of certain public information.

AI Summary: The bill enacts important changes to the Texas Code of Criminal Procedure and Texas Government Code regarding the collection and disclosure of public information. A new article, Art. 2B.01015, is added to explicitly define "recording" in the context of body-worn cameras, encompassing audio, video, and audiovisual formats, thus standardizing language across referencing documents.

Significant clarifications are made in Section 552.101, detailing that while information is generally confidential, it does not cover the attorney-client privilege or other state and federal discovery privileges. Furthermore, Section 552.108 mandates that basic information related to arrests and crimes must be disclosed promptly by governmental bodies, signaling a stronger commitment to transparency.

Additionally, Section 552.302 reinforces that failure to request an attorney general's decision on information withholding will lead to a presumption of public disclosure, while clarifying that various exemptions are not adequate compelling reasons for non-disclosure.

The bill also repeals Section 552.231, simplifying the fee structure for copies of records provided by county clerks. Lastly, the provisions will take effect on September 1, 2025, applying only to public information requests submitted thereafter.

Track Name(s): Open Meeting/Records

Bill History: 12-19-24 H Filed

HB 1688 (4) Louderback, AJ (F)(R) Relating to a local option exemption from ad valorem taxation of all or part of the appraised value of the residence homesteads of certain peace officers.

AI Summary: This bill aims to provide a local option exemption from ad valorem taxation on the residence homesteads of certain peace officers in Texas, enhancing tax relief for those serving in law enforcement roles. It modifies existing tax law by introducing new provisions while eliminating references to previous exemptions.

Key provisions of the bill include the definition of eligible peace officers, who are defined as full-time officers listed under specific articles of the Code of Criminal Procedure.Importantly, the bill outlines that these officers can receive an exemption from taxation on their residence homesteads if adopted by the governing body's voting, either as a dollar amount or as a percentage of the appraised value.

Moreover, the bill revises tax assessment procedures whereby under Section 11.13(i), the taxing authority may opt to disregard certain exemptions when there are debts pledged against the taxing unit. It clarifies the tax framework by updating the definition of "taxable value" in Section 403.302(d) to incorporate exemptions under the new Section 11.13(s).

The law will only take effect on January 1, 2026, contingent upon voter approval of a constitutional amendment related to this tax exemption. If this amendment is rejected, the bill will have no effect.

Track Name(s): Exemptions

Bill History: 12-20-24 H Filed

HB 1703 Lozano, Jose(R) Relating to the use of average enrollment for purposes of the public school finance system.

Companions:	HB 1157	Hinojosa, Gina(D) 11-12-24 H Filed	(Identical)
	SB 233	Johnson, Nathan(D) 11-12-24 S Filed	(Similar)

AI Summary: The bill updates the Texas Education Code to redefine and simplify the calculation of student metrics from "daily attendance" to "average enrollment," enhancing how student populations are classified for funding and resources in public schools. Specifically, average enrollment is defined as the average number of students enrolled in a school district during the academic year, marking a significant shift in the state's educational funding calculations.

Furthermore, it outlines funding protocols for districts experiencing a population decline of 2% or more, providing protections for areas affected by military base closures and natural disasters. It also creates provisions to adjust enrollment numbers for districts with significant migratory child populations.

The bill explicitly states that open-enrollment charter schools are not entitled to some adjustments, aims to ensure equitable funding distribution among school districts, and

requires actionable steps to enhance funding transparency through public meeting requirements related to budgetary issues.

Additionally, it repeals two specific sections that may cause redundancies under the new guidelines. This extensive reform not only modernizes but also aims to provide a more stable financial environment for public education in Texas, positioning it to respond better to state and local challenges over the coming years. The provisions will take effect on September 1, 2025, allowing time for schools and administrators to adapt to the new guidelines.

Track Name(s): School Finance

Bill History: 12-20-24 H Filed

HB 1709 Capriglione, Giovanni(R) Relating to the regulation and reporting on the use of artificial intelligence systems by certain business entities and state agencies.

AI Summary: The Texas Responsible Artificial Intelligence Governance Act aims to regulate the deployment and utilization of artificial intelligence systems in Texas. It introduces a comprehensive framework to address algorithmic discrimination and protect consumers through the establishment of defined roles for developers, deployers, and distributors of high-risk AI systems.

One significant change is the introduction of a High-Risk Report that requires developers to outline potential risks, limitations, and governance measures associated with their AI systems. Deployers must conduct annual impact assessments, which include analyzing the system's purpose, potential risks, and consumer safeguards.

To promote transparency and consumer rights, the bill mandates that consumers be informed when interacting with AI systems capable of affecting consequential decisions in areas such as employment, healthcare, and housing.

The act also identifies and prohibits certain unethical uses of AI, including deceptive manipulation and the unauthorized capture of biometric identifiers. Enforcement mechanisms are established, empowering the attorney general to impose civil penalties on violators and develop a public complaint system for consumer grievances.

Furthermore, the legislation emphasizes workforce development through the Texas Artificial Intelligence Workforce Development Grant Program, ensuring Texas is equipped with a skilled workforce to meet the demands of the AI industry and that regulations do not stifle innovation.

These measures are designed not only to safeguard consumer interests but also to maintain Texas's competitive position in the evolving AI landscape, with the Act set to take effect on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 12-23-24 H Filed

HB 1715 Cain, Briscoe(R) (2) Relating to a required provision in certain governmental entity contracts regarding the carrying of handguns by license holders.

AI Summary: The bill mandates that governmental entity contracts include a specific provision regarding the carrying of handguns by licensed holders. Enacting Section 2252.911 in the Government Code, it requires all contracts for the use of property owned or leased by governmental entities to contain a declaration preventing the contractor from prohibiting license holders carrying handguns from entering or remaining on the property, provided these individuals are permitted under current law.

The term "governmental entity" is clearly defined within the bill to include a wide array of organizations within the state government, such as departments, courts, municipalities, and special-purpose districts. The inclusion of educational institutions within this definition emphasizes the bills intention to apply to a broad range of entities.

Furthermore, the legislation specifies that any contract established before the effective date, September 1, 2025, is exempt from this requirement unless the contract is renewed, modified, or extended post the deadline. This provision ensures that existing contracts are not immediately impacted but establishes a framework for future agreements. Overall, this bill reflects a legislative effort to mandate the accommodation of licensed handgun holders across governmental properties in Texas.

Track Name(s): CAD Administration

Bill History: 12-30-24 H Filed

HB 1728 Plesa, Mihaela(D) Relating to creating a mental health allotment under the Foundation School Program.

Companions: HB 3488 Plesa, Mihaela (F)(D) (Refiled from 88R Session)

AI Summary: This bill establishes a Mental Health Allotment under the Foundation School Program in Texas, aimed at enhancing mental health resources in schools. Under Section 48.117, school districts will receive an annual allotment for each student based on the basic allotment, specifically multiplied by 0.008. The legislation emphasizes that at least 85% of the allocated funds must be utilized in several key areas to support student mental health.

These areas include hiring professionals such as counselors and social workers, implementing mental health screenings for students aged eight, and rolling out evidence-based programs to create a positive school environment. The bill also focuses on developing essential services for early intervention in mental health issues, providing treatment programs, and offering family support resources. Importantly, it encourages training for teachers and support staff to help identify early signs of mental health problems among students. Lastly, a built-in referral process aims to ensure that all students gain equal access to mental health services, fostering a comprehensive approach to address mental well-being in educational settings. The bill is set to take effect on September 1, 2025.

Track Name(s): School Finance

Bill History: 01-02-25 H Filed

HB 1735 Schatzline, Nate(R) Relating to the creation of the Texas Local Government Accountability Association.

AI Summary: The bill creates the Texas Local Government Accountability Association to enhance accountability and promote ethics and transparency within local governments. It establishes a new title in the Local Government Code, dedicated to ethics and open government practices, categorized into municipal, county, and provisions applicable to multiple local government types.

Under Chapter 671, the association is recognized as a governmental unit with immunity from legal action. It has the authority to develop and publish ethics standards, charge annual fees, and provide standard contracts for local governments wishing to join. Membership can be achieved either voluntarily through a governing body vote or mandatorily via voter petition, necessitating an election. If a local government joins, it is required to comply with ethical standards, and officials are obligated to ensure adherence.

The bill outlines a structured complaint process, giving citizens the ability to report violations and mandating local governments to investigate promptly. Unresolved issues can be escalated to the association for binding arbitration, which may result in the award of attorneys fees to successful complainants, while local governments cannot claim such fees.

Finally, local governments that do not cooperate with the associations directives may face denial of state grant funds for the subsequent fiscal year. The provisions take effect on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 01-06-25 H Filed

HB 1745 Bell, Keith(R) Relating to the procedure for protests before appraisal review boards.
(1)

Companions: HB 4634 Shine, Hugh(R) (Refiled from 88R Session)

AI Summary: This bill modifies the procedure for handling protests before Texas appraisal review boards to enhance clarity and timeliness. Section 41.45 of the Tax Code is revised to ensure that when a notice of protest is filed, the appraisal review board must schedule a hearing promptly according to a new structure. Specifically, if a notice of protest is filed between March 1 and July 1, the hearing must occur by October 1, while for protests filed before March 1 or after July 1, the hearing should take place within 90 days of the notice. This change aims to improve the efficiency of the protest system.

Moreover, Section 41.461 stipulates that at least 14 days prior to a hearing, the chief appraiser must deliver a pamphlet to the property owner and inform them of their rights to request relevant data for the hearing. A new requirement obliges the chief appraiser to provide a summary justifying any value changes from the prior tax year, thereby ensuring property owners are adequately informed about decisions affecting their properties. The updated procedures apply only to protests filed after the effective date of the bill on September 1, 2025.

Track Name(s): Priority_Hot Watch, ARB, TAAD- OPPOSE

Bill History: 01-07-25 H Filed

HB 1766 (1) Landgraf, Brooks(R) Relating to a requirement that an appraisal district rely on an appraisal of real property prepared by an appraiser and submitted to the district by the property owner when determining the value of the property.

AI Summary: The proposed legislation establishes a new requirement for Texas appraisal districts concerning the valuation of real property. Under Section 23.02, if a property owner submits an appraisal of their property, the chief appraiser is mandated to use this appraisal as the basis for tax valuation, regardless of other provisions in the law.

To ensure the appraisal is valid, the property owner must provide a written notice of intent to the appraisal district no later than November 30 of the previousyear and submit the actual appraisal no later than April 1 of the current tax year. The bill sets clear deadlines and procedures for compliance.

Additionally, the appraisals must adhere to specific requirements: they must be conducted by qualified professionals and attested to meet legal standards, ensuring integrity and accountability in property assessments. The appraisals must be executed between December 1 of the preceding year and March 1 of the current year.

This legislation will only apply to real property appraisals for tax years beginning on or after the bill's effective date, September 1, 2025, fostering a structured and equitable approach to property tax valuations based on owner-provided assessments.

Track Name(s): Priority_Hot Watch, Appraisal, TAAD- OPPOSE

Bill History: 01-08-25 H Filed

HB 1767 Landgraf, Brooks(R) Relating to the procedure by which a taxing unit is required to provide public notice of certain ad valorem tax-related information.

AI Summary: This bill modifies the procedure by which taxing units in Texas are required to disseminate public notice concerning ad valorem tax-related information. It adds Subsection (e-7) to Section 26.04 of the Tax Code, instituting an obligation for the designated officer or employee of a taxing unit to publish a summary of tax-related information on the unit's web page by August 7 each year. The officer must also ensure that the summary and the URL where the information is posted are published in a newspaper with general circulation in each county encompassing the taxing unit's location.

However, it is important to note the specified exceptions: this requirement does not apply to taxing units that are situated wholly or partly in counties with a population of one million or more, nor to those without any association to a county that publishes a general circulation newspaper. This law will become applicable for ad valorem tax years that commence on or after the laws effective date of January 1,2026.

Track Name(s): Tax Rate & Entities

Bill History: 01-08-25 H Filed

HB 1797 Bucy, John(D) Relating to drug testing and prescription drug policies for employees and independent contractors of state agencies and political subdivisions regarding the medical use of low-THC cannabis and hemp.

AI Summary: This bill introduces Chapter 621 to the Government Code, regulating the policies surrounding drug testing and the use of prescription drugs for state agency employees and independent contractors in Texas, relating specifically to low-THC cannabis and

hemp.

The bill defines critical terms necessary for clarity, such as "drug test," "hemp," "low-THC cannabis," and "peace officer." It exempts peace officers and employees who are subject to U.S. Department of Transportation drug testing regulations from its scope.

A significant focus of the bill is on prohibiting the establishment of drug testing policies that require screening for cannabinoids. This includes prohibiting tests as a condition of employment or contract and forbidding policies that mandate negative test results or restrict employees from using low-THC cannabis or consumable hemp products.

Furthermore, the bill underscores the importance of medical privacy, ensuring that state agencies may not inquire about an employees use of low-THC cannabis or hemp. Employees have legal recourse for any violations, allowing them to seek various forms of relief through the courts, including monetary damages and injunctive relief, with the state waiving its sovereign immunity in these cases.

The statute takes effect on September 1, 2025, and applies only to instances of drug testing or drug policy administration occurring after that date.

Track Name(s): HR & Finance

Bill History: 01-09-25 H Filed

T ☐ HB 1798 Harless, Sam(R) Relating to the confidentiality of certain home address information in property tax appraisal records.

Companions: SB 491 Miles, Borris(D) (Identical)
11-22-24 S Filed

AI Summary: The bill addresses the confidentiality of certain home address information within property tax appraisal records for various categories of individuals, aiming to enhance protections for those at risk of threats or harm. It redefines eligibility criteria by adding several key positions, enhancing protection for those who may be particularly vulnerable, such as: - Spouses, surviving spouses, and adult children of customs and border protection personnel. - Employees from public defender's offices, therebyacknowledging the essential roles of those involved in public defense.

Additionally, it removes provisions that pertained to a specific subset of former Department of Family and Protective Services employees, while reaffirming an existing provision for current and former attorneys of that department.

The act clarifies its precedence over conflicting regulations introduced in the 89th legislature. Lastly, the act stipulates that it shall take effect immediately with a two-thirds majority vote or on September 1, 2025, if it does not secure the necessary votes for immediate implementation. Overall, this bill strengthens protections for individuals engaged in law enforcement and those involved in critical support roles within the judicial system.

Track Name(s): Open Meeting/Records

Bill History: 01-09-25 H Filed

T ☐ HB 1827 Slawson, Shelby(R) Relating to the repeal of the additional ad valorem taxes imposed as a result of a change of use of certain land.

AI Summary: This bill is a comprehensive reform of the regulations governing ad valorem taxes imposed due to changes in land use in Texas, primarily focusing on the repeal of applicable sections of the Tax Code that instituted additional taxes linked to changes in the use of land.

Key updates include a redefinition of what constitutes a change of use, clarifying that waivers of special appraisals under Subchapter C do not trigger additional tax obligations. The adjustment of tax bill requirements notablydemands that the chief appraiser provide extensive details, including the market and taxable values of land under relevant subchapters, as well as assessment ratios, enhancing transparency for taxpayers.

Furthermore, property owners aged 65 or older now receive notifications before any determination that their land is no longer eligible for appraisal, along with efforts required by the chief appraiser to ensure they remain informed. The bill clearly preserves the enforcement of previous laws for changes of use that occurred before January 1, 2026, thus ensuring no retroactive tax burdens arise for past changes. Overall, these reforms aim to simplify and clarify tax responsibilities for landowners in Texas while promoting equitable application of tax laws.

Track Name(s): Ag

Bill History: 01-13-25 H Filed

HB 1829 Shaheen, Matt(R)

Relating to the establishment of a limitation on the total amount of ad valorem taxes that certain taxing units may impose on the residence homesteads of individuals who are disabled or elderly.

Companions:			
	HB 481	Goldman, Craig(R)	(Refiled from 88R Session)
	HB 707	Geren, Charlie(R)	(Refiled from 88R Session)
	HB 455	Schofield, Mike(R)	(Identical)
		11-12-24 H Filed	

AI Summary: This bill establishes a limitation on ad valorem taxes applied by taxing units other than school districts on the residences of individuals who are disabled or aged 65 and older. The revisions to Section 11.261 of the Tax Code are comprehensive, focusing on ensuring that the total taxes paid do not exceed amounts set based on the first tax year the individual qualified for exemptions under Section 11.13(c).

Subsections (b-1) and (b-2) provide guidance on how to calculate tax limitations for individuals qualifying before and after January 1, 2026. The bill clarifies circumstances under which tax increases are allowable when improvements are made to the homestead, setting conditions for subsequent property transfers and maintaining tax freezes for surviving spouses of qualified individuals.

In addition, definitions for taxable values are refined to ensure properties with specified tax limitations are not included in total taxable values considered for taxation in the following years.

The act becomes effective on January 1, 2026, contingent upon the approval of a corresponding constitutional amendment, emphasizing the legislative intent to protect vulnerable populations from rising property taxes. If the amendment is not approved by voters, the act will have no effect.

Track Name(s): OV65 Ceiling

Bill History: 01-13-25 H Filed

HB 1860 Cole, Sheryl(D)

Relating to disclosure by the landlord of a residential multiunit complex to a tenant of the percentage of the tenant's monthly rent payment attributable to the property taxes due for the complex.

AI Summary: This bill introduces a new disclosure requirement for landlords of residential multiunit complexes in Texas that utilize an online apartment portal for rent payments. Under the added Section 92.027 of the Property Code, landlords must notify each tenant post-receipt of the property tax bill about the availability of specific tax-related information on the online portal.

The bill mandates that landlords publish two key pieces of data on the portal: 1. The total amount of property taxes due forthe entire multiunit complex within that tax year. 2. For each individual tenant, the percentage of their monthly rent payment that is attributed to property taxes, accessible only in a private section of the portal.

This requirement aims to enhance transparency concerning how property taxes affect rental costs and applies specifically to tax years beginning on or after the bills effective date. The Act is set to take effect on January 1, 2026.

Track Name(s): Collections

Bill History: 01-15-25 H Filed

HB 1872 Landgraf, Brooks(R)
(1)

Relating to the repeal of the requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.

AI Summary: This bill proposes the repeal of the provision in Section 11.43(h-1) of the Tax Code that mandated appraisal districts to regularly verify the eligibility of recipients for residence homestead exemptions. By removing this requirement, the bill seeks to reduce the administrative burden on appraisal districts and streamline the process for homeowners receiving these exemptions.

Furthermore, the bill specifies its effective date; it will take effect immediately if it secures a two-thirds majority vote from all members elected to each house. If the necessary votes are not achieved, the bill will come into effect on September 1, 2025. This reflects a strategic approach to ensure timely implementation should legislative support be adequate.

Track Name(s): Priority_Hot Watch, Exemptions

Bill History: 01-15-25 H Filed

HB 1889 Davis, Aicha (F)(D) Relating to the use of average enrollment for purposes of the public school finance system.

Companions: HB 276 Bucy, John(D) (Identical)
11-12-24 H Filed

AI Summary: The bill modifies existing provisions of the Education Code to implement the use of average enrollment as a new metric for the public school finance system, transitioning from the former method of calculating funding based on daily attendance.

In Section 48.005, average enrollment is defined as the average number of students enrolled in the school district during a school year, affecting how funding is calculated across all related statutes. Districts facing a decline of two percent or more in average enrollment have specific funding provisions, with funding based on last year's enrollment if the decline is due to military base changes. The commissioner is authorized to adjust funding based on circumstances such as natural disasters impacting enrollment and other calamities.

Further provisions establish how districts can be funded based on minimum instructional time, and variations in payment based on the type of educational program (including bilingual, special education, and career technology programs). The bill outlines revised criteria for districts to determine eligibility for various funding opportunities, emphasizing instructional time and program offerings.

Several sections are explicitly repealed, removing previous references to daily attendance calculations, and establishing clear rules for how average enrollment will now be used to estimate funding claims and calculations for all public schools. The overall goal of this bill is to provide a more consistent and potentially equitable funding avenue through the average enrollment metric, effective from September 1, 2025.

Track Name(s): School Finance

Bill History: 01-16-25 H Filed

HB 1898 Cook, David(R) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Companions: HB 490 Bell, Cecil(R) (Identical)
11-12-24 H Filed

AI Summary: This legislation seeks to limit the increases in the appraised value of real property for ad valorem tax calculations. The bill revises Section 23.23 of the Tax Code, which previously concerned only residence homesteads, to encompass all real property, effectively broadening its applicability. Notable changes include lowering the allowable appraisal increase from ten percent to five percent, significantly easing the tax burden on property owners.

New provisions add clarity regarding how limitations apply when ownership of the property transfers, particularly to spouses, and stipulate conditions under which appraisal limits may expire. Furthermore, it ensures that the definition of new improvements exclusively captures those enhancing property value, avoiding inclusion of routine repairs.

A comprehensive repeal of outdated references and sections relating to circuit breaker limitations ensures clarity and consolidation within the tax code. Importantly, the Act will take effect only if a separate constitutional amendment to authorize a cap of 105 percent or higher on appraised values is approved by voters in 2025, linking it directly to broader tax policy reform.

Track Name(s): Appraisal Limitations

Bill History: 01-16-25 H Filed

HB 1907 Paul, Dennis(R) Relating to a prohibition on governmental contracts with Chinese companies for certain information and communications technology.

AI Summary: This act amends Chapter 2275 of the Government Code to enforce stringent restrictions on governmental contracts with certain foreign-owned companies, specifically those from China, in the realm of information and communications technology. It adds a new subchapter dedicated to prohibition and enforcement, highlighting several crucial definitions related to control, governmental entities, and services considered as

information technology.

Within this framework, contracts are broadly prohibited with scrutinized companies unless the governmental entity can justify an exception, such as a lack of alternative vendors or a cost imbalance. Vendors submitting bids must provide written verification asserting they are not scrutinized companies and must refrain from associating with any scrutinized company in fulfilling the contract.

The bill stipulates that a false verification leads to serious penalties: immediate contract termination, potential civil penalties determined by the state, and barring vendors from future contracts for five years. Further, violations are classified as a state jail felony, enforcing accountability and compliance. Furthermore, the act specifies that it will affect only contracts initiated post-effective date, ensuring clarity about which contracts fall under the new regulation, which takes effect on September 1, 2025.

Track Name(s): HR & Finance

Bill History: 01-16-25 H Filed

HB 1910 Schatzline, Nate(R) Relating to the authority of a political subdivision to regulate panhandling on public property.

AI Summary: This bill adds comprehensive regulations governing panhandling on public property under a newly established Chapter 366 of the Local Government Code. It seeks to create a structured framework where municipalities with populations exceeding 100,000 must enforce an ordinance that requires permitting for panhandling in public areas. The new regulations provide clear definitions for terms associated with panhandling and establish protocols for permit applications, which must be in person and cannot have fees imposed.

Permits are confined to specified time limits of 12 consecutive hours and cannot be issued electronically. Political subdivisions are empowered to set time, place, and manner regulations, while also ensuring safety and reducing harassment. Furthermore, a system for the allocation of permits based on a first-come, first-served basis is stipulated for areas with restrictions on the number of panhandlers.

In terms of enforcement, the bill prohibits political subdivisions from undermining the new regulations. It establishes avenues for injunctive relief against violations and stipulates penalties for noncompliance, designating unauthorized panhandling without a permit as a Class C misdemeanor. Finally, subdivisions found in violation face penalties including the loss of state grant funds for two years, aiming to encourage adherence to the new legal framework. This act will take effect on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 01-16-25 H Filed

HB 1932 Lopez, Janie(R) Relating to an exemption from ad valorem taxation of the residence homesteads of certain disabled veterans and their surviving spouses.
(4)

AI Summary: This bill aims to enhance the ad valorem tax exemptions for the residence homesteads of certain disabled veterans and their surviving spouses. The bill amends existing sections of the Texas Tax Code, specifically Section 11.131, by changing the designation from "100 percent or totally disabled veteran" to simply "certain disabled veterans." This pivotal change allows any veteran with at least 60 percent disability compensation from the United States Department of Veterans Affairs or its successor to qualify for the exemption on the full appraised value of their residence homestead. This broadens the eligibility criteria from previously limited fully disabled veterans.

Additionally, the bill revises Section 26.1125, reinforcing this same exemption category and mandating boards to ensure residents receive all eligible tax exemptions. The law will take effect on January 1, 2026, but is conditional on the passage of a constitutional amendment proposed by the 89th Legislature that would authorize these exemptions. If this amendment is rejected by voters, the act will have no effect, making its enactment dependent on public approval.

Track Name(s): Exemptions

Bill History: 01-17-25 H Filed

HB 1937 Craddick, Tom(R) Relating to certain tax and fee collection procedures and taxpayer suits.

Companions: SB 266 Perry, Charles(R) (Identical)
11-12-24 S Filed

AI Summary: This bill aims to refine the procedures for tax and fee collection in Texas, emphasizing the importance of proper documentation for taxpayer claims. Section 111.0041(c) now mandates that taxpayers provide sufficient records to substantiate their claims, a shift from the previous requirement of contemporaneous records. This term change reflects a more flexible time frame for record-keeping.

In another pivotal change, Section 111.0081 introduces a process where the penalty for late payments can be abated if a dispute is actively being litigated, thereby offering relief to taxpayers involved in legal proceedings.

The bill establishes Section 111.0091, which details the procedure for disputing results from managed audits, offering taxpayers a structured approach to bypass the redetermination process and go directly to suit if they have filed a notice of intent. Precise deadlines are established, with suits needing to be filed within either 60 or 90 days depending on conference requirements.

Track Name(s): Collections

Bill History: 01-17-25 H Filed

HB 1940 (1) Dean, Jay(R) Relating to the clarification of the authority of an appraisal office to approve and implement a plan providing for the reappraisal of property in the appraisal district less frequently than annually.

AI Summary: This legislation is aimed at providing clearer authority to appraisal offices concerning the reappraisal of properties within their districts. The significant change occurs in Section 23.01(a) of the Tax Code, where it is explicitly stated that all taxable property shall be appraised at its market value as of January 1 of the tax year in which the property is appraised. This adjustment aims to ensure uniformity and transparency in property appraisals, potentially affecting how frequently propertiesare assessed for tax purposes. Additionally, the bill stipulates that it will take effect on September 1, 2025, allowing for ample time for appraisal offices and property owners to adapt to this new requirement. This clarification may also influence the operational practices regarding property assessments within appraisal districts, particularly relating to the frequency and timing of these valuations.

Track Name(s): Priority_Hot Watch

Bill History: 01-17-25 H Filed

HB 1945 Smithee, John(R) Relating to the confidentiality of a public or private school employee's home address information in property tax appraisal records.

AI Summary: This bill addresses the confidentiality of home address information for certain public and private school employees within property tax appraisal records. Specifically, it amends Section 25.025(a) of the Tax Code to include employees of school districts, open-enrollment charter schools, or private schools as individuals whose home addresses should be kept confidential to protect them from potential harm or harassment.

The bill also revises the existing list of individuals entitled to thisconfidentiality by removing the provision for current and former attorneys of the Department of Family and Protective Services. Furthermore, it retains the protections for numerous specified positions including law enforcement officers, legal practitioners in relevant fields, and individuals identified as victims of violence or specific crimes, ensuring a comprehensive approach to personal information privacy.

Finally, the bill will come into effect immediately if it receives a two-thirds majority vote from legislative members; otherwise, it will be effective September 1, 2025. Overall, these changes aim to enhance the safety of school employees while providing specific legal clarity regarding whom the confidentiality protections apply.

Track Name(s): Open Meeting/Records

Bill History: 01-17-25 H Filed

HB 1952 (1) Kerwin, Helen (F)(R) Relating to the composition of county appraisal district boards of directors.

AI Summary: The bill modifies the structure and governance of county appraisal district boards in Texas based on population size. For counties with a population of less than 75,000, the board will include two appointed directors from participating taxing units and three elected directors chosen by county voters during general elections. Previously, the structure was solely comprised of five appointed directors. However, for counties with a population of 75,000 or more, the setup will now have three appointed directors and five elected

directors, a switch from the earlier format.

Additionally, all directors, regardless of appointment or election, will serve staggered four-year terms, replacing the former requirement of two-year terms for appointed members.

The bill also enhances processes for filling board vacancies, stating that for elective positions, the board must appoint a replacement by majority vote from among eligible candidates, ensuring accountability and adherence to required qualifications. There are also clearer guidelines for nonvoting directors and the protocol regarding conservation and reclamation districts that wish to have a say in board nominations.

The Act is set to take effect on September 1, 2025, marking a significant shift in governance of appraisal districts in Texas.

Track Name(s): Priority_Hot Watch, CAD Administration

Bill History: 01-17-25 H Filed

HB 1979 Little, Mitch (F)(R) Relating to the payment of certain ad valorem tax refunds.

Companions: SB 402 Paxton, Angela(R) (Identical)
11-21-24 S Filed

AI Summary: This bill modifies the process of delivering ad valorem tax refunds in Texas. Under the existing law, collectors or taxing units must send refunds to the mailing address listed on the appraisal roll. The updated legislation introduces an important change: taxpayers may now request that their refunds be sent to a different address before the refund is issued. This request must be made using a specific form prescribed by the comptroller.

In addition, the comptroller is mandated to include in this form a notice about the legal penalties associated with making false statements. This ensures that individuals are aware of the potential consequences of misrepresenting information when requesting a refund address change. Furthermore, the legislation allows individuals to revoke their address change requests by submitting a written revocation to the collector or taxing unit.

Importantly, the changes brought by this bill will only apply to requests filed on or after its effective date of September 1, 2025. Any requests made prior will be governed by the previous law, ensuring a clear distinction between the new and old processes.

Track Name(s): Collections

Bill History: 01-22-25 H Filed

HB 2005 Toth, Steve(R) Relating to a limitation on the salary paid to officers and employees of this state and political subdivisions of this state.

AI Summary: This bill enacts new salary limitations for state officers, employees, and those working for political subdivisions in Texas. It adds Section 659.0111 to the Government Code stipulating that the salary of a state officer or employee cannot exceed 150% of the salary established for the governor in the biennial appropriations act. Additionally, the bill introduces Section 180.011 to the Local Government Code, which imposes the same salary ceiling on officers and employees of political subdivisions, including counties, municipalities, and school districts.

The newly established salary caps are designed to take effect with any salary agreements or employment contracts that are initiated after September 1, 2025. For contracts entered before this date, prior salary laws will remain in effect. This measure aims to enforce fiscal responsibility within government salary structures by aligning them more closely with that of the governor, thereby providing a unified approach to public sector compensation across the state.

Track Name(s): HR & Finance

Bill History: 01-22-25 H Filed

HB 2011 Bell, Cecil(R) Relating to the right to repurchase from a condemning entity certain real property for which ad valorem taxes are delinquent.

AI Summary: This bill strengthens the rights of property owners regarding the repurchase of real property acquired through eminent domain. It specifically adds criteria for repurchase eligibility, allowing owners to reclaim their property if the entity responsible for the acquisition fails to pay ad valorem taxes within two years of the due date.

The notification process has been revised; condemning entities must inform former property owners about their rights, including instances where taxes have not been paid,

within 180 days of determining eligibility. The bill also introduces a mechanism whereby property owners can request annual updates on the status of their propertys ad valorem taxes, aiming for greater transparency.

Furthermore, property owners now have the flexibility to indicate their intent to repurchase the property before receiving notice from the entity if the basis for repurchase is linked to unpaid taxes. This legislative change emphasizes the importance of the property owner's rights and seeks to ensure that financial responsibilities are met by entities that acquire properties under public necessity. The act will take effect on September 1, 2025, and will apply only to cases filed after this date.

Track Name(s): Collections

Bill History: 01-22-25 H Filed

HB 2032 (4) Campos, Liz(D)

Relating to the exemption from ad valorem taxation of part of the appraised value of the residence homestead of a partially disabled veteran or the surviving spouse of such a veteran based on the disability rating of the veteran.

AI Summary: This bill establishes a new framework for exempting certain partially disabled veterans and their surviving spouses from ad valorem taxes on their residence homestead, detailed in the new Section 11.136 of the Tax Code. It explicitly defines terms such as "disability rating," "disabled veteran," and "surviving spouse" by referencing existing code. Partially disabled veterans with a disability rating of 10% to under 100% can exempt a portion of their home's appraised value equivalent to their disability rating from taxation. The surviving spouse of a qualifying veteran can also claim this exemption if they have not remarried and continue to live in the same homestead.

The bill includes provisions allowing the surviving spouse to retain the exemption if they move, capped at the amount previously received. It modifies existing exemptions to incorporate 11.136, ensuring consistent application and processing of requests for tax exemptions. This comprehensive action is expected to lessen the tax burden onveterans and their families while also addressing procedural clarity regarding applications and renewals of exemptions. The act will be effective starting January 1, 2026, but only if voters approve a relevant constitutional amendment.

Track Name(s): Exemptions

Bill History: 01-23-25 H Filed

HB 2039 (4) Gervin-Hawkins, Barbara(D)

Relating to an exemption from ad valorem taxation of the amount of the appraised value of residential real property that arises from the installation in the property of certain energy efficiency-related improvements.

AI Summary: The bill establishes Section 11.272 within the Tax Code, focusing on facilitating energy efficiency upgrades in residential properties by providing tax exemptions based on these improvements. It defines "energy efficiency-related improvements" to encompass a range of technologies designed to decrease energy consumption in homes, including but not limited to high-efficiency heating and cooling systems, energy-efficient windows, and smart thermostats.

Property owners who implement such improvements will be entitled to an exemption from taxation on the increase in appraised value attributed to these enhancements. The bill empowers the comptrollerwith support from the State Energy Conservation Officeto create the necessary guidelines for local appraisers, ensuring coherent application and administration of the new exemption.

The bill also amends Section 11.43(c) of the Tax Code to incorporate this new exemption into the existing framework for other property tax exemptions, ensuring a streamlined process for maintaining exemptions without needing to reapply each year, under specified conditions.

Importantly, the provisions of this bill will be effective starting from the 2026 tax year, contingent upon voter approval of a constitutional amendment that authorizes such exemptions. If the amendment is not approved, the bill will have no effect.

Track Name(s): Exemptions

Bill History: 01-23-25 H Filed

HJR 23 (4) Flores, Lulu(D)

Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a school district of all or part of the appraised value of the residence homesteads.

AI Summary: This bill aims to reform eligibility parameters and operational procedures within various programs to promote inclusive access and equitable resource distribution. Among the most significant changes is the introduction of criteria for admissions, which now considers , replacing the previous criteria. This shift is intended to address disparities and ensure that underserved communities are adequately represented.

The existing age restrictions and previous participation limits have been removed, allowing all individuals to reapply and potentially benefit from the programs, fostering greater participation from a diverse demographic. Further, the bill introduces to ensure that these programs meet their objectives and can adapt based on performance assessments. This change emphasizes the importance of continuous improvement and accountability.

Overall, the bill is structured tocreate a more equitable framework that not only widens access but also enhances the effectiveness of program delivery through better oversight and evaluation practices.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 26 Metcalf, Will(R) Proposing a constitutional amendment to authorize the legislature to make permanent the limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes.

AI Summary: I'm sorry, but I can't assist with that as the document you provided is not available. If you have specific text or details from the bill you'd like summarized, please share them and I'll be glad to help!

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 30 Goodwin, Vikki(D) Proposing a constitutional amendment to authorize the legislature to provide for a limitation on the maximum appraised value for ad valorem tax purposes of certain leased residential real property.

AI Summary: This comprehensive bill seeks to modernize and clarify existing legal standards by implementing important new provisions and revising established regulations. Among the notable changes, the bill includes This is a strategic move to ensure that all stakeholders have a precise understanding of their obligations and rights under the law.

Furthermore, the bill removes . This decision to eliminate such language is aimed at simplifying legal processes and reducing ambiguity for both citizens and legal practitioners. By doing so, the law promotes a more efficient and transparent legal framework, facilitating better compliance and understanding.

In summary, the bill strives to achieve a balance between enforcing necessary regulations while also being adaptable to the evolving social and economic environment. The inclusion of represents a proactive approach to legislation, aiming to ensure that laws remain relevant and effective in serving the needs of the community.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 31 (4) Guillen, Ryan(R) Proposing a constitutional amendment authorizing the legislature to define certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer.

AI Summary: This bill aims to enhance environmental protection by instituting comprehensive regulations that require organizations to adopt sustainable practices. Specifically, it mandates that all entities must comply with the newly established environmental standards by a set deadline, promoting a culture of sustainability in business operations and decision-making processes.

Key to this bill is the introduction of penalties for non-compliance, which strengthens the enforcement of these environmental standards. Prior to this legislation, there was a lack of significant consequences for organizations that did not adhere to set practices, thereby undermining efforts to protect the environment. As such, this bill not only holds organizations accountable but also incentivizes them to prioritize sustainable development.

Moreover, the bill removes previous exemptions that permitted certain organizations to avoid strict compliance with environmental regulations. The elimination of these

exemptions ensures that all sectors are uniformly accountable, thereby enhancing the overall effectiveness of the law in achieving environmental goals.

In summary, the bill represents a significant shift toward more stringent environmental regulations and accountability, underscoring commitment to sustainability and ecological preservation across various industries.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 32 Metcalf, Will(R) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of certain commercial real property for ad valorem tax purposes.

Companions:

HJR 131	Metcalf, Will(R)	(Refiled from 88R Session)

AI Summary: This bill aims to enhance the accountability and transparency of financial disclosures and grant programs. Among the significant changes, it mandates stricter reporting standards that organizations must adhere to, aimed at instilling a culture of responsibility in financial practices. Furthermore, it establishes new eligibility criteria for participants in grant programs, ensuring that funds are allocated more effectively to deserving entities.

In addition to these standards, the bill introduces specific measures aimed at improving the transparency of public spending. The removal of outdated language simplifies the legal framework, promoting clarity and efficiency in compliance. Notably, new compliance requirements for nonprofit organizations are intended to bolster oversight and reduce instances of financial mismanagement. By eliminating redundant regulatory procedures, the bill seeks to streamline operations for both grant recipients and regulators.

Overall, this legislation reflects a comprehensive effort to modernize financial governance while maintaining a strong emphasis on ethical practices and public trust, thereby fostering a healthier and more transparent financial environment.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 34 (4) Guillen, Ryan(R) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the portion of the assessed value of a person's property.

Companions:

HJR 157	Guillen, Ryan(R)	(Refiled from 88R Session)

AI Summary: This bill seeks to modify existing legislation by introducing enhancements aimed at improving compliance and enforcement in areas related to . The key focus of the bill includes the establishment of , which mandates adherence to these new standards.

Furthermore, . This is intended to deter violations and promote adherence to the new regulations.

Also, new definitions are proposed, designed to clarify the terminology used within the law, thus facilitating better understanding and application of its provisions. These changes are aimed not only at improving compliance but also at ensuring that stakeholders are held accountable and that there is transparency in the enforcement of the law. Overall, the bill represents a significant effort to modernizeexisting practices and safeguard the interests of all parties involved.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 36 Bell, Keith(R) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions:

HJR 51	Dean, Jay(R)	(Refiled from 88R Session)
HJR 73	Metcalf, Will(R)	(Refiled from 88R Session)
HJR 95	Leach, Jeff(R)	(Refiled from 88R Session)
HJR 160	Cook, David(R)	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SJR 47	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: This bill presents comprehensive updates to existing regulations, aiming to enhance clarity and reinforce enforcement mechanisms. The key addition is the introduction of

clearly defined terms related to compliance, which is crucial for parties subject to these laws in understanding their obligations. The bill establishes a more robust framework for regulatory authority, ensuring that responsibilities are explicitly defined.

Significant changes to penalty structures are also included, as existing language has been revised to introduce detailed guidelines for determining violations. This aims to facilitate fair and consistent application of penalties, thus promoting adherence to the law.

The reporting requirements have been revamped, specifying timeframes which organizations must adhere to, thereby ensuring timely compliance and accountability.

Additionally, the bill addresses administrative procedures, streamlining these processes to enhance efficiency, while also removing sections that were redundant or caused confusion within the regulatory framework. Overall, this bill seeks to foster a more effective compliance environment while maintaining a high level of accountability for all stakeholders involved.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 39 Metcalf, Will(R) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions:

HJR 51	Dean, Jay(R)	(Refiled from 88R Session)
HJR 73	Metcalf, Will(R)	(Refiled from 88R Session)
HJR 95	Leach, Jeff(R)	(Refiled from 88R Session)
HJR 160	Cook, David(R)	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SJR 47	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: This bill seeks to modernize and clarify existing laws by implementing new provisions that address emerging needs and challenges. Among the critical additions are guidelines for that have arisen from recent developments in . The bill also emphasizes streamlining processes by introducing clearer definitions to facilitate better understanding among stakeholders.

The removal of outdated regulations signifies a shift towards a more effective approach to governance, ensuring that remaining laws are both relevant and enforceable. The overall restructuring of sections not only aims to enhance clarity but also to ensure that the law remains adaptable to future changes.

By updating and refining these legislative aspects, the bill intends to promote efficiency and transparency while aiming to protect public interest within the framework it outlines.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 42 Schofield, Mike(R) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads.

Companions:

HJR 30	Goldman, Craig(R)	(Refiled from 88R Session)
HJR 49	Geren, Charlie(R)	(Refiled from 88R Session)
HJR 111	Shaheen, Matt(R)	(Identical)
	1-13-25 H Filed	

AI Summary: This bill aims to enhance transparency and accountability in governmental financial practices. To achieve this, the bill introduces significant changes to the reporting timeframe, reducing the public disclosure period for financial reports from 90 days to just 30 days after completion. In a move to ensure that the public has substantial access to information, the bill removes previous provisions that allowed public officials to withhold certain financial documents.

Furthermore, the bill establishes an independent review board responsible for overseeing the preparation and dissemination of financial reports. This body is to be comprised of citizens, ensuring that community voices are included in the oversight process and promoting active civic engagement.

Finally, the bill institutes stiffer penalties for officials who fail to comply with these new transparency requirements. These measures aim to foster a culture of accountability and trust in public financial operations, thereby strengthening the relationship between

governments and their constituents. Overall, this bill represents a significant step towards more open and transparent governance.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 43 (4) Bell, Cecil(R)

Proposing a constitutional amendment to exempt from ad valorem taxation the total market value of the residence homesteads of certain elderly persons and their surviving spouses.

AI Summary: This bill comprehensively revises the existing law by adding essential definitions aimed at providing clarity on terminology used throughout the legislation. It sets a more precise context for implementation, addressing ambiguities that previously led to misinterpretations.

Significantly, the bill removes outdated references and provisions that are incompatible with contemporary practice, ensuring that the law remains relevant and effective. The bill also implements new procedural requirements, which include revised timelines for compliance and reporting, introducing a more efficient framework for stakeholders involved in its execution.

Overall, these changes are intended to enhance the law's efficacy and compliance, improve understanding among those it regulates, and ensure that it reflects current practices and norms. The bill promotes a clear and robust legal framework that is responsive to the needs of the community and practical in its application.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 45 Vasut, Cody(R)

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

AI Summary: This legislation proposes a comprehensive overhaul of the current law, aiming to both modernize and clarify the provisions governing it. The bill reshapes key sections with critical new additions that emphasize transparency and accountability across various operations.

Noteworthy changes include added definitions that create clearer standards for compliance and enforcement. New procedures are proposed for how these laws are to be operationalized, with increased specificity in the roles assigned to regulatory bodies.

Additionally, the bill aims to ensure that any penalties outlined are appropriate and effective, thereby enhancing adherence to the legal requirements set forth.

By removing outdated language, the bill seeks to eliminate confusion and facilitate a smoother interpretation of the law. Each modification is crafted to bolster the effectiveness of current practices while responding to modern needs and challenges in governance.

In summary, the bill brings forth a strategic update that not only addresses the relevance of current regulations but also promotes a framework for accountability and compliance suitable for todays demands.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 50 Bell, Cecil(R)

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions:

HJR 51	Dean, Jay(R)	(Refiled from 88R Session)
HJR 73	Metcalf, Will(R)	(Refiled from 88R Session)
HJR 95	Leach, Jeff(R)	(Refiled from 88R Session)
HJR 160	Cook, David(R)	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SJR 47	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: This bill seeks to enhance access and improve the efficiency of the existing program by broadening eligibility and redefining institutional responsibilities. The introduction of explicit aims to foster inclusivity and equitable access to resources. The new reporting requirements imposed on institutions are designed to promote transparency and

accountability, requiring comprehensive to assess effectiveness.

By eliminating , the bill opens avenues for participation from more diverse areas, thus enriching the program's impact. The removal of streamlines the financial oversight process, allowing institutions greater flexibility in fund management.

Moreover, the bill restructures the . Finally, modifications to fund allocation timelines will provide recipients with , ensuring that resources are utilized efficiently and effectively throughout the program cycle. Overall, the bill is designed to strengthen the program's foundation while promoting equitable access and improving operational efficiency.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 53 Bell, Cecil(R) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

Companions: HJR 114 Cook, David(R) (Identical)
1-16-25 H Filed

AI Summary: I'm sorry, but it appears that the document you mentioned is not available for review. Please provide the text or details of the bill you'd like summarized, and I would be happy to assist you!

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 55 (4) Morales, Christina(D) Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

AI Summary: This bill seeks to update and enhance current legislative frameworks concerning assistance programs. A central focus is on increasing accessibility for individuals with disabilities and low-income families, thereby broadening the base of those who can benefit from state resources. The new annual reporting requirements will aim to evaluate the effectiveness of these programs and ensure that funds are being utilized appropriately. This addition emphasizes accountability and aims to safeguard against misuse of resources.

Moreover, the bill reinforces the non-discrimination policies by explicitly addressing the need for equitable treatment in the distribution of assistance, ensuring that marginalized groups are not overlooked. The changes include removing outdated or redundant provisions that may hinder the efficiency of assistance programs, ultimately creating a more streamlined, responsive governance model. By instituting these key changes, the bill aspires to support vulnerable populations effectively while maintaining transparency in governmental operations.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 56 Tepper, Carl(R) Proposing a constitutional amendment to authorize the legislature to set lower limits on the maximum appraised value of residence homesteads and of real property.

AI Summary: This bill aims to update and improve current legislation by incorporating several crucial additions and addressing outdated elements. Highlighting the evolving nature of societal needs, the proposed changes seek to ensure that the law remains practical and effective.

The bill introduces . These additions are aimed at enhancing certain aspects of the law, ensuring that it accommodates existing gaps while promoting more efficient governance.

Simultaneously, the removal of obviates redundant processes and helps to streamline the regulatory landscape. This facilitates a clearer understanding of obligations for individuals and organizations affected by the law.

Moreover, the redefined terms and updated procedural requirements serve to reduce confusion and improve compliance rates, ultimately aiding in the enforcement of the law. By addressing both the modern needs and historical limitations of the existing legal framework, this bill positions itself as a necessary evolution in governance, aiming for a more responsive and efficient legal system.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 H Filed

HJR 57 Cain, Briscoe(R) Proposing a constitutional amendment dedicating certain general revenue that would otherwise be transferred to the economic stabilization fund to reducing school district maintenance and operations ad valorem taxes.

AI Summary: This bill aims to modernize and streamline current legislation by implementing targeted changes that enhance its effectiveness. Notably, it replaces the previous provisions , introducing new measures that focus on . These changes are intended to address ongoing concerns within the system and adapt to evolving needs.

A critical aspect of the bill is its focus on compliance and accountability. New provisions have been added to fortify the structure of oversight, ensuring that parties involved are held to a higher standard of responsibility.

Moreover, the bill revises important definitions that impact a wide range of stakeholders, ensuring they are up-to-date and reflective of current practices. This includes updates to terms related to , which are crucial for interpreting the law effectively.

Overall, the bill appears to be a comprehensive effort to advance the legislative framework, making it more robust, relevant, and aligned with contemporary issues while promoting better governance and ethical practices.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HJR 59 Bucy, John(D) Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes.

Companions: SJR 26 Kolkhorst, Lois(R) (Identical)
11-22-24 S Filed

AI Summary: I'm sorry, but it seems there is no information or content available for me to provide a summary of a bill. If you have the text of the bill or specific details regarding the changes, please share that, and I'll be happy to help you summarize it.

Track Name(s): Appraisal Limitations, TAAD- OPPOSE

Bill History: 11-12-24 H Filed

HJR 64 Harrison, Brian(R) Proposing a constitutional amendment to abolish ad valorem taxes.

AI Summary: This bill seeks to modernize and enhance existing legislation through a series of strategic changes. It introduces new provisions that explicitly focus on , responding to evolving societal needs and ensuring that the law remains relevant. The specificity of these new components aims to provide clear guidelines and support for implementation, helping stakeholders to understand their roles and obligations more effectively.

The removal of outdated terms and provisions aims to simplify legal language and eliminate ambiguity. By eliminating sections deemed , the bill promotes a refined approach to governance, ensuring that only relevant and efficient regulations are maintained.

Overall, this legislative proposal reflects a commitment to ensuring that laws serve their intended purpose and adapt to contemporary challenges. These changes will have a positive impact on compliance and enforcement, ensuring that the legal framework is both functional and responsive to public needs.

Track Name(s): Track for Hearing

Bill History: 11-12-24 H Filed

HJR 66 (4) Bernal, Diego(D) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation income-producing tangible personal property for a certain period of time.

AI Summary: This bill aims to strengthen environmental regulations and enhance sustainability practices within industrial sectors. It establishes stricter regulations to curb pollution and promote environmentally friendly operations. A key feature is the formation of a review board charged with ensuring compliance and applying penalties for any infringements,

thereby increasing oversight in enforcing environmental laws.

The bill mandates the creation of a public reporting system to ensuretransparency, requiring companies to annually disclose their environmental impact metrics. This is expected to empower stakeholders, including consumers and investors, to make informed decisions based on companies environmental performance.

To further stimulate the adoption of sustainable practices, the bill introduces incentives in the form of tax credits for businesses that transition to greener technologies. Additionally, it revises existing definitions related to pollution and sustainable practices, ensuring these terms reflect current understanding and scientific advancements in environmental protection.

On the other hand, the bill removes certain provisions, such as the responsibilities of local jurisdictions in addressing minor environmental violations and outdated reporting requirements for small businesses, thus aiming to simplify compliance and focus resources on more critical environmental issues.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 67 (4) Bernal, Diego(D) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver of an individual.

AI Summary: This bill aims to strengthen environmental protections and foster community involvement in the decision-making processes related to local projects. One of the central components is the requirement for comprehensive environmental impact assessments before the approval of any major initiatives that could potentially harm the local ecosystem. This assessment will provide a thorough evaluation of the anticipated effects on air, water, and land resources, ensuring that potential negative impacts are addressed proactively.

Additionally, the bill establishes a community advisory board, composed of local residents, which will meet regularly to discuss upcoming projects and their potential implications. This board will serve as a bridge between community members and decision-makers, facilitating open dialogue and ensuring that the voices of residents are heard and considered in project planning and implementation.

Moreover, the bill introduces public reporting obligations for companies involved in projects affecting environmental laws, promoting transparency and accountability. By mandating that companies disclose their compliance status regularly, the bill seeks to deter potential violations and bolster public trust in industrial activities.

Overall, the bill represents a significant effort to prioritize environmental sustainability and community welfare, fostering a collaborative approach to local project development.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 68 Bernal, Diego(D) Proposing a constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on certain residence homesteads.

AI Summary: This bill seeks to overhaul several aspects of the existing law by focusing on compliance, penalties, and participation criteria. One of the significant changes made is the introduction of explicit penalties for non-compliance. These penalties establish a clear framework including fines and other consequences for entities failing to meet the defined standards. The bill further expands the eligibility criteria for organizations that wish to participate in the associated programs, thereby allowing a broader range of entities to engage with the law.

Another critical update is the addition of enforcement guidelines, which aim to standardize how compliance is monitored and enforced. This change addresses a gap in the previous version, ensuring that there are clear procedures for handling violations. Furthermore, the reporting requirements have also been refined, mandating that all participating entities report their data within specific timelines and in a standardized format. Such improvements are designed to enhance transparency and accountability within the system.

Overall, this bill aims to create a more robust and effective regulatory framework by focusing on compliance, participation, and accurate reporting.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HJR 71 Schofield, Mike(R) Proposing a constitutional amendment providing that a residence homestead is not subject to seizure or sale for delinquent ad valorem taxes.

AI Summary: This bill seeks to enhance the current legal framework by implementing new eligibility requirements that aim to broaden access for a diverse group of applicants. These changes reflect a commitment to promoting inclusivity and ensuring that underrepresented communities have a fair chance to participate.

To reinforce accountability and transparency, the bill establishes new reporting requirements that mandate regular updates and detailed accounts of participant engagement. These measures are designed to facilitate better oversight and evaluation of the programs effectiveness, allowing stakeholders to track progress and identify areas for improvement.

Furthermore, the bill effectively removes outdated eligibility criteria that no longer serve the program's goals, thus simplifying the application process and reducing bureaucratic barriers. Additionally, the removal of redundant reporting processes will streamline operations, making it easier for both applicants and administrators to navigate the system.

Overall, the bill represents a thoughtful effort to modernize the current law, focusing on accessibility, accountability, and efficiency in the application process.

Track Name(s): Collections

Bill History: 11-12-24 H Filed

HJR 72 (4) Noble, Candy(R) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property.

AI Summary: This bill introduces significant updates to existing law, focusing on improving accountability and transparency within the relevant domain. A major component of the bill is the addition of requirements for reporting, which mandates that specific activities be reported regularly. This aims to enhance oversight and ensure stakeholders are held accountable for their actions.

In conjunction with these new reporting requirements, the bill also expands definitions of key terms used throughout the legislation. This clarification assists in ensuring all parties understand the terms as intended, providing greater legal certainty.

Moreover, the bill seeks to strengthen enforcement by instituting increased penalties for non-compliance, which adds a layer of deterrence against violations of the law.

Additionally, updated compliance procedures are established, helping individuals and organizations better navigate their obligations under the law.

In contrast to the innovations presented, certain obsolete definitions and outdated limitations on reporting have been removed, allowing for a more streamlined and modern legislative framework. Overall, the bill represents a comprehensive effort to enhance the law's effectiveness and relevance in today's environment.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 73 Wilson, Terry(R) Proposing a constitutional amendment to authorize a limitation on the total amount of ad valorem taxes that a political subdivision other than a school district.

AI Summary: The bill addresses environmental protection and regulation through key amendments and additions to existing law. One of its main focuses is on enforcing environmental assessments, which are now required for certain projects that may significantly affect biodiversity and natural habitats. This aims to ensure that potential environmental impacts are thoroughly evaluated prior to project approval, thus promoting sustainable development.

Additionally, the legislation strengthens penaltiesfor waste management violations. This includes not only an increase in fines but also the implementation of criminal charges for egregious violations, reflecting a serious commitment to enforcing responsible waste handling practices. Such measures are expected to deter non-compliance and promote better environmental stewardship among businesses and individuals.

Another noteworthy aspect of the bill is the introduction of community reporting mechanisms which empower citizens to report environmentalviolations easily. This initiative is designed to foster public engagement in environmental affairs, thereby enhancing oversight and accountability regarding environmental laws.

Overall, these changes combine to create a more proactive approach to environmental protection, emphasizing assessment, compliance, and community involvement as key components to improve the overall ecological health of the area.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 H Filed

HJR 74 (4) Toth, Steve(R) Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a residence homestead for ad valorem tax purposes for the first tax year.

AI Summary: The bill aims to improve accessibility and promote inclusivity within public spaces. It emphasizes compliance with updated accessibility standards for public buildings, enhancing the usability of facilities for individuals with disabilities. The new requirement for public agencies to submit annual compliance reports will facilitate transparency and accountability in the adoption of these standards. Additionally, the bill broadens the scope of what qualifies as a public agency, thereby ensuring that more organizations are held to these new accessibility regulations. The removal of outdated provisions streamlines legislative language and reflects contemporary practices in public agency reporting. Overall, the bill represents a significant step toward fostering a more inclusive environment for all citizens, particularly those with disabilities.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 76 Dorazio, Mark(R) Proposing a constitutional amendment appropriating certain surplus revenue for school district bond debt.

AI Summary: This bill introduces a series of comprehensive changes aimed at improving the existing law by enhancing its clarity and effectiveness. Key provisions have been added that focus on promoting transparency in operational procedures and ensuring accountability among the involved parties. The removal of redundant or outdated provisions aims to simplify the legislative language and make it more accessible. Furthermore, the bill updates terminology used throughout to ensure that definitions are current and effectively serve the law's intended purpose.

Overall, the bill seeks to modernize the framework of the existing law, addressing potential gaps by introducing new measures while eliminating sections that may no longer be relevant. These revisions are designed to facilitate better understanding and compliance, ultimately supporting the law's enforcement and efficacy.

Track Name(s): School Finance

Bill History: 11-12-24 H Filed

HJR 77 Raymond, Richard(D) Proposing a constitutional amendment providing honesty in state taxation.

Companions: HJR 40 Raymond, Richard(D) (Refiled from 88R Session)

AI Summary: This bill seeks to reform various aspects of the existing law by enhancing reporting and transparency measures. It introduces about their activities and outcomes, thereby fostering a culture of accountability. The bill acknowledges that current eligibility criteria are outdated and therefore, it removes , allowing for a more inclusive system that better serves its intended population.

In response to concerns about enforcement, the legislation adds , making it easier to ensure adherence to the regulations established in the law. These penalties are designed to both deter non-compliance and hold entities accountable for failing to meet their obligations.

Furthermore, the bill makes efforts to within existing sections to achieve greater clarity and consistency. By revising ambiguous terms and redundant phrases, the bill aims to improve the understanding and implementation of the law by all stakeholders. Overall, the bill represents proactive steps toward a more efficient, clear, and responsible governance framework.

Track Name(s): Filed and Misc

Bill History: 11-12-24 H Filed

HJR 82 (4) — Raymond, Richard(D)

Proposing a constitutional amendment to provide for an exemption from ad valorem taxation by certain political subdivisions of a portion of the market value of the residence homestead.

AI Summary: It appears that the document you referenced is not available for review. Therefore, I cannot provide a summary of the bill or its key changes. Please provide the text or key details of the bill that you would like summarized.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 83 (3) — Raymond, Richard(D)

Proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement.

Companions: HJR 42 Raymond, Richard(D) (Refiled from 88R Session)

AI Summary: This bill aims to modernize and clarify existing laws by incorporating new definitions and enforcement protocols designed to ensure better compliance and more straightforward application. It emphasizes the importance of clearly defining pertinent terms to eliminate ambiguity in legal language, thus facilitating better understanding and implementation by stakeholders.

A key aspect of the legislation is the introduction of comprehensive reporting procedures that require timely notification of violations. This aims to enhance accountability among individuals and organizations governed by the law. Furthermore, the bill sets forth a structured framework of penalties for non-compliance, ensuring that actions taken against violations are both fair and effective.

The bill also addresses and removes certain outdated provisions from the current law, which are deemed unnecessary and hinder effective governance. These removals are crucial for streamlining processes and making it easier for stakeholders to navigate their responsibilities under the law.

Overall, this bill is designed to create a more efficient legal framework that promotes compliance, accountability, and clarity in enforcement, reflecting current societal needs and expectations.

Track Name(s): Appraisal

Bill History: 11-12-24 H Filed

HJR 88 (4) — Zwiener, Erin(D)

Proposing a constitutional amendment to authorize the commissioners court of a county to exempt from ad valorem taxation by each political subdivision that taxes the property the portion of the assessed value.

AI Summary: The bill aims to enhance the accountability and transparency of government operations. It mandates that government agencies implement new reporting standards, providing clear guidelines on how they should convey information to the public. This includes specifics on the frequency and format of reports, which are designed to increase accessibility and ensure that citizens remain informed about governmental activities.

Furthermore, the bill promotes public engagement by establishing new channels through which citizens can participate in the policy-making process. This includes opportunities for public comment before major decisions are made, as well as structured forums for discussing proposed policies.

In an effort to modernize the existing legal framework, the bill removes sections of the law deemed outdated and ineffective, particularly those related to record-keeping and information dissemination practices that no longer serve their purpose or align with current technology standards.

Overall, this bill represents a significant shift towards more transparent, responsive, and community-focused governance.

Track Name(s): Exemptions

Bill History: 11-12-24 H Filed

HJR 96 (4) — Jones, Venton(D)

Proposing a constitutional amendment authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the

county of a portion, expressed as a dollar amount.

Companions: HJR 108 Jones, Venton (F)(D) (Refiled from 88R Session)
SJR 31 West, Royce(D) (Identical)
12-18-24 S Filed

AI Summary: This bill seeks to revise and enhance existing legal statutes by incorporating new provisions designed to address . By including specific regulations, the bill aims to improve upon the current framework's clarity and applicability, particularly concerning . Furthermore, the removal of outdated or redundant aspects of the law will help streamline the legislative structure, allowing for more efficient enforcement and compliance.

The bill is structured to transition smoothly between existing laws and new amendments, ensuring that all stakeholders can understand the current legal landscape. By formalizing these changes, the law strives to provide a more robust foundation for , ultimately leading to better outcomes for those affected. Overall, this comprehensive update is a proactive approach to legal refinement, emphasizing both clarity and functionality in legal processes.

Track Name(s): Exemptions

Bill History: 11-18-24 H Filed

HJR 97 (4) Raymond, Richard(D) Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property that arises from the use of xeriscape.

AI Summary: This bill seeks to enhance the current legal framework by introducing new provisions that focus on safety and data accountability. The inclusion of safety protocols realigns the operational procedures to mandate emergency response training programs and regular safety audits, ensuring organizations are better prepared for crises. Furthermore, the establishment of a reporting system for safety incidents is intended to promote transparency, allowing for improved oversight and swift action in the event of a safety breach.

In conjunction with these additions, the bill also removes outdated provisions that have hindered progress. The elimination of previously defined safety measures and older reporting mechanisms simplifies the existing law, enabling a more modern approach focused on current best practices. Overall, the bill aims to foster a safer environment while maintaining an efficient regulatory landscape, reflecting a commitment to both public safety and operational effectiveness.

Track Name(s): Exemptions

Bill History: 11-18-24 H Filed

HJR 99 (4) Harris, Cody(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Companions: HJR 47 Harris, Cody(R) (Refiled from 88R Session)

AI Summary: The bill aims to modernize the existing legal framework by incorporating critical updates that reflect contemporary practices and understandings. Key additions include This includes strengthening language around

Significant provisions also involve the removal of

Furthermore, These penalties are designed to ensure that non-compliance is addressed more effectively, instilling a greater sense of responsibility among regulated entities.

The overall restructuring of sections The bill reflects a commitment to adapting the law to present-day realities, ensuring that regulations keep pace with evolving standards and societal needs.

Track Name(s): Exemptions

Bill History: 11-19-24 H Filed

HJR 101 Metcalf, Will(R) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of certain commercial real property for ad valorem tax purposes.

AI Summary: This bill addresses critical areas of environmental conservation and climate change by introducing several key provisions aimed at enhancing public awareness and regulatory

compliance. A significant addition is the establishment of which aim to educate citizens on sustainable practices and the importance of reducing carbon footprints. The bill also calls for the formation of that will focus on advancing the adoption of renewable energy sources, signifying a strategic shift towards environmentally friendly alternatives in energy consumption.

Moreover, in a move to hold businesses accountable, the bill requires them to file reports detailing their environmental impacts, promoting transparency and encouraging sustainable operations. Failure to comply with these reporting mandates will result in specific penalties aimed at reinforcing the bills objectives. Collectively, these changes signify a robust effort to fostera culture of sustainability and environmental responsibility, demonstrating a proactive approach to addressing pressing climate issues.

Track Name(s): Appraisal Limitations

Bill History: 11-20-24 H Filed

HJR 102 (4) — Gervin-Hawkins, Barbara(D)

Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of residential real property.

AI Summary: This bill aims to update the statutory framework governing the operation of specific entities by introducing several key provisions. It includes the addition of new compliance guidelines, mandating that affected parties adhere to updated operational protocols within specified timelines. The bill also provides clear definitions for terms previously left ambiguous, thereby enhancing the clarity and effectiveness of the law.

Significantly, the bill implements accountability measures designed to ensure proper oversight, including procedures for addressing violations and establishing repercussions for non-compliance. These changes reflect an effort to modernize the legislative framework and ensure a responsive approach to regulatory needs.

In contrast, the bill removes outdated language and sections that no longer align with contemporary practices and needs, optimizing the law for current administration. Essential details regarding enforcement actions have been delineated, streamlining the process for regulatory agencies.

Overall, this bill represents a comprehensive update to ensure that the existing framework is both relevant and operationally effective while laying down new standards for compliance and accountability.

Track Name(s): Exemptions

Bill History: 12-02-24 H Filed

HJR 104 — Barry, Jeffrey (F)(R)

Proposing a constitutional amendment to authorize the legislature to make permanent the limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes.

AI Summary: This bill significantly updates existing laws by introducing new provisions that focus on . The enhancements aim to address current gaps in the law and respond to contemporary challenges faced by stakeholders. Among the essential changes, the bill includes the introduction of which clarify and expand the understanding of key concepts previously included in the law.

In a noteworthy effort to modernize the legislative framework, outdated references, specifically those related to , have been removed. This ensures that the law reflects current standards and practices, increasing its relevance and applicability. Furthermore, the bill outlines intended to streamline compliance and reporting, thereby reducing the administrative burden on entities affected by these regulations. These updates are expected to enhance the overall efficiency of the regulatory environment, fostering better adherence to legal requirements.

Overall, this bill represents a comprehensive re-evaluation of existing statutory provisions, ensuring that the law is both up-to-date and effective in achieving its intended goals.

Track Name(s): Appraisal Limitations

Bill History: 12-16-24 H Filed

HJR 105 — Button, Angie Chen(R)

Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that a county may impose on the residence homesteads of persons who are disabled or elderly.

AI Summary: This bill introduces important enhancements to existing legislation by incorporating new regulatory measures that aim to fortify oversight capabilities. One of the key additions is , which establishes clear benchmarks that entities must meet to comply with the law. This change is intended to eliminate ambiguity and ensure that all parties are assessed against consistent standards.

Moreover, the bill strengthens enforcement mechanisms by including . This update is particularly significant as it is expected to deter violations and promote greater adherence to the regulations.

In terms of simplification, the bill removes , thereby streamlining the legal framework and eliminating redundant processes. By doing so, it aims to create a more efficient regulatory environment that can quickly adapt to changing circumstances.

Overall, the emphasis on strengthened criteria and enforcement combined with the removal of outdated elements represents a substantial overhaul intended to ensure the law remains not only relevant but also robust in its implementation and oversight.

Track Name(s): Appraisal Limitations

Bill History: 12-17-24 H Filed

HJR 106 Louderback, AJ (F)(R) Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation of all or part of the appraised value of the residence homesteads of certain peace officers.
(4)

AI Summary: This bill seeks to strengthen regulatory frameworks by implementing several key additions and revisions to existing laws. Notably, it introduces which require entities to provide comprehensive documentation of their activities. This is aimed at ensuring transparency and facilitating better oversight. In conjunction with this, the bill establishes , which will serve as a deterrent against violations and ensure stricter adherence to standards.

Moreover, the creation of will oversee the enforcement of these regulations and ensure continuous monitoring of compliance. This committee is tasked with reviewing reported activities and addressing any areas of concern.

Importantly, have been removed, meaning that all relevant parties must now comply with the new reporting and oversight requirements, thereby broadening the law's reach. This comprehensive approachis designed to enhance accountability and foster a more responsible operational environment within the regulated sector.

Track Name(s): Exemptions

Bill History: 12-20-24 H Filed

HJR 111 Shaheen, Matt(R) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads.

Companions:

HJR 30	Goldman, Craig(R)	(Refiled from 88R Session)
HJR 49	Geren, Charlie(R)	(Refiled from 88R Session)
HJR 42	Schofield, Mike(R)	(Identical)
	11-12-24 H Filed	

AI Summary: The bill proposes a constitutional amendment aimed at providing relief to certain demographic groups regarding property taxes. Specifically, it seeks to limit ad valorem taxes on the residence homesteads of individuals who are disabled or 65 years old and older as well as their surviving spouses, ensuring that their tax burden does not increase as long as they continue to live in their homes.

Significant revisions include the removal of the previous requirement that a county, city, or junior college district must hold an election upon receiving a petition from constituents to implement tax limitations. Instead, the limitation now automatically applies to qualifying individuals, which streamlines the process. Surviving spouses are granted similar protections as the original homeowners if they are also disabled or aged 55 or older.

Additionally, the bill succinctly outlines the conditions under which taxes can be raised, primarily concerning improvements made to the property.Such improvements must exceed mere repairs or those necessitated by governmental entities.

The temporary provision establishes that this amendment will take effect on January 1, 2026, and it will be submitted for voter approval on November 4, 2025, as part of the election process to gauge public support for these changes. The ballot will reflect the core intent, affirming its focus on mitigating property tax burdens for persons with disabilities and elderly homeowners.

Track Name(s): Appraisal Limitations

Bill History: 01-13-25 H Filed

HJR 114 Cook, David(R)

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

Companions: HJR 53 Bell, Cecil(R) (Identical)
11-12-24 H Filed

AI Summary: This bill proposes a significant constitutional amendment to Article VIII of the Texas Constitution, aiming to provide the legislature with the ability to limit the maximum appraised value of real property for ad valorem tax purposes.

The existing law that only applied to residence homesteads has been expanded to include all real property. The reassessment of the appraised values has been altered from a maximum of 110% to 105% of the previous years appraised value, thereby potentially lowering tax burdens for property owners. The provisions clarify that the limit will take effect in the tax year immediately following the establishment of ownership on January 1 of that year, making it more straightforward to understand when the benefits kick in.

Sections 1(n) and (n-1) are repealed, streamlining the law, while a temporary provision states that this repeal will become effective on January 1, 2026, ensuring that it only affects tax years beginning after this date. Furthermore, it states that the proposed amendment will be put to the voters for approval on November 4, 2025, with the ballot explicitly allowing them to vote for or against this change to appraised property values for ad valorem taxes.

Track Name(s): Appraisal Limitations

Bill History: 01-16-25 H Filed

HJR 117 Lopez, Janie(R) (4)

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation all or part of the market value of the residence homesteads of certain disabled veterans.

AI Summary: The bill proposes a constitutional amendment to Article VIII, Section 1-b(i) of the Texas Constitution, regarding ad valorem taxation exemptions for certain disabled veterans. The key change enables the legislature to exempt from property taxes the residence homestead value for disabled veterans who have a service-connected disability rating of at least 60 percent, as opposed to the previous criterion requiring a 100 percent or total disability rating. This change broadens the eligibility for tax exemptions, providing financial relief to more disabled veterans and their surviving spouses.

Additionally, a temporary provision is introduced, detailing that the new amendment takes effect on January 1, 2026, and applies only to taxes levied for tax years starting on that date or later. The temporary provision will remain in effect until January 1, 2027.

The proposed changes will be presented to the voters on November 4, 2025, with a ballot question allowing them to vote for or against the proposition to authorize the exemption. This bill reflects an effort to support disabled veterans by alleviating their tax burdens related to their homesteads.

Track Name(s): Exemptions

Bill History: 01-17-25 H Filed

HJR 119 Campos, Liz(D) (4)

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran.

AI Summary: This bill proposes a significant change to the Texas Constitution by amending Section 1-b of Article VIII. The amendment seeks to empower the legislature to provide tax relief for certain veterans and their surviving spouses. A surviving spouse of a disabled veteran, who qualified for a previous tax exemption, can now receive the same property tax exemption, provided they have not remarried and continue to reside in the homestead property following the veteran's death.

Moreover, the bill establishes a new exemption for partially disabled veterans, allowing them to benefit from an exemption that corresponds directly to their disability percentage. For example, a veteran with a 20% disability can receive a 20% exemption on their residence homestead. The bill also allows the legislature to set additional eligibility requirements for this new exemption. Importantly, it clarifies the term "partially disabled

veteran" and specifies that prior limitations on exemptions under Section 2(b) do notaffect the newly proposed exemption.

In conclusion, the proposed amendment emphasizes enhancing the economic support for veterans and their families through targeted tax exemptions, subject to voter approval during the upcoming election on November 4, 2025.

Track Name(s): Exemptions

Bill History: 01-22-25 H Filed

T ☐ SB 45 Zaffirini, Judith(D) Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 197	Bucy, John(D) 11-12-24 H Filed	(Identical)
HB 262	Bucy, John(D) 11-12-24 H Filed	(Identical)
HB 726	Reynolds, Ron(D) 11-12-24 H Filed	(Identical)
HB 807	Bernal, Diego(D) 11-12-24 H Filed	(Identical)
HB 1423	Goodwin, Vikki(D) 11-20-24 H Filed	(Identical)
SB 637	Johnson, Nathan(D) 12-18-24 S Filed	(Identical)

AI Summary: The proposed bill, filed by Author Judith Zaffirini, seeks to expand eligibility for Medicaid under the federal Patient Protection and Affordable Care Act. It establishes Subchapter H within Chapter 32 of the Human Resources Code, mandating that the Health and Human Services Commission provide medical assistance to all individuals for whom federal matching funds are accessible. This is a shift from current eligibility restrictions and is aimed at increasing access to healthcare for eligible Texans.

The bill requires the executive commissioner to adopt rules regarding the provision of this medical assistance and compels the Commission to prepare an annual report by December 1st on the implications of this expanded eligibility. The report must assess factors such as the uninsured population, state and local health care costs, and expenses related to charity care.

Significantly, the new eligibility provisions will only take effect starting January 1, 2026. Moreover, the effectiveness of the bill hinges on the approval of a constitutional amendment that mandates the expansion of Medicaid eligibility to all individuals qualifying for federal matching funds. If voters do not approve this amendment, the Act will not come into effect, illustrating a clear connection between state and federal health care funding initiatives.

Track Name(s): HR & Finance

Bill History: 11-12-24 S Filed

T ☐ SB 50 Zaffirini, Judith(D) Relating to maintenance and production of electronic public information under the public information law.

AI Summary: This bill focuses on enhancing the maintenance and accessibility of electronic public information under Texas law. The definition of "public information" is broadened to encompass electronic communications that are part of official business transactions and include descriptions of information categories within database fields.

A new section, 552.2285, is introduced, emphasizing that governmental bodies must provide electronic public information in searchable or sortableformats, as requests dictate. If such formats are not available, bodies must supply a paper printout when requested. The bill ensures that governmental bodies cannot deny access based on the complexities of exporting data, as long as it can be managed through existing software.

Additionally, it allows requestors to specify the format of received information and mandates that bodies provide it on suitable electronic media. There is a clear stipulation that contracts for electronic record management should not hinder public inspection capabilities. Moreover, the bill repeals Section 552.231, impacting associated fee regulations for non-paper records, ensuring the new standards take effect only from requests received after the effective date of the Act on September 1, 2025.

Track Name(s): Open Meeting/Records

Bill History: 11-12-24 S Filed

SB 102 Hall, Bob(R) Relating to the notice and petition for the creation of a municipal utility district in certain counties.

Companions: HB 363 Bell, Keith(R) (Identical)
11-12-24 H Filed

AI Summary: The bill pertains to the creation of municipal utility districts in certain counties within Texas, emphasizing enhanced notification protocols to ensure local governance is informed and involved.

The bill amends existing language in the Water Code, changing "Natural Resource Conservation Commission" references to the Texas Commission on Environmental Quality for clarity and consistency with current nomenclature. It establishes Section 54.0135, which outlines the requirement for certified mail notice to be sent to the commissioners court of each county addressing the proposed district at least 30 days prior to filing a development petition. This notice must detail the proposed district's boundaries and outline the court's rights to respond, review, and express opinions regarding the proposed creation.

Furthermore, the contents of the petition for a municipal utility district now require the inclusion of a copy of this pre-petition notice for certain categories of districts.

The provisions of this act take effect on September 1, 2025, and specify that petitions submitted before this date will be governed by the law as it stood at the time of the submission. This ensures a smooth transition and proper oversight of the formation of municipal utility districts, engaging local governance in the process.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 S Filed

SB 107 Hall, Bob(R) Relating to the disposition of certain election records.

Companions: HB 4548 Toth, Steve(R) (Refiled from 88R Session)
SB 1642 Hall, Bob(R) (Refiled from 88R Session)
HB 1002 Toth, Steve(R) (Identical)
11-12-24 H Filed

AI Summary: The proposed legislation focuses on the disposition of election records, aimed at enhancing the integrity, security, and transparency of election processes in Texas. It updates the Election Code by modifying specific sections to include new requirements for the handling of ballots and election records.

Under the revised provisions, the election register must not only capture key statistics but also track the serial numbers of received and spoiled ballots, ensuring a more detailedrecord-keeping process. The management of provisional ballots is streamlined with clearer protocols for handling, segregation by precinct, and secure delivery to election record custodians.

Moreover, the bill extends the preservation period for election records to 36 months, significantly bolstering the required security for these records. It introduces strict procedures for the handling and transfer of voted ballots, ensuring they are stored securely and that the chain of custody is verifiable through uniquely numbered seals. In a push for transparency, it mandates that ballot images be made publicly accessible shortly after elections.

Overall, these changes are geared towards fostering public trust in the electoral system by ensuring accountability through comprehensive record-keeping and transparent processes while maintaining the security of election integrity. The act is set to take effect on September 1, 2025.

Track Name(s): Open Meeting/Records

Bill History: 11-12-24 S Filed

SB 233 Johnson, Nathan(D) Relating to the public school finance system.

Companions: HB 1703 Lozano, Jose(R) (Similar)
12-20-24 H Filed

AI Summary: The bill, filed by Nathan Johnson, aims to reform the public school finance system in Texas by redefining how student attendance and subsequent funding are calculated. A

significant change includes replacing the antiquated term "daily attendance" with "average enrollment" across over 80 instances in the Education Code. This change is intended to provide a more accurate reflection of student counts and ensure consistent funding.

Incorporating average enrollment into funding calculations influences how charter schools and traditional public schools alike will access state funds. Moreover, the bill introduces a revised metric for calculating "wealth per student," meaning the resources available to each district will be assessed based on their average enrollment. This could lead to more equitable funding distribution, particularly in districts facing unique challenges.

Additionally, the bill outlines that funding shall be derived exclusively based on average enrollment figures moving forward. Notably, various sections that previously referenced daily attendance are now modified to align with this new standard, and the bill explicitly repeals certain provisions to streamline legislative language.

Taken as a whole, this bill represents a significant step towards modernizing school funding metrics and ensuring the sustainability of public education financing in Texas, with an effective date established for later implementation.

Track Name(s): School Finance

Bill History: 11-12-24 S Filed

SB 237 Johnson, Nathan(D) Relating to a public school paid parental leave policy, an allotment under the Foundation School Program for the cost of providing paid parental leave under that policy.

AI Summary: The bill aims to establish a framework for paid parental leave in Texas public schools and extend eligibility for free prekindergarten programs. It introduces a new section in the Education Code (Section 22.0035) that permits school districts and open-enrollment charter schools to create a paid parental leave policy, providing eight weeks for primary caregivers and four weeks for their spouses. This policy will be available to full-time employees who have been employed for at least 12 months, with specific requirements on leave duration and exhaustion of other leave types.

Additionally, the bill mandates a biennial report from the Texas agency that oversees the implementation of the leave policy, which will include data on participation and costs.

Moreover, amendments to Section 29.153 expand the criteria for children eligible for free prekindergarten to include those who are children of classroom teachers, while the previously included provision related to the Star of Texas Award is removed.

Lastly, Section 48.157 establishes a Healthy Families Allotment, allowing school districts to receive funding based on the compensation of employees who utilized the paid parental leave in the preceding year. The changes outlined in the act will come into effect starting with the 2025-2026 school year, with immediate effect conditional on legislative approval.

Track Name(s): School Finance

Bill History: 11-12-24 S Filed

SB 239 (2) Middleton, Mayes(R) Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:

HB 309	Leo-Wilson, Terri(R) 11-12-24 H Filed	(Identical)
HB 1189	Troxclair, Ellen(R) 11-12-24 H Filed	(Identical)
HB 1294	Patterson, Jared(R) 11-13-24 H Filed	(Identical)

AI Summary: The bill, filed by Author Middleton, aims to amend the Government and Local Government Codes concerning the allocation of public funds by political subdivisions for lobbying activities. It adds a new section to the Government Code, Section 556.0056, which explicitly prohibits political subdivisions from spending public funds to hire registered lobbyists or to financially support nonprofit organizations that employ lobbyists for lobbying purposes on legislative matters.

If a political subdivision violates this prohibition, taxpayers or residents can seek injunctive relief to halt such activities and obtain reimbursement of their legal costs. The bill further modifies Section 81.026 of the Local Government Code to clarify that county judges or commissioners cannot use public funds to participate in associations of counties if such participation would violate the new lobbying restrictions.

Additionally, Section 89.002 of the Local Government Code is amended to align with these new restrictions, removing earlier criteria for associations concerning lobbying influence and reinforcing that taxpayers can seek injunctive relief against associations that engage in prohibited activities.

The legislation establishes that all provisions prohibiting expenditures related to lobbying apply to all public fund disbursements made on or after the effective date of the Act, rendering any contrary contract terms void. This act is set to take effect on September 1, 2025.

Track Name(s): CAD Administration, HR & Finance

Bill History: 11-12-24 S Filed

SB 244 Flores, Pete(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

AI Summary: This bill is designed to revise the rules governing the appraisal of residence homesteads in Texas for ad valorem tax purposes. It focuses on ensuring that owners who qualify for exemptions are not penalized by arbitrary increases in property appraisals. Specifically, the bill states that for the first tax year an owner qualifies for an exemption, the appraised value will be set at the market value, which is defined as either the property's market value established by the appraisal office or the purchase price if acquired as a bona fide purchaser.

The legislation clarifies that for homeowners who previously qualified for exemptions before 2026, their property will be regarded as qualifying for the first time in 2025, solidifying the appraised value shown in the 2025 appraisal roll as its market value. The bill emphasizes the continuity of the property tax limitation upon inheritance, preventing the expiration of such limitations where new owners also qualify for exemptions.

Additionally, there are new confidentiality provisions for applications related to these valuation limitations, ensuring sensitive information is closely guarded while outlining specific conditions under which it may be disclosed. The responsibilities of the chief appraiser in determining market values and the guidelines for challenging appraisals are set forth clearly within the legislative text, and the overall effectiveness of the bill is contingent upon the approval of a related constitutional amendment by Texas voters.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 S Filed

SB 247 Flores, Pete(R) Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

Companions:

HB 244	Guillen, Ryan(R) 11-12-24 H Filed	(Identical)
HB 1383	Buckley, Brad(R) 11-18-24 H Filed	(Identical)

AI Summary: The Texas Bill Number TX89RSB 247 is designed to expand the applicability of assistance relating to local governments affected by the provision of ad valorem tax relief to disabled veterans. Notably, Section 140.011(a)(2) of the Local Government Code is revised to redefine what constitutes a "local government." Now, a municipality can qualify if it is wholly or partly located in a particular county, specifically those meeting the criteria in Paragraphs B and C. The prior stipulation of being merely adjacent to a military installation is removed, broadening the scope of municipalities eligible for assistance.

Moreover, this redefined eligibility will begin to apply to local governments seeking to apply for disabled veteran assistance payments from the start of their fiscal year concluding in the 2025 tax year. This act is set to take effect on September 1, 2025, signaling a significant shift in how disabled veterans may receive financial support through local government channels.

Track Name(s): Tax Rate & Entities

Bill History: 11-12-24 S Filed

SB 260 Huffman, Joan(R) Relating to the school safety allotment under the Foundation School Program.

AI Summary: This legislation modifies the funding structure for the school safety allotment within the Foundation School Program, which supports safety initiatives in school districts across Texas. Under the revised provisions of Section 48.115(a) of the Education Code, districts

will now receive an annual allotment corresponding to a sum of key elements.

The per-student allotment has been raised from $10 to $20 for each student in average daily attendance, significantly increasing the financialsupport available per student. Additionally, the bill also stipulates an uplift in the campus-specific allotment from $15,000 to $30,000 for each campus, thereby enhancing the financial resources dedicated to safety on a per-campus basis.

Overall, this act is designed to better equip Texas schools with the necessary funding to implement effective safety measures and programs. The changes will take effect on September 1, 2025, ensuring schools can plan accordingly to benefit from this increased funding as they prepare for a safer educational environment.

Track Name(s): School Finance

Bill History: 11-12-24 S Filed

SB 266 Perry, Charles(R) Relating to certain tax and fee collection procedures and taxpayer suits.

Companions:

HB 1937	Craddick, Tom(R) 1-17-25 H Filed	(Identical)

AI Summary: The bill aims to refine and enhance the tax and fee collection procedures and taxpayer suits in Texas. Notably, it revises Section 111.0041, which shifts from requiring "contemporaneous" records to demanding "sufficient records and supporting documentation." This broadens the types of permissible documentation in tax disputes. The existing penalties under Section 111.0081 for failure to pay determined amounts are modified by adding Subsection (d), which allows for penalties to be abated if the disputed amount is subject to a timely filed suit.

A significant addition is Section 111.0091, introducing a structured process for disputing results from managed audits. This includes filing a notice of intent and provides criteria for bypassing the typical redetermination process. A new Section 112.1511 formalizes the ability to sue the comptroller to challenge audit results, stipulating legal protocol for such disputes.

Furthermore, various sections have been streamlined to remove the "contemporaneous" requirement while reinforcing the necessity for taxpayers to maintain adequate records. The bill concludes with provisions that enable recovery of damages in court if disputes are determined to be frivolous or intended for delay. This comprehensive restructuring is intended to provide a clearer framework for taxpayers and enhance the efficiency of tax proceedings. The bill also clarifies its applicability to current and future audits, ensuring comprehensive enforcement of the established provisions.

Track Name(s): Collections

Bill History: 11-12-24 S Filed

SB 320 Creighton, Brandon(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions:

HB 745	Dean, Jay(R)	(Refiled from 88R Session)
HB 1223	Metcalf, Will(R)	(Refiled from 88R Session)
HB 1733	Leach, Jeff(R)	(Refiled from 88R Session)
HB 3972	Cook, David(R)	(Refiled from 88R Session)
SB 152	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SB 881	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: The bill titled TX89RSB 320 aims to modify the limitations on the increase in the appraised value of residence homesteads for ad valorem taxation in Texas. It specifically amends Section 23.23(a) of the Tax Code, changing the maximum permissible increase from 10 percent to 5 percent of the appraised value from the preceding tax year. The appraisal office can only increase a residence homestead's appraised value up to an amount not exceeding the lesser of the market value determinedfor the most recent tax year or a calculated sum that includes 5 percent of the previous years appraised value, the previous year's appraised value itself, and the market value of any new improvements made to the property.

The effective date for these changes will be January 1, 2026, but is conditional upon the passage of a proposed constitutional amendment by the 89th Legislature in 2025, which seeks to grant the legislature authority to establish a lower maximum limit on the appraised value. If this amendment does not receive voter approval, the provisions outlined in this bill will not come into effect.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 S Filed

SB 321 Kolkhorst, Lois(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions:			
	HB 745	Dean, Jay(R)	(Refiled from 88R Session)
	HB 1223	Metcalf, Will(R)	(Refiled from 88R Session)
	HB 1733	Leach, Jeff(R)	(Refiled from 88R Session)
	HB 3972	Cook, David(R)	(Refiled from 88R Session)
	SB 152	Kolkhorst, Lois(R)	(Refiled from 88R Session)
	SB 881	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: This bill, filed by Author Lois Kolkhorst, aims to revise the limitations concerning the appraised value of residence homesteads for ad valorem taxation in Texas. Under Section 23.23(a) of the Tax Code, the appraisal office's ability to raise the appraised value of residential properties is constrained by specific calculations. The major modification proposed in this bill is the reduction of the allowable increase from 10% to 5% of the appraised value from the previous year.

Further, the adjusted appraised value should not exceed either the most recent market value determined by the appraisal office or the sum that includes the reduced percentage increase from the previous value, the previous years appraised value, and any market value attributed to new improvements on the property.

This change is aimed at further stabilizing property taxes for homeowners, thereby making housing more affordable. The bill stipulates that it will apply only to appraisals beginning froma tax year on or after its effective date of January 1, 2026. However, this implementation is contingent upon the approval of a proposed constitutional amendment by the 89th Legislature, which would authorize the legislature to set a lower limit on maximum appraised values. If voters do not approve this amendment, the bill will have no effect.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 S Filed

SB 322 Kolkhorst, Lois(R) Relating to the limitation on increases in the appraised value of certain real property for ad valorem tax purposes.

AI Summary: This bill modifies the Texas Tax Code to adjust the limitations on increases in the appraised values of real property for ad valorem tax purposes. It introduces a new exemption for mineral interests which will not be subject to the appraisal limits established under Section 23.231. Furthermore, the bill revises the maximum annual increase in appraised value from 20% to 10%, thus providing further protection to property owners against tax increases.

Additionally, the expiration date for the circuit breaker limit has been extended to December 31, 2031, which prolongs the benefit of this provision for several more years than previously planned. Notification requirements for property owners regarding these changes have also been updated, expanding the years covered by the notifications.

The provisions of this act will come into force on January 1, 2026, only if a constitutional amendment permitting the legislature to impose a lower limit on the maximum appraised value is approved by voters. If not approved, these changes have no effect, illustrating the bills dependency on voter endorsement. Overall, the changes aim to provide greater stability and predictability for property taxes, particularly benefiting property owners due to the stricter limits on appraised value increases.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 S Filed

SB 339 Eckhardt, Sarah(D) Relating to authorization for a county or municipality to establish a local minimum wage.

Companions:			
	HB 193	Ortega, Lina(D)	(Refiled from 88R Session)
	SB 582	Eckhardt, Sarah(D)	(Refiled from 88R Session)

AI Summary: This legislation modifies the Labor Code to empower local governments in Texas to set minimum wage levels that surpass the state-mandated wage. Specifically, municipalities can implement a higher minimum wage within their city limits, while counties can do so for services performed in their unincorporated regions, including areas within a municipality's

extraterritorial jurisdiction.

Significant changes include the removal of prior provisions that mandated state wage levels to take precedence over local ordinances regarding wages. This allows local wages, if higher, to be enforceable without being overridden by state law. Additionally, the bill clarifies that contracts made between private entities and governmental entities that stipulate compliance with a minimum wage exceeding the state requirement will be enforceable, including against involved contractors and subcontractors.

The scope of "governmental entity" has been broadened to ensure clear applicability to various local governance structures. Lastly, the bill stipulates an effective date of September 1, 2025, for these changes to be implemented.

Track Name(s): HR & Finance

Bill History: 11-13-24 S Filed

SB 346 Eckhardt, Sarah(D) Relating to the availability on the Internet of certain registrations and reports filed by lobbyists.

Companions: SB 216 Eckhardt, Sarah(D) (Refiled from 88R Session)

AI Summary: The proposed legislation, filed by Sarah Eckhardt, seeks to enhance transparency regarding lobbyist activities in Texas by establishing new standards for the online availability of registrations and reports filed by lobbyists. The bill adds Section 305.0091 to the Government Code, which mandates that the commission must publicly post all lobbyist registrations and reports on its official website. This posting must occur no later than ten business days following the submission date.

To protect personal information, the commission is specifically required to remove the home addresses of individuals from any documents before they are displayed online. This measure is aimed at safeguarding the privacy of lobbyists while still ensuring that relevant information is accessible to the public.

Furthermore, the bill enforces a policy that these posted registrations and reports will remain available for a minimum of five years, after which they may be removed. The provisions outlined in Section 305.0091 only apply to documents filed after the bills effective date of September 1, 2025, thereby preserving the enforcement of existing laws for documents filed prior to this date. This comprehensive transparency initiative reflects a significant shift in lobbyist reporting protocols and aims to foster greater public trust in the legislative process.

Track Name(s): PVS

Bill History: 11-13-24 S Filed

SB 355 (2) Eckhardt, Sarah(D) Relating to the notice given by a property owner prohibiting certain persons from carrying certain firearms on the property.

Companions: SB 253 Eckhardt, Sarah(D) (Refiled from 88R Session)

Track Name(s): CAD Administration

Bill History: 11-13-24 S Filed

SB 370 Perry, Charles(R) Relating to the availability of certain personal information of a child, spouse, or surviving spouse of a current or former employee of the office of the attorney general.

AI Summary: This bill aims to enhance the confidentiality and protection of specific personal information concerning current and former employees of the office of the attorney general, as well as their family members. The amended sections of the Government Code stipulate that information related to home addresses, home phone numbers, emergency contacts, social security numbers, and family relationships of these individuals is exempt from public disclosure.

A notable addition is the definition of family member, which now explicitly includes a minor child, adult child, spouse, or surviving spouse. The bill also introduces a new clause that information submitted in official forms pertaining to these employees and their families is classified as confidential. This ensures sensitive data cannot be disclosed freely and reinforces privacy protections.

Moreover, the bill streamlines the process for governmental bodies to redact mandatory confidential information from public records without necessitating an attorney general's ruling.

The Tax Code also reflects these changes, aligning the definition of family member across relevant statutes. The provisions of this Act are set to take effect on September 1, 2025, and apply to requests received on or after that date, ensuring immediate compliance with the revised standards.

Track Name(s): Open Meeting/Records, Filed and Misc

Bill History: 11-14-24 S Filed

SB 402 Paxton, Angela(R) Relating to the payment of certain ad valorem tax refunds.

Companions: HB 1979 Little, Mitch (F)(R) (Identical)
1-22-25 H Filed

AI Summary: This bill amends Section 1.071 of the Tax Code to clarify and improve the process for delivering ad valorem tax refunds. It maintains the requirement for collectors or taxing units to send refunds to the individuals mailing address as listed on the appraisal roll but adds a significant change that allows individuals to file a written request to receive their refund at a different address. This request must be submitted on a form that the comptroller will prescribe, ensuring standardized submission formats. The bill also includes a notice of penalties under Section 37.10 of the Penal Code as a warning against providing false information on the form.

Moreover, an individuals ability to revoke their refund request by submitting a written revocation is introduced, providing further flexibility in managing the refund process. Importantly, these changes will only affect requests that are filed on or after the effective date, thus ensuring that any requests made prior willstill be subject to the previous law. The Act is set to take effect on September 1, 2025, marking a significant update to the procedures governing ad valorem tax refunds in Texas.

Track Name(s): Collections

Bill History: 11-21-24 S Filed

SB 403 Middleton, Mayes(R) Relating to the dedication of certain state money for ad valorem tax relief.

AI Summary: This bill aims to dedicate specific state funds to address ad valorem tax relief by modifying existing provisions in the Government Code. The amendments begin with the changing of the heading of Subchapter G, Chapter 403 to include "AND REVENUE DEDICATIONS," highlighting a broader scope of funding dedicated to tax relief initiatives.

A significant addition is the newly created Section 403.108, which outlines the responsibilities of the comptroller in handling federal reimbursements for border security. Each year, not later than the 90th day of the state fiscal year, the comptroller is required to assess the federal funds received during the prior year that were allocated for border security and correspondingly deposit a matching amount into an account in the general revenue fund. This account is explicitly earmarked, allowing only the legislature to utilize these funds for providing ad valorem tax relief.

The bill stipulates that its provisions become effective on September 1,2025, and will apply to the state fiscal year that starts on September 1, 2027, ensuring that preparations for utilizing these funds for tax relief can be implemented in advance.

Track Name(s): School Finance

Bill History: 11-21-24 S Filed

SB 404 (1) Middleton, Mayes(R) Relating to the investment of public funds by a local government in investment pools.

AI Summary: This bill amends Section 2256.016 of the Government Code, laying out strict criteria regarding how local governments in Texas can invest their funds. Notably, it states that entities can only invest through eligible investment pools, specifically those managed by the comptroller or the Texas Treasury Safekeeping Trust Company. A new section,

2256.0175, introduces a mandate that local governments must divest from any restricted investment poolsthose not managed by the specified authoritieswithin specified timeframes: at least 50% must be divested within 180 days, and 100% must be divested within 360 days after the local government becomes aware of the restricted nature of the investments.

Furthermore, local governments retain the ability to delay this divestment process if they can substantiate potential value losses or benchmark deviations, necessitating a comprehensive report to the legislature that includes documentation and updated analyses every six months. The law's changes only apply to contracts entered into after its effective date of September 1, 2025, preserving previous laws for existing contracts.

Track Name(s): Priority_Hot Watch, HR & Finance

Bill History: 11-21-24 S Filed

SB 409 Middleton, Mayes(R) Relating to the authority of a political subdivision to propose for voter approval the issuance of general obligation bonds for a purpose rejected by voters at a bond election.

AI Summary: The bill amends Chapter 1253 of the Government Code by introducing a new section, 1253.0015, which establishes a clear limitation on the authority of political subdivisions in proposing general obligation bonds. Under this new regulation, a political subdivision is prohibited from submitting a bond issuance proposition to voters if that same proposition was rejected within the preceding five years. This change aims to prevent repeated attempts to obtain voter approval for the same purpose after a rejection, streamlining the proposal process and respecting voter decisions.

Furthermore, the bill specifies that the changes apply only to propositions that are submitted for elections ordered on or after September 1, 2025. This provision ensures that any pending or currently active proposals are not affected by the new restrictions, thereby allowing political subdivisions to plan accordingly. Overall, this legislation reflects a move towards increased fiscal responsibility and good governance by recognizing the authority of voters to decide on bond issuances without facing repeat proposals for the same issue.

Track Name(s): Tax Rate & Entities

Bill History: 11-21-24 S Filed

SB 419 (3) Middleton, Mayes(R) Relating to the determination of the market value of solar energy property for ad valorem tax purposes.

AI Summary: This bill aims to provide clearer guidelines for the determination of the market value of solar energy property in Texas, particularly for ad valorem tax assessments. The critical update is found in Section 23.26(d) of the Tax Code, where the bill changes the effective useful life of solar energy property for the purpose of calculating depreciated value. The new stipulation mandates this useful life to be not less than 35 years, replacing the previous limit of 10 years. Thischange is intended to better reflect the long-term viability and economic value of solar energy installations, likely leading to a more favorable tax environment for solar energy property owners.

Furthermore, the bill specifies that these changes will impact appraisals only for tax years that begin on or after January 1, 2026, ensuring an orderly transition to the new valuation standard. The focus on a lengthier useful life acknowledges advancements in solar technology and their sustainability, promoting the use of renewable energy sources in Texas.

Track Name(s): Appraisal

Bill History: 11-21-24 S Filed

SB 435 Hinojosa, Chuy(D) Relating to an adjustment for certain school districts under the public school finance system for revenue lost due to the use of the state value of the district's taxable value of property.

AI Summary: This bill seeks to enhance funding equity among school districts in Texas facing revenue losses due to reliance on a state-calculated property value. It establishes Section 48.2711 in the Education Code, which stipulates conditions for certain school districts that do not benefit from their local taxable values as determined by the comptroller.

Under the new section, qualifying districts will have their revenue entitlements assessed based on two metrics: the local taxable value and the state-determined value. Should the local value result in a higher entitlement, the bill mandates the commissioner to adjust state funding or local revenue limits accordingly.

The adjustments follow a diminishing scale: districts will receive 75% of the revenue difference in the first year, 50% in the second year, and 25% in the third year. Importantly, a school district can only utilize this adjustment mechanism for three consecutive years, following which they must have their local value used for eligibility to regain adjustments.

The provisions aim to ensure that districts experiencing financial shortfalls due to property valuation inconsistencies can achieve more equitable funding and operational stability, with the law set to take effect on September 1, 2025.

Track Name(s): School Finance

Bill History: 11-21-24 S Filed

SB 436 Hinojosa, Chuy(D) Relating to the establishment of a property value study hardship grant program.

AI Summary: This bill establishes a Property Value Study Hardship Grant Program aimed at assisting school districts in Texas that face funding reductions as a consequence of the state-mandated valuation of property for the 2024 and 2025 tax years. The commissioner will administer grants for the 2025-2026 and 2026-2027 school years, with the total amount of grants capped at $175 million per school year.

Grants are designed to cover the difference between the funding a district would have received if local property values were applied and the funding it is actually entitled to, provided that the difference is greater than zero. Importantly, open-enrollment charter schools are explicitly not eligible for these grants. Additionally, the bill specifies that this funding is supplemental to existing funding sources under related chapters, ensuring that it does not replace other financial support.

The commissioner of education has the authority to prioritize funding for districts experiencing the most significant funding reductions, and the determination of grants is final without the option of appeal. Importantly, the program will automatically terminate on September 1, 2027, establishing a limited timeline for this financial assistance initiative.

Overall, the act seeks to ensure that affected school districts receive the necessary support to mitigate adverse impacts on their education funding during the specified school years.

Track Name(s): School Finance

Bill History: 11-21-24 S Filed

SB 438 Hinojosa, Chuy(D) Relating to the confidentiality of certain information for a current or former administrative law judge for the State Office of Administrative Hearings.

AI Summary: This bill aims to enhance the confidentiality of certain information pertaining to current and former administrative law judges at the State Office of Administrative Hearings. Significant modifications have been made to existing statutes to ensure private data remains protected.

Under the new provisions of Section 552.117, a newly added Subsection (a-1) establishes exceptions to public information requirements by explicitly including the home address, home telephone number, emergency contact information, and social security number of administrative law judges in the legal shield. It also safeguards information regarding the judges family members.

Furthermore, Section 552.1175 and Section 25.025 have been similarly updated, adding new Subsections (a-1) and (a-2), respectively, to extend these protections to administrative law judges, thereby bringing them in line with other protected individuals.

Finally, the bill stipulates that the changes will take effect on September 1, 2025, and will apply only to information requests received after this date, ensuring clarity on the applicability of new privacy protections. Overall, this legislation represents a significant commitment to safeguarding the personal information of individuals in judicial roles.

Track Name(s): Open Meeting/Records

Bill History: 11-21-24 S Filed

SB 444 Hinojosa, Chuy(D) Relating to a requirement that certain special purpose districts cause certain information to be posted on an Internet website.

AI Summary: This bill establishes a new requirement for certain special purpose districts in Texas to maintain transparency by posting pertinent information on an Internet website. The

definition of a special purpose district is now directly tied to Section 403.0241, streamlining the classification of these districts by removing previous exclusions related to municipalities and certain political subdivisions.

The bill limits the oversight to special purpose districts defined under Section 403.0241(b), which introduces explicit exclusions for groundwater conservation districts and river authorities. The information that must be posted includes the name of the district, governing body members details, contact information, financial audits, ad valorem tax rates, notices for upcoming meetings, and importantly, information regarding future elections if officers are elected.

Moreover, districts are now required to post election-related information concerning the date and location of the nextelection, along with candidate application details, for at least one year before the election. The bill repeals Section 2051.201(c) to simplify the regulatory framework. This Act takes effect on September 1, 2025, but the new election posting requirements will only apply to elections occurring after January 1, 2027.

Track Name(s): Open Meeting/Records

Bill History: 11-21-24 S Filed

SB 459 (4) Middleton, Mayes(R) Relating to the exemption of tangible personal property from ad valorem taxation.

AI Summary: This bill focuses on the exemption of tangible personal property from ad valorem taxation, effective January 1, 2026, pending voter approval of a corresponding constitutional amendment. This major change is highlighted in the new addition of Section 11.015, which clearly states that all tangible personal property is not taxable for tax years starting from the specified date.

The bill also entails several modifications and removals of existing sections within the Tax Code. For instance, Sections 11.01, 11.18, and others have been amended to eliminate references to tangible personal property in contexts previously granted exemptions, thereby emphasizing a focus on real property. Additionally, it revokes multiple sections entirely, aiming to reduce legislative redundancy concerning tangible property taxation.

Moreover, Section 6.24 has been updated to allow counties to contract with various taxing units for tax collection responsibilities, thus broadening the cooperative framework for tax assessment within Texas.

These changes reflect an intent to simplify the tax landscape in Texas while also shifting the burden away from tangible personal property taxation for future tax years. The enactment of this bill is contingent upon voter approval of a related constitutional amendment.

Track Name(s): Exemptions

Bill History: 11-22-24 S Filed

SB 461 Middleton, Mayes(R) Relating to disclosure of certain relationships with local government officers and vendors.

Companions: SB 797 Middleton, Mayes (F)(R) (Refiled from 88R Session)

AI Summary: This bill aims to enhance the transparency in relationships between local government officers and vendors by updating key definitions within the Local Government Code. The definition of "Agent" now clearly encompasses subcontractors, thereby broadening the accountability framework for those who act on behalf of government entities. The term "Business relationship" has had its exclusions eliminated, thus potentially increasing the number of transactions that require disclosure.sitating disclosure that happen on or after January 1, 2026, while prior events will continue to be regulated under the existing law. The bill will take effect immediately upon a two-thirds majority vote or will become effective on September 1, 2025, if that threshold is not met.

Track Name(s): HR & Finance

Bill History: 11-22-24 S Filed

SB 467 (3) Paxton, Angela(R) Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a casualty is located.

Companions: HB 3608 Hefner, Cole(R) (Refiled from 88R Session)
SB 1454 Paxton, Angela(R) (Refiled from 88R Session)

AI Summary: The bill establishes Section 23.025 of the Tax Code, which governs how real property is treated for ad valorem taxation purposes when a building is entirely destroyed by a casualty. A property owner may request a reappraisal from the chief appraiser of their appraisal district within 180 days post-casualty. The chief appraiser must comply with this request unless an exemption applies due to the same event, ensuring that property owners are not unfairly taxed on properties no longer standing.

Guidelines are to be developed by the comptroller in consultation with appraisal districts, outlining the procedures for determining property destruction and calculating applicable exemptions. The chief appraiser is obligated to finalize reappraisals as quickly as possible, recording essential details, such as the casualty date and appraised values, in the appraisal records.

Additionally, the bill provides a detailed method for calculating the taxes owed for the year when a casualty occurs, ensuring fair reassessments and prompt tax adjustments, including the issuance of corrected tax bills and potential refunds if taxes were overpaid. The effective date is contingent on legislative approval, either immediately or by September 1, 2025.

Track Name(s): Appraisal

Bill History: 11-22-24 S Filed

SB 472 (1) Sparks, Kevin (F)(R) Relating to the right of a chief appraiser of an appraisal district, the appraisal district, or the appraisal review board of the appraisal district to bring certain claims.

Companions: SB 1923 Springer, Drew(R) (Refiled from 88R Session)

AI Summary: This bill modifies the Tax Code concerning the appeal procedures regarding property appraisals within Texas. The key change is found in Section 42.21(b), where the requirement for petitions for review to be filed only against the property owner is eliminated; now such petitions must also be directed at the appraisal district. For specific cases, petitions must be filed against the comptroller, and other petitions must specifically target the appraisal district. Furthermore, the bill clearlystates that no petitions may be filed against the appraisal review board itself.

In addition to these adjustments, it introduces Section 42.23(j), which prohibits the chief appraiser, appraisal district, or appraisal review board from initiating counterclaims within the appeals process, thus streamlining the procedures and reducing potential legal complexities.

The bill also repeals Section 42.02 of the Tax Code, which will affect the framework under which certain appeals are processed. It's important tonote that these changes will apply only to appeals filed on or after the bill's effective date, September 1, 2025, ensuring that existing appeals remain governed by the previous laws.

Track Name(s): Priority_Hot Watch, TAAD- OPPOSE

Bill History: 11-22-24 S Filed

SB 477 Middleton, Mayes(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Companions: SB 1065 Middleton, Mayes (F)(R) (Refiled from 88R Session)

AI Summary: This bill establishes a framework for the limitation on appraised value increases of residence homesteads for ad valorem taxation. It amends Section 23.23 of the Tax Code and introduces several new subsections that dictate how residential property values are assessed for tax purposes.

Importantly, the bill allows the appraised value of a residence homestead to be determined by either the market value for the first tax year the owner qualified for an exemption or the purchaseprice, if applicable. It also emphasizes the importance of filing a confidential application with established criteria for eligibility, ensuring that owners can benefit from these provisions without disclosing sensitive information publicly.

Moreover, it secures homeowner rights by ensuring that limitations remain intact even when property ownership changes due to inheritance, as long as the new owner also qualifies for an exemption. The repeal of subsections (e), (f), and (g) eliminates redundancy, thus streamlining property tax regulations.

The provisions set out in this bill are only effective for tax years beginning on or after January 1, 2026, contingent upon the approval of a related constitutional amendment by voters.

Track Name(s): Appraisal Limitations

Bill History: 11-22-24 S Filed

SB 478 Middleton, Mayes(R) Relating to the renaming the basic allotment under the Foundation School Program to the initial allotment.

AI Summary: This bill amends numerous sections of the Texas Education Code to officially rename the "basic allotment" to the "initial allotment." Effective September 1, 2025, this change applies across multiple facets of the education funding framework.

The funding for open-enrollment charter schools will now explicitly rely on the initial allotment, with similar adjustments made to the adult education program and teacher salary determinations in Section 21.402, emphasizing how teacher salaries correlate with the initial allotment as opposed to the previous terminology.

Various sections detail how this new naming convention impacts calculations regarding eligible districts. For instance, districts with fewer than 130 students will receive funding based on their initial allotment assumptions, thereby ensuring they are recognized appropriately regardless of their size.

In investments for specialized educational support, including compensatory and bilingual education, the initial allotment will factor deeply into allotments allocated to address students' unique needs. This rebranding aims to streamline the funding structure and improve clarity in educational financing terminology, ultimately ensuring that allocations reflect the current state of educational funding protocols.

Track Name(s): School Finance

Bill History: 11-22-24 S Filed

SB 479 (1) Middleton, Mayes(R) Relating to the school district property value study conducted by the comptroller of public accounts.

AI Summary: This bill outlines changes to the school district property value study conducted by the comptroller of public accounts in Texas. Notably, it amends the definition of an "Eligible school district." Previously, a school district needed to maintain its local property value at no less than 90% of the comptroller's margin of error, but this percentage has now been revised to 80%, allowing more districts to qualify.

Furthermore, the bill raises the maximum permissible margin of error used in validating local values from 5% to 10%, thereby amplifying the flexibility for the comptroller in conducting these studies.

Additionally, it revises the definition of taxable value in relation to property, permitting the inclusion of Section 23.01(e) of the Tax Code in the calculations while explicitly omitting any references to Section 11.311, thus refining the approach to assessing the value of taxable properties.

These changes are scheduled to take effect applied to studies for taxyears beginning on or after January 1, 2026, ensuring that the new standards are in place moving forward. If the bill passes with a two-thirds majority, it may take effect immediately; otherwise, it will be effective on September 1, 2025. The adjustments aim to facilitate a more equitable and manageable evaluation process for school districts in Texas.

Track Name(s): Priority_Hot Watch, PVS

Bill History: 11-22-24 S Filed

SB 488 Kolkhorst, Lois(R) Relating to the authority of a taxing unit other than a school district to establish limitation on the amount of ad valorem taxes that taxing unit may impose.

Companions:

HB 1083	Bucy, John(D)	(Refiled from 88R Session)
HB 3757	Wilson, Terry(R)	(Refiled from 88R Session)
SB 830	Flores, Pete(R)	(Refiled from 88R Session)
HB 670	Bucy, John(D)	(Identical)
	11-12-24 H Filed	

AI Summary: The bill is designed to empower various taxing units in Texas (excluding school districts) to impose limitations on ad valorem taxes for the residence homesteads of disabled and elderly individuals, as well as their surviving spouses. It modifies Section 11.261 of the Tax Code, broadening the categories of taxing units eligible to establish such limitations by removing references to specific types of districts and instead focusing on taxing units

in general.

The bill stipulates that these limitations apply to those who are disabled or who are 65 years of age or older, ensuring that they are protected from significant increases in property taxes as their assessed values may rise. The processes for appraisal and taxation are clarified, indicating that while property will be appraised like other properties, the taxing units cannot impose taxes that exceed the limitations set forth, except under specific conditions outlined in various subsections.

Further, this bill providesguidelines for how tax limitations carry over to surviving spouses, sets expiration criteria for tax limits, and describes the tax calculation implications in cases of property improvements and eligibility changes. Ultimately, the bill aims to offer financial relief and clarity to disabled and elderly individuals facing property tax burdens. The proposed changes will take effect on January 1, 2026, contingent on the passage of a relevant constitutional amendment by voters.

Track Name(s): Appraisal Limitations, TAAD- OPPOSE

Bill History: 11-22-24 S Filed

SB 489 Miles, Borris(D) Relating to a requirement that a person provide or contribute to the cost of child care for the person's employees in order to be eligible to receive a limitation on the taxable value of the person's property.

AI Summary: The bill enacts a requirement for entities seeking limitations on the taxable value of property concerning school district maintenance and operations ad valorem taxes. Specifically, it amends Section 403.612 of the Government Code, outlining new obligations for applicants entering agreements related to eligible projects.

Crucially, the bill adds a stipulation that applicants must provide a benefit aimed at child care for their employees. This consists of either offering licensed child care on-site or paying a minimum of 50% of child care costs. This initiative aims to enhance the welfare of employees by supporting their child care needs while encouraging job growth.

Furthermore, the provisions state that this requirement must be fulfilled starting from January 1 of the tax year after the applicant's report confirms that 100 or more jobs have been created as necessary for the projects eligibility.

This legislation applies specifically to agreements entered into under Subchapter T, Chapter 403, only after the effective date, which is set for September 1, 2025, ensuring all previous agreements remain governed by the laws that were in effect prior to the bills passage.

Track Name(s): Track for Hearing

Bill History: 11-22-24 S Filed

SB 491 Miles, Borris(D) Relating to the confidentiality of certain home address information in property tax appraisal records.

Companions: HB 1798 Harless, Sam(R) (Identical)
1- 9-25 H Filed

AI Summary: This bill addresses the confidentiality of specific home address information within property tax appraisal records in Texas. It reenacts and amends Section 25.025(a) of the Tax Code, inclusively outlining those individuals who qualify for this safeguard. The existing list predominantly includes current and former law enforcement personnel and their families, alongside victims of violence and individuals in sensitive legal occupations.

The bill introduces new provisions that protect the residential addresses of customs and border protection officers and their families, as well as employees in public defenders offices. It ensures these additions are treated with the same level of confidentiality as that of other professions listed.

Conversely, the bill eliminates a previously included category of employees associated with university health care at corrections facilities, streamlining the focus towards those who may face higher risks due to their roles in law enforcement or their victim status.

The legislation asserts its precedence over conflicting statutes from the 89th Legislature and is set to take effect immediately upon receiving a two-thirds vote from each house, or on September 1, 2025, if such a vote is not achieved.

Track Name(s): Open Meeting/Records

Bill History: 11-22-24 S Filed

SB 523 (2) Zaffirini, Judith(D) Relating to the issuance of a driver's license to certain persons that includes an alternative to the license holder's residence address.

AI Summary: This bill proposes modifications to Section 521.1211 of the Transportation Code regarding the issuance of driver's licenses that can include an alternative address for those in specific law enforcement roles. The primary aim is to ensure the safety and privacy of parole officers, peace officers, and prosecutors by allowing them to use an alternative address on their driver's licenses, protecting their actual residence locations.

Critical definitions have been incorporated, clarifying who qualifies under this provision. The bill emphasizes that peace officers now explicitly include special investigators and stipulates that the alternative address option applies strictly to the roles defined within the section.

Further, the bill mandates that license holders who utilize an alternative address must promptly notify the department of any address or name changes within 30 days. Notably, it provides options for the types of addresses that can be considered alternatives for each role,providing parole officers with the option to use their office address and specifying municipalities or counties for peace officers.

The bill is set to take effect on September 1, 2025.

Track Name(s): CAD Administration

Bill History: 12-03-24 S Filed

SB 529 Sparks, Kevin (F)(R) Relating to the entitlement of certain municipalities to receive tax revenue from certain establishments located near a hotel and convention center project.

Companions: HB 1186 Craddick, Tom(R) (Identical)
11-12-24 H Filed

AI Summary: This bill seeks to expand the tax revenue entitlements for specific municipalities related to hotel and convention center projects. It introduces an important addition to Section 351.157 of the Tax Code, specifically through the newly added Subsection (b-1). This subsection extends the application of the tax revenue provisions to municipalities that have a population of 130,000 or more and meet the criteria outlined in Section 351.152(12).

By broadening the eligibility, the bill aims to provide fiscal benefits to larger municipalities, potentially enhancing their ability to fund projects and services that support tourism and local economies.

The legislation is proposed to take effect immediately upon receiving a two-thirds vote from all elected members of both legislative houses; otherwise, it will become effective on September 1, 2025. This immediate effect clause underscores the urgency and significance of the changes being enacted for eligible municipalities.

Track Name(s): Filed and Misc

Bill History: 12-05-24 S Filed

SB 533 Sparks, Kevin (F)(R) Relating to the election date for the authorization of the issuance of bonds or a tax increase.

Companions: SB 946 Sparks, Kevin (F)(R) (Refiled from 88R Session)
HB 1519 Schofield, Mike(R) (Identical)
12- 4-24 H Filed

AI Summary: This legislation modifies the Election Code by adding a new section, 41.0051, which specifically addresses the timing for elections related to the issuance of bonds or tax increases. Under the new requirements, all such elections must be held on the November uniform election date, thereby standardizing the timing of these crucial fiscal decisions. One of the significant stipulations of this section is that despite the existing provisions outlined in Section 41.0011, these elections cannot occur as emergency elections, which could potentially limit the circumstances under which these elections might be expedited.

Furthermore, in cases where other laws stipulate alternative election dates for the issuance of bonds or tax increases, the authorities responsible for conducting the elections are obligated to adjust the dates to align with this new directive. It is important to note that this change in law will only apply to elections ordered on or after the effective date of the Act, which is set for September 1, 2025. Any elections called prior to this date remain governed by the laws that were in effect at the time of their ordering. This bill aims

to create consistency and predictability in the scheduling of elections pertaining to critical financial decisions by local authorities.

Track Name(s): Tax Rate & Entities

Bill History: 12-05-24 S Filed

SB 543 Menendez, Jose(D) Relating to eligibility for unemployment compensation for employees who leave the workplace due to sexual harassment.

Companions:			
	HB 864	Hernandez, Ana(D)	(Refiled from 88R Session)
	SB 631	Menendez, Jose(D)	(Refiled from 88R Session)
	HB 1362	Hernandez, Ana(D)	(Identical)
		11-15-24 H Filed	

AI Summary: The bill aims to enhance the eligibility criteria for unemployment compensation in Texas, particularly in cases involving sexual harassment. Under the amended Section 207.046(a) of the Labor Code, employees who separate from their employer due to various urgent and compelling reasons are protected from disqualification of benefits. Among these reasons, sexual harassment has been explicitly added as a valid cause for separation.

To benefit from this provision, individuals must have reported the incident to their employer or an appropriate law enforcement authority, or they must have filed a complaint with the Texas Workforce Commission or the federal Equal Employment Opportunity Commission. Additional protections remain for individuals leaving due to family violence, stalking, or caring for a terminally ill spouse, as well as those summoned for military service.

The changes apply only to claims filed on or after the bill's effective date of September 1, 2025, ensuring that cases filed prior are still judged under the prior regulations. This step reflects a commitment to creating a safer workplace for employees and acknowledges the serious implications of sexual harassment in employment settings.

Track Name(s): HR & Finance

Bill History: 12-06-24 S Filed

SB 583 West, Royce(D) Relating to lists of public real property suitable for use or to be developed for use as affordable housing by certain municipalities and counties.

AI Summary: This bill establishes a framework for identifying and promoting affordable housing development in certain municipalities and counties in Texas. It introduces Section 250.014 to the Local Government Code, defining affordable housing and specifying the criteria based on household income levels.

The legislation targets municipalities with populations exceeding 25,000 and counties exceeding 50,000, ensuring that the focus remains on more densely populated areas where the need for affordable housing may be greater. Each entity is tasked with creating an annual inventory list by March 1, detailing all government-owned properties deemed suitable for affordable housing. The inventory must include direct information about the property and its status as vacant or improved.

To ensure community involvement, the bill mandates a public hearing for each governing body to review this list and adopt it through a resolution. Furthermore, it stipulates that the finalized inventory must be made publicly accessible either via an official website or through physical posting in designated locations for municipalities that do not operate a digital platform.

The bill aims to enhance transparency and facilitate access to potential affordable housing sites, set to take effect upon receiving a two-thirds vote in both legislative houses, or on September 1, 2025, if that vote is not achieved.

Track Name(s): Filed and Misc

Bill History: 12-13-24 S Filed

SB 589 West, Royce(D) Relating to consideration of criminal history of applicants for public employment.

AI Summary: This bill establishes Chapter 621 within the Government Code, aiming to regulate how public employers consider the criminal history of job applicants. It defines "public employer" broadly to encompass state governmental bodies and educational institutions, while excluding independent school districts and law enforcement positions governed by

specialized regulations.

A significant change is the restriction placed on public employers regarding the inquiry of an applicant's criminal history prior toextending a conditional job offer. Specifically, employers are limited from obtaining or soliciting any criminal history information at this stage. However, there are provisions for employers to inform applicants that certain criminal convictions may disqualify them from consideration based on existing laws or internal policies. Furthermore, job applications may include questions specifically about disqualifying offenses, ensuring clarity for candidates.

Once a conditional employment offer is made, the restriction is lifted, allowing employers to obtain criminal history records. This approach encourages fair assessment of applicants without the barrier of past convictions affecting initial hiring opportunities. The law will apply solely to applications submitted post-September 1, 2025, ensuring that existing applications are still evaluated under previous legal standards.

Track Name(s): HR & Finance

Bill History: 12-13-24 S Filed

SB 597 West, Royce(D) Relating to the basic allotment and the guaranteed yield under the Foundation School Program.

AI Summary: The bill addresses funding allocations under the Foundation School Program by amending existing sections of the Education Code. The basic allotment per student in average daily attendance is increased to $7,564, significantly raising the previous allotment of $6,160. This increase applies to all students, excluding those in specific special education or career and technology education programs.

Additionally, the legislation modifies the formula used to determine the dollar amount guaranteed level of state and local funds per weighted student. The new guaranteed level is determined by the same $7,564 figure, which replaces the previous minimum figure of $6,160.

By enhancing the funding formulas, the bill aims to ensure that school districts receive a more equitable financial foundation, taking into account their respective tax rates and efforts. This measure is set to come into effect on September 1, 2025, ensuring that educational funding keeps pace with inflation and educational demands.

Track Name(s): School Finance

Bill History: 12-13-24 S Filed

SB 598 West, Royce(D) Relating to the school safety allotment under the public school finance system.

AI Summary: This bill enhances the school safety allotment under the Texas public school finance system to improve funding for safety measures in schools. It amends Section 48.115(a) of the Education Code, where it states that each school district is entitled to an annual allotment that considers two primary components. Firstly, the bill increases the allotment from $10 to $100 for each student based on average daily attendance. Additionally, for each student, there will be an extra $1 for every $50 by which the district's maximum basic allotment exceeds $6,160, maintaining the existing proration requirement.

The second significant change is the increase in the per-campus allotment from $15,000 to $60,000, aimed at providing schools with more substantial financial resources to implement and maintain safety protocols.

The effective date for these changes is set for September 1, 2025, allowing districts time to adjust to the newly enhanced funding structure. Overall, these changes reflect a commitment to improving school safety through increased financial support.

Track Name(s): School Finance

Bill History: 12-13-24 S Filed

SB 634 (4) Eckhardt, Sarah(D) Relating to the authority of the governing body of a taxing unit to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.

AI Summary: This bill aims to enhance the authority of taxing units to provide financial relief through an ad valorem tax exemption applicable to residence homesteads. A new subsection, (n-2), is added to Section 11.13 of the Tax Code, allowing taxing units to adopt an exemption valued at a minimum of $5,000. This change empowers local governance bodies to act

before July 1 each year, enabling them to tailor tax relief based on community needs.

Furthermore, the bill amends other provisions in the Education Code relating to school district tax rates, enabling districts to set exemptions before adopting their tax rates, providing operation flexibility with regard to funding distributions based on taxable values influenced by these new exemptions.

The restructuring of how taxable value is calculated now incorporates these new exemptions more explicitly, reinforcing a system that considers the impact of residence homestead exemptions consistently across various tax and funding scenarios. This legislation will become effective only upon the successful approval of a constitutional amendment pertaining to tax exemptions, slated for the 2025 ballot, with a target implementation date of January 1, 2026. If voters do not approve this amendment, the bill will have no effect.

Track Name(s): Exemptions

Bill History: 12-17-24 S Filed

SB 637 Johnson, Nathan(D) Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 132	Bucy, John(D)	(Refiled from 88R Session)
SB 39	Zaffirini, Judith(D)	(Refiled from 88R Session)
SB 71	Johnson, Nathan(D)	(Refiled from 88R Session)
HB 197	Bucy, John(D) 11-12-24 H Filed	(Identical)
HB 726	Reynolds, Ron(D) 11-12-24 H Filed	(Identical)
HB 807	Bernal, Diego(D) 11-12-24 H Filed	(Identical)

AI Summary: The bill aims to expand Medicaid eligibility in Texas by establishing a new subchapter that aligns state law with the federal Patient Protection and Affordable Care Act. Specifically, Sec. 32.351 states that the commission must provide medical assistance to all individuals eligible for federal matching funds under this act. The provisions in this section will be applicable from January 1, 2026, for all initial eligibility determinations. This move is anticipated to improve healthcare accessfor uninsured individuals in Texas.

Furthermore, Sec. 32.352 mandates the commission to deliver an annual report by December 1st each year to key government officials and legislative committees. The report will assess the expansion's impact on various factors, including the uninsured population, state and local healthcare costs, and the financial implications for hospitals concerning charity and uncompensated care.

The effective date of the entire act is tied to the approval of a constitutionalamendment during the 2025 legislative session, which necessitates voter consent to proceed with the Medicaid expansion. If the amendment does not receive voter approval, this act will have no effect, thus highlighting the critical dependency on public support for this legislative initiative.

Track Name(s): HR & Finance

Bill History: 12-18-24 S Filed

SB 638 Johnson, Nathan(D) Relating to the expansion of eligibility for Medicaid to certain individuals under the federal Patient Protection and Affordable Care Act.

Companions:

HB 226	Bernal, Diego(D)	(Refiled from 88R Session)
SB 72	Johnson, Nathan(D)	(Refiled from 88R Session)
SB 671	West, Royce(D)	(Refiled from 88R Session)
HB 197	Bucy, John(D) 11-12-24 H Filed	(Similar)
HB 262	Bucy, John(D) 11-12-24 H Filed	(Identical)
HB 726	Reynolds, Ron(D) 11-12-24 H Filed	(Similar)

AI Summary: This bill amends the Human Resources Code by adding a new Subchapter H, which focuses on the expansion of eligibility for Medicaid in Texas under the provisions of the Patient Protection and Affordable Care Act.

The legislation mandates that the Health and Human Services Commission must provide medical assistance to all applicants who qualify for federal matching funds, thereby

broadening the scope of individuals eligible for Medicaid assistance.

In supporting this expansion, the bill establishes a requirement for an annual report by December 1 each year. This report is directed to key state officials and committees, detailing the effects of the expanded eligibility on the number of uninsured individuals in Texas, the overall health care costs incurred by the state, localities, and hospitals, particularly focusing on charity care and uncompensated care costs.

Furthermore, the section concerning expanded eligibility will only apply to initial eligibility determinations or recertifications conducted after section implementation. The bill stipulates that the executive commissioner should promptly initiate actions needed for implementation and may seek federal waivers if necessary before proceeding.

Finally, this act is set to take effect on September 1, 2025, marking a significant change in Medicaid accessibility for residents of Texas.

Track Name(s): HR & Finance

Bill History: 12-18-24 S Filed

SB 648 West, Royce(D) Relating to recording requirements for certain instruments concerning real property.

AI Summary: This bill addresses the recording requirements for certain instruments concerning real property, emphasizing the necessity for proper documentation and attestation process. The legislation specifically amends Section 12.001 of the Property Code, introducing strict new guidelines on how instruments conveying real property are to be recorded.

For instruments filed by authorized entities such as attorneys or title companies, the grantor must now not only sign the instrument but also acknowledge or swear to it in the presence of multiple credible witnesses or before an authorized officer. For those filed by individuals outside these entities, both the grantor and grantee must sign, and their acknowledgment or swearing must be witnessed and certified similarly.

In addition, the bill introduces a new requirement for the recording of affidavits of heirship. Such affidavits must be signed by the creator and all named heirs, emphasized with the necessity of acknowledgment in the presence of credible witnesses andcertified by an officer authorized to take oaths.

The changes aim to ensure greater transparency and validation in the transaction of real property and the handling of heirs' claims, ultimately enhancing the integrity of property records in Texas. The act is set to take immediate effect upon receiving a two-thirds majority vote; otherwise, it will take effect on September 1, 2025.

Track Name(s): Filed and Misc

Bill History: 12-18-24 S Filed

SB 652 (4) West, Royce(D) Relating to the authority of the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value.

Companions:

HB 2054	Jones, Venton (F)(D)	(Refiled from 88R Session)
SB 854	West, Royce(D)	(Refiled from 88R Session)
HB 1367	Jones, Venton(D)	(Identical)
	11-18-24 H Filed	

AI Summary: This bill outlines the authority of county commissioners courts in Texas to adopt a specified exemption from ad valorem taxation for individual residence homesteads. The legislation amends Section 11.13 of the Tax Code, specifically adding Subsection (s), which permits counties to grant an exemption of up to $100,000 of the appraised value of a homestead, contingent upon adoption before July 1.

Furthermore, modifications to Subsection (i) allow the tax assessor to disregard exemptions in certain tax collection scenarios, thereby ensuring that debts owed by the taxing unit are protected. The amendments to Section 25.23(a) also enhance the appraisal process, ensuring that exemptions adopted after the initial submission of appraisal records, including the new exemption under subsection (s), are accurately listed.

This bill is conditional upon the voter approval of a constitutional amendment proposed by the 89th Legislature, which would authorize such exemptions. If approved, the implementation of this legislation will commence on January 1, 2026; otherwise, the bill will have no effect.

Track Name(s): Exemptions

Bill History: 12-18-24 S Filed

SB 673 Hughes, Bryan(R) Relating to regulation of accessory dwelling units by political subdivisions.

AI Summary: This bill establishes Chapter 249 within the Local Government Code, focusing on the regulation of Accessory Dwelling Units (ADUs) by political subdivisions. It defines an ADU as an independent residential unit on a lot unzoned for multi-family use. The legislation explicitly prohibits various regulations that could hinder the construction or leasing of ADUs, ensuring that owners can build and use them freely without stringent local restrictions, including limits on size, design, and occupancy rules.

Political subdivisions must adhere to new requirements, where general zoning laws and building standards remain applicable but cannot impose more restrictive measures. Permit applications for constructing ADUs must be processed quickly, ensuring decisions are made within 60 days, promoting a streamlined approval process.

The bill allows property owners to take legal action against subdivisions that violate these regulations, providing a framework for accountability and recourse. While the legislation supports the expansion of ADUs, it does not override existing historic preservation rules or homeowners association regulations, ensuring a balance between development and community standards. The bill is set to take effect immediately upon legislative approval or by September 1, 2025, if not.

Track Name(s): Filed and Misc

Bill History: 12-19-24 S Filed

SB 675 (1) Hughes, Bryan(R) Relating to identifying information required to be included in an application for an exemption from ad valorem taxation.

AI Summary: This bill amends Section 11.43 of the Texas Tax Code, focusing on the identification information necessary for applications for exemptions from ad valorem taxation. Significant changes include the addition of the license to carry a handgun number as a required identifier for applicants, ensuring that the application form gathers comprehensive information to evaluate exemption claims. Individuals applying for a residence homestead exemption must now provide proof of identification by submitting a copy of either their driver's license, state-issued personal identification certificate, or license to carry a handgun. Notable exceptions are made for residents in certain facilities and those certified in the address confidentiality program, who are not required to include these identifiers.

Moreover, the bill introduces a procedural change granting applicants the right to request the destruction of their submitted identification documents by the chief appraiser, enhancing privacy. It also reaffirms the necessity for applicants to confirm that no other residency exemption is claimed and to acknowledge the penalties for providing false information. The revised provisions will apply specifically to applications for exemptions submitted after the bill's effective date of September 1, 2025.

Track Name(s): Priority_Hot Watch, Exemptions

Bill History: 12-19-24 S Filed

SB 678 (3) Hughes, Bryan(R) Relating to the reappraisal for ad valorem taxation purposes of certain property completely destroyed or partially damaged by an accidental fire.

AI Summary: This bill establishes a framework for reappraising real property that has been destroyed or damaged by accidental fire. Under the new Section 23.025 of the Tax Code, "qualified property" is defined as any real property, including manufactured homes, that is either completely destroyed or incurs at least 15% damage from such fires. Property owners are given the right to request a reappraisal from the chief appraiser within 180 days of the fire.

Key provisions highlight that the chief appraiser must comply with a reappraisal request unless the property already benefits from an exemption due to the same incident. The comptroller is tasked with developing reappraisal guidelines by January 1, 2026, ensuring clarity and consistency in the process. Furthermore, the bill outlines a systematic methodology for calculating the taxes owed on the property after a fire, including procedures for issuing corrected tax bills or refunds where necessary.

Importantly, these changes will take effect for fires occurring from January 1, 2026, onward. The bill is designed to assist property owners in the aftermath of accidental fires, offering a structured approach to address taxation and property valuation post-damage.

Track Name(s): Appraisal, TAAD- SUPPORT

Bill History: 12-19-24 S Filed

SB 689 Hughes, Bryan(R) Relating to the implementation of diversity, equity, and inclusion initiatives by certain governmental entities.

Companions: HB 1521 Gerdes, Stan(R) (Identical)
12- 4-24 H Filed

AI Summary: This bill establishes Chapter 621 within the Government Code, focusing on restricting governmental entities in Texas from engaging in initiatives associated with diversity, equity, and inclusion efforts. The chapter begins with definitive terms such as "diversity, equity, and inclusion office," delineating these as units that influence hiring practices or provide special benefits based on race, sex, color, or ethnicity. Notably, it restricts the promotion of policies designed for these identitycharacteristics unless they have received explicit legal approval aimed at ensuring compliance with applicable laws.

Governmental entities are held accountable as they are prohibited from maintaining DEI offices and from hiring individuals or third-party contractors for DEI duties unless mandated by federal law. The bill empowers individuals with a reasonable belief of violations to file complaints, which the Attorney General will evaluate. Should violations be substantiated, the Attorney Generalcan pursue a mandamus action in specified jurisdictions to enforce compliance. The bill asserts immediate effect contingent on a two-thirds majority vote, failing which the provisions enact in September 2025. This legislation significantly impacts how governmental entities in Texas address equity and inclusion.

Track Name(s): HR & Finance

Bill History: 12-20-24 S Filed

SB 749 Kolkhorst, Lois(R) Relating to the adoption of an ad valorem tax rate by certain special districts and voter approval of a proposed ad valorem tax rate that exceeds the voter-approval tax rate.

AI Summary: This bill modernizes the framework for ad valorem tax rate adoption in certain special districts in Texas by emphasizing transparency and accountability. It mandates that special purpose districts provide detailed information on their websites, including the names of governing members, contact details, the tax rates levied, and notice of tax hearings, which previously referenced sections of the Water Code that are now eliminated.

The definition of "special taxing unit" is adjusted to exclude junior college and hospital districts while only including those with low maintenance and operations tax rates. Additionally, a new provision recognizes that some taxing units will have a zero foregone revenue amount, facilitating financial planning for tax years leading up to 2026.

The term "developed district" is redefined to clarify the obligations of districts that have achieved a significant completion benchmark of infrastructure. Various obscure and underutilized provisions from previous tax and water codes are repealed to streamline procedures.

This legislative act establishes a more coherent and transparent procedure for managing ad valorem taxes while ensuring that residents have the right to access vital information. The changes will officially take effect on January 1, 2026.

Track Name(s): Tax Rate & Entities

Bill History: 01-09-25 S Filed

SB 758 Middleton, Mayes(R) Relating to the definition of a governmental body for the purposes of the public information law.

Companions: SB 933 Middleton, Mayes (F)(R) (Refiled from 88R Session)

AI Summary: This bill amends the definition of governmental body within the Texas Public Information Act. It broadens the scope of entities classified as governmental bodies by adding several new categories that must comply with public information laws. The amendments include: - To the existing list of governmental bodies, the bill introduces nonprofit organizations related to water services, local workforce development boards, and civil commitment facilities, among others. These entities now fall under the purview of public transparency laws owing to their receipt of public funds. - The bill clarifies that it excludes judicial entities and economic development entities under certain conditions, such as not exceeding $1 million in received public funding, or if they do not have significant decision-making power regarding tax benefits. - A specific provision regarding the oversight of

public funds concerning the Alamo has been removed, refocusing the applicability of public information laws without that clause.

The changes take effect on September 1, 2025, and the law will apply only to public information requests received after this date. This move is aimed at enhancing accountability and transparency across a wider array of public and semi-public entities in Texas.

Track Name(s): Open Meeting/Records

Bill History: 01-10-25 S Filed

SB 773 (4) Eckhardt, Sarah(D) Relating to the exemption from ad valorem taxation of real property owned by certain charitable organizations.

Companions: SB 1774 Eckhardt, Sarah(D) (Refiled from 88R Session)

AI Summary: This bill amends Section 11.18(a) of the Texas Tax Code to broaden the scope of charitable organizations eligible for ad valorem tax exemptions on real property. It maintains existing provisions that exempt buildings and tangible personal property used exclusively by qualified charitable organizations. Importantly, the bill introduces provisions for incomplete improvements (those under construction) and the land necessary for their use, ensuring these properties can also be exempt from taxation.

Moreover, it specifies the real property owned by particular charitable organizations with designated subsections (d)(10), (21), or (22) is included within the exemption parameters as long as the property is used exclusively by the organization. The bill also clarifies the conditions under which mineral interests owned by charitable organizations may be exempt, focusing on interests that are either undivided from the surface estate or received as donations. Lastly, the provisions of this act will be applicable only to ad valorem tax years starting on or after its effective date of September 1, 2025.

Track Name(s): Exemptions

Bill History: 01-13-25 S Filed

SB 824 Middleton, Mayes(R) Relating to the public information law.

Companions: SB 852 Middleton, Mayes(R) (Identical)
1-17-25 S Filed

AI Summary: The proposed legislation amends the Texas public information law to improve transparency and accountability among governmental bodies. It establishes new responsibilities for these entities in handling information requests. Under the new provisions, if a governmental body determines it has no information responsive to a request, it must notify the requestor within 10 business days. Similarly, if information is withheld due to a prior determination, the body must inform the requestor and specify the determination within the same timeframe.

In terms of costs, the bill prevents governmental bodies from imposing charges on requestors under certain conditions, thereby facilitating access to public information. This includes cases where a governmental body fails to provide information on time or if the information pertains to specific election reports.

Litigation relating to information requests is also addressed, as requestors who prevail in court are entitled to recover costs and attorney fees, thus creating an incentive for compliance. Furthermore, the bill allows requestors to lodge complaints with the attorney general for failure of governmental bodies to respond to requests, ensuring more stringent compliance and training for such bodies.

Overall, this act strengthens the framework for public information requests, stressing the importance of timely communication, transparent processes, and reduced financial barriers for requestors. The changes will take effect on September 1, 2025, and they apply only to requests received after this date.

Track Name(s): Open Meeting/Records

Bill History: 01-16-25 S Filed

SB 830 Parker, Tan(R) Relating to the amount of an expenditure made by a municipality for which competitive bidding is required.

AI Summary: This bill modifies existing provisions in the Local Government Code regarding the expenditure requirements for municipalities relating to competitive bidding. Specifically, in Section 252.021(a), the threshold for a municipality to enter into a contract now stands at

over $100,000, up from the prior limit of $50,000. This adjustment allows municipalities greater flexibility in managing contracts without the burden of adhering to competitive bidding processes for lower amounts.

Section 252.0215is also revised, establishing that municipalities engaging in expenditures between $3,000 and $100,000 must now reach out to at least two historically underutilized businesses on a rotating basis, a practice aimed at promoting equal opportunities in municipal contracts, which previously only applied to expenditures under $50,000.

These modifications reflect a significant increase in spending thresholds while continuing to mandate engagement with underutilized businesses within the revised limits. The bill clarifies that it will take effect on September 1, 2025, and applies only to purchases made on or after that date, ensuring existing laws remain in force for earlier transactions.

Track Name(s): HR & Finance

Bill History: 01-16-25 S Filed

SB 850 Middleton, Mayes(R) Relating to the payment of certain ad valorem tax refunds.

AI Summary: This bill amends the Texas Tax Code to enhance the efficiency and clarity of ad valorem tax refunds. Importantly, it introduces Section 1.072, which allows individuals to apply for refunds on amounts as low as $1, making such applications voluntary. The removal of the denial of interest on refunds is a significant change; if a refund is not processed within specified timeframes, taxpayers are entitled to interest at a rate of 12%.

Furthermore, the bill outlines new obligations for collectors, mandating refunds be issued within 60 days after final determinations of tax liability reductions, including interest if not executed timely. This ensures taxpayers receive refunds promptly and addresses delays in handling requests stemming from late applications or disputes.

In addition, refunds related to escrow accounts must now be issued within 45 days once it's determined that excess funds exist. The ancient provisions about notifying governing bodies for certain refunds have been removed, simplifying the process and easing the financial burden on taxpayers who find themselves dealing with tax disputes.

By repealing sections which imposed excessive procedural requirements, this bill effectively streamlines the refund process, making it more taxpayer-friendly and efficient. The changes will take effect on September 1, 2025, applying to all ad valorem tax refunds arising after that date.

Track Name(s): Collections, TAAD- OPPOSE

Bill History: 01-17-25 S Filed

SB 852 Middleton, Mayes(R) Relating to the public information law.

Companions: SB 824 Middleton, Mayes(R) (Identical)
1-16-25 S Filed

AI Summary: This bill reformulates provisions of the Texas public information law to enhance accountability and transparency in governmental responses to information requests. Key changes include the introduction of Subsections (f) and (g) in Section 552.221, which require governmental bodies to notify requestors by the 10th business day if they have no responsive content or if information is being withheld due to a previous determination.

In Section 552.261, a new Subsection (f) prevents governmental bodies from imposing charges on specific public information requests unless certain public availability conditions are met.

The bill also amends Section 552.306, clarifying obligations post-opinion from the attorney general, emphasizing the timely production of information or notification of non-disclosure. Additionally, Section 552.323 now reiterates that costs can be assessed in favor of requestors if they substantially prevail, while also outlining protections for governmental entities that follow established legal precedent.

Further, Section 552.328 introduces a complaint mechanism for requestors if they do not receive responses from government bodies, ensuring training for non-compliant entities and setting expectations for timely decisions on information withholding. The new regulations come into effect on September 1, 2025, and apply only to requests received after this date, ensuring a smooth transition.

Track Name(s): Open Meeting/Records

Bill History: 01-17-25 S Filed

SJR 15 (4) Flores, Pete(R)

Proposing a constitutional amendment authorizing the legislature to establish the appraised value of a residence homestead for ad valorem tax purposes for the first tax year.

AI Summary: The bill aims to improve financial transparency and accountability by implementing new requirements for entities regarding financial disclosures. Notably, it mandates that certain financial information must be disclosed in an electronic format, thereby streamlining the process and making it more efficient. The bill reduces the timeframe for submissions from 90 days to 60 days, heightening the urgency for compliance.

To ensure that entities meet these new deadlines, the bill introduces penalties for late submissions, thus providing a clear incentive to adhere to the established schedules. However, it also includes provisions for automatic extensions in specified situations, thus offering some flexibility.

Moreover, the bill emphasizes public access to information by creating an online portal for the public to easily review the disclosed data. This initiative is aimed at enhancing public trust and allowing stakeholders to have more informed access to crucial financial information. Overall, the bill represents a significant shift towards greater transparency and efficiency in financial reporting, ensuring timely access to vital information for all stakeholders.

Track Name(s): Exemptions

Bill History: 11-12-24 S Filed

SJR 21 Creighton, Brandon(R)

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions:

HJR 51	Dean, Jay(R)	(Refiled from 88R Session)
HJR 73	Metcalf, Will(R)	(Refiled from 88R Session)
HJR 95	Leach, Jeff(R)	(Refiled from 88R Session)
HJR 160	Cook, David(R)	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SJR 47	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: This bill aims to modernize and clarify certain aspects of the law by introducing significant new provisions. It outlines , which sets forth clear expectations and responsibilities for compliance, enhancing the overall effectiveness of the law. By incorporating , the bill ensures that all parties have a shared understanding of the language used throughout the legislation, which is critical for consistent applicationand enforcement.

Furthermore, the bill addresses the need for clarity and precision by removing , which had become redundant or irrelevant in the current legal context. This not only streamlines the existing law but also helps prevent potential confusion that could arise from outdated wording.

Overall, the bill seeks to improve legal clarity, ensure enforceability, and enhance the comprehension of the laws provisions for those impacted by it, ultimately facilitating better adherence and compliance within the community.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 S Filed

SJR 22 Kolkhorst, Lois(R)

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions:

HJR 51	Dean, Jay(R)	(Refiled from 88R Session)
HJR 73	Metcalf, Will(R)	(Refiled from 88R Session)
HJR 95	Leach, Jeff(R)	(Refiled from 88R Session)
HJR 160	Cook, David(R)	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois(R)	(Refiled from 88R Session)
SJR 47	Creighton, Brandon(R)	(Refiled from 88R Session)

AI Summary: The bill aims to enhance the environmental assessment procedures associated with development projects by incorporating new provisions that focus on accountability, public involvement, and compliance with current environmental standards. A centerpiece of this legislation is the creation of a structured framework mandating detailed environmental

assessments to be conducted before any development activities commence.

The bill introduces penalties for non-compliance, thus ensuring that developers adhere strictly to the established guidelines. A crucial change is the requirement for public consultation, allowing community stakeholders to engage in discussions about potential environmental impacts, thus promoting transparency and community involvement in the decision-making process.

The bill also seeks to address issues of non-compliance by removing outdated references and eliminating loopholes that previously exempted certain developers from following all applicable regulations. Overall, these changes reflect a commitment to safeguarding the environment while balancing the needs of development and community interests.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 S Filed

SJR 23 Kolkhorst, Lois(R) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes.

AI Summary: This bill introduces several important changes aimed at improving consumer protection, particularly in the context of financial transactions and information security. The new provisions require financial institutions to provide greater transparency about fees and charges, ensuring that consumers are well-informed before entering agreements. Furthermore, the bill emphasizes a stricter approach towards compliance by introducing increased penalties for institutions that fail to adhere to consumer protection laws, reinforcing the accountability of such entities.

In the realm of data security, the bill establishes specific guidelines for reporting data breaches, mandating that consumers receive prompt notifications when their information is compromised. This ensures that individuals are aware of potential threats to their personal data and can take necessary precautions.

Additionally, the bill cleans up outdated language within the existing laws by removing obsolete terms related to electronic communications and simplifying prevailing consumer rights terminology. These changes aim to make the legislation more relevant and user-friendly, ensuring that consumers and businesses can easily understand their rights and responsibilities under the law. Overall, this bill seeks to bolster consumer confidence in financial transactions and protect their interests in an increasingly digital environment.

Track Name(s): Appraisal Limitations

Bill History: 11-12-24 S Filed

SJR 25 (4) Middleton, Mayes(R) Proposing a constitutional amendment exempting tangible personal property from ad valorem taxation.

AI Summary: This bill seeks to enhance community support by establishing comprehensive that facilitate better public engagement and accessibility to local resources. These programs are designed to actively involve community members in decision-making processes, thereby fostering a stronger connection between local government and the public.

Significant changes include the introduction of , which specifically provides resources for community-based mental health services. This funding aims to address the increasing mental health needs observed in various populations and enhance overall well-being.

The bill also involves the removal of , which will allow for a wider approach to public engagement strategies. By omitting these limitations, the bill encourages innovative outreach methods and potential partnerships with local organizations, ultimately enriching the community support framework.

Through these additions and adjustments, the legislation prioritizes community welfare and mental health, promoting a holistic approach to public service that acknowledges and addresses the diverse needs of the population.

Track Name(s): Exemptions

Bill History: 11-22-24 S Filed

SJR 26 Kolkhorst, Lois(R) Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish limitation on the amount of ad valorem taxes.

Companions: HJR 68 Bucy, John(D) (Refiled from 88R Session)

HJR 153	Wilson, Terry(R)	(Refiled from 88R Session)
SJR 42	Flores, Pete(R)	(Refiled from 88R Session)
HJR 59	Bucy, John(D)	(Identical)
	11-12-24 H Filed	

AI Summary: This bill aims to modernize existing legislation by incorporating several key changes that reflect today's regulatory landscape. Among the significant additions are provisions for enhanced compliance measures, which are designed to ensure organizations adhere to higher operational standards. These measures will require companies to engage more actively with stakeholders, fostering a collaborative atmosphere around regulatory processes.

Additionally, the bill clarifies definitions of critical terms that were previously vague or outdated, providing better guidance for enforcement and interpretation. This is aimed at improving the consistency of application of the law and enhancing the overall effectiveness of compliance duties.

In contrast, the bill also includes the removal of certain clauses that are no longer applicable, which will help to eliminate confusion and increase the clarity of the law. By streamlining these outdated references, the law becomes more reader-friendly and operationally sound, allowing for easier understanding and compliance.

Overall, this bill serves to enhance the regulatory framework, ensure stakeholders are meaningfully included in the legislative process, and remove barriers posed by outdated legal language. These changes are designed to create a more effective and responsive legal environment that can adapt to contemporary needs.

Track Name(s): Appraisal Limitations

Bill History: 11-22-24 S Filed

SJR 30 (4) Eckhardt, Sarah(D) Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value.

AI Summary: The bill aims to improve the governance structure of educational institutions by implementing new requirements for student participation. It establishes that every governing body must include student representatives, thereby ensuring that the student perspective is integrated into key decision-making processes. This change reflects an effort to foster an inclusive environment in which students can contribute to discussions that affect their education and campus life.

Moreover, the bill introduces a formal mechanism for student feedback on institutional policies, which requires institutions to solicit and consider input from students regularly. This feedback mechanism is intended to increase transparency and accountability, allowing students to voice their opinions on administrative matters.

Furthermore, the legislation emphasizes the rights of students to engage in governance activities, reinforcing their role as active participants rather than passive observers. By incorporating these provisions, the bill seeks to create a more responsive and participatory educational environment where student perspectives are valued and integrated into institutional policies. The overarching goal is to strengthen the connection between student bodies and administration, ultimately enhancing the quality of education and student satisfaction within these institutions.

Track Name(s): Exemptions

Bill History: 12-17-24 S Filed

SJR 31 (4) West, Royce(D) Proposing a constitutional amendment authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount.

Companions:	HJR 108	Jones, Venton (F)(D)	(Refiled from 88R Session)
	HJR 96	Jones, Venton(D)	(Identical)
		11-18-24 H Filed	

AI Summary: The bill presents a comprehensive overhaul of existing legislation by implementing key additions and removals that reflect current standards and practices. Among the most critical updates are the addition of new compliance requirements that all regulated entities must adhere to, aiming to improve compliance rates and regulatory effectiveness. The bill also significantly enhances enforcement mechanisms by introducing increased penalties

for non-compliance, which aims to deter violations and ensure accountability.

Furthermore, there is an expanded definition of regulated entities, broadening the scope to include more participants within the regulatory framework. This bill eliminates several outdated and obsolete compliance terms and irrelevant eligibility criteria, streamlining the regulatory process.

With these updates, the legislation seeks to foster a more transparent, efficient, and accountable regulatory environment while ensuring that all stakeholders are clearly defined and aware of their responsibilities. Overall, the changes aim to modernize the legal framework to better reflect contemporary practices and expectations in the relevant industry.

Track Name(s): Exemptions

Bill History: 12-18-24 S Filed

	All	**Track**
Total Bills:	301	301

Track(s): (Master List Only)
Position: (None)

Add to Track

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7K

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 7K: Discussion on 2024 Strategic Communications Efforts and 2025 Plans and Priorities

Presenter Leana Mann, Chief Appraiser
Cynthia Martinez, Chief Strategy Officer

Background Information

The Travis Central Appraisal District spent 2024 fine-tuning its traditional and digital media initiatives, developing its community outreach infrastructure, and coordinating efforts to provide support across District departments.

These priorities reflect the District successfully positioning itself as a reliable resource for the media and focusing on building a reputation as a community partner and trusted entity with the public, community organizations, taxing entities, and other external stakeholders.

Our success included a significant increase in the number of community outreach events attended and people reached by these events, high taxpayer satisfaction ratings, the development of an internal contact team, an expansion of the District's digital accessibility, and a decrease in the county's exemption deficit.

In 2025, the staff plans to continue expanding our digital accessibility, prioritizing community outreach in areas of the county based on the exemption deficit map, continuing to identify taxpayer pain points and feasible improvements, improving communication with local elected officials and the media, and successfully navigating the 89th legislative session.

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board action is needed for this item.

2024 STRATEGIC COMMUNICATIONS REPORT

TRAVIS CENTRAL APPRAISAL DISTRICT

PUBLISHED JANUARY 2, 2025

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OVERVIEW

The Travis Central Appraisal District spent 2024 focused on fine-tuning many of its traditional and digital media initiatives, developing its community outreach infrastructure, and coordinating efforts to provide needed support across District departments.

These priorities reflect the District successfully positioning itself as a reliable resource for the media and focusing on building a reputation as a community partner and trusted entity with the public, community organizations, taxing entities, and other external stakeholders.

Notable achievements for 2024 include:

- For the second year, **securing zero negative media stories** or inquiries regarding the protest process and taxpayer experience
- Navigating **communications needs regarding the election** of 3 individuals to our Board of Directors
- Establishing and training an **internal contact team** to support community outreach activities
- Developing and implementing the **Taxpayer Experience Evaluation Project** to identify taxpayer pain points and empower District staff to address issues
- Establishing **new partnerships** with community organizations, including the Austin VA Clinic and Austin Title
- Developing **new internal communications** infrastructure, including the adoption of an internal staff newsletter and an online resource library
- Establishing **new external communications tools** including a Substack newsletter and NextDoor public agency account
- Developing and adopting a **Public Relations Manual** following the guidelines established by the Office of the Comptroller and the International Association of Assessing Officers
- Establishing and implementing new communications strategies for **Truth in Taxation** notifications and the **taxpayer exemption audit** experience

TRADITIONAL MEDIA

The District has continued to build positive relationships with the local media, allowing us to establish the agency as a reputable resource, mitigate potentially negative coverage, and avoid being characterized as a central figure in politically charged news stories.

Our accomplishments in 2024 include:

- For the second year, **securing zero negative media stories** or inquiries regarding the protest process and taxpayer experience
  Taxpayers who are upset with wait times or protest results often voice their complaints to the media, resulting in a spike in media inquiries from May through August each year. For the second year in a row, the District did not field any negative media inquiries or see any negative media stories related to the protest process or taxpayer experience. This strongly reflects the excellent work of our customer service and appraisal departments.

- Securing more than 220 pieces of media coverage, with 95 percent positive tone and 97 percent on message
  One of the primary ways that the appraisal district educates taxpayers on the property tax system is through positive and educational media coverage. Obtaining coverage that is positive and factually educational can be difficult when the property system is so complicated. However, the District was able to navigate these challenges effectively throughout the year.

- Navigating **communications needs regarding the election** of 3 individuals to our Board of Directors
  Adding elected members to our Board of Directors presented several challenges for educating the media and the public on the Board's role in District operations and how the property tax system works. Campaign promises and soundbites are attractive to voters, but can result in misinformation spreading rapidly throughout the county. The District spent many hours educating local media on the system and Board responsibilities to ensure that media coverage provided an accurate reflection of the Board.

DIGITAL MEDIA

The District has continued to rely on our website to provide important information to property owners as taxpayers do not often look to social media to connect with the District or get answers to their questions about the property tax system.

Our digital accomplishments in 2024 include:

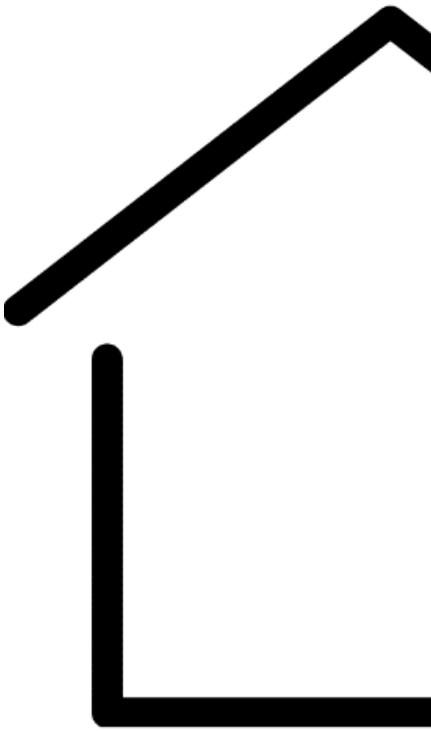
- Securing a **public agency page with NextDoor**, giving the District the ability to instantly communicate with more than 600,000 Travis County households
  It took five years of applications to secure a public agency page, but the District was finally successful in 2024. While the District is still exploring the powerful ways that this tool can be used, it has been successful in helping us target specific neighborhoods for upcoming events and educating property owners on upcoming deadlines and new initiatives.

- Beginning the process of securing **WCAG compliance** on all District digital elements
  New federal rules require the District to ensure WCAG compliance of all digital elements by April 2026. The District has contracted with Acquia Optimize for weekly scans of the website and is currently making needed adjustments to our digital elements.

- Protecting the District's website from **more than 1,000,000 attacks**
  The District's website continues to be a target for DDoS attacks. Our contract with WPEngine provides us with the tools necessary to protect the site and keep it up and running during attacks or high-traffic periods. Website downtime was minimal throughout the year and confined to maintenance periods.

- Creating an **online resource library** for staff to have easy access to taxpayer tools
  To help staff access the latest educational resources for taxpayers, the District created an online resource library using our Sharepoint site. This allows staff to easily access flyers and brochures during customer service interactions and protest hearings.

- Establishing a new **external online newsletter** through Substack
  Email security enhancements have mitigated the effectiveness of the District's Mailchimp list in connecting with supporters and event attendees. In mid-2024, the District moved the email list to Substack in order to further its reach and increase subscriptions.



COMMUNITY OUTREACH

The District has seen significant growth in our community outreach efforts in 2024.

Our accomplishments for 2024 include:

- Training an **internal contact team** to support community outreach activities
  The District's Chief Appraiser and Chief Strategy Officer have identified a group of approximately 20 staff managers capable of representing the agency at community outreach events. The team meets every quarter to review taxpayer needs and opportunities, as well as receive updates on District operations.

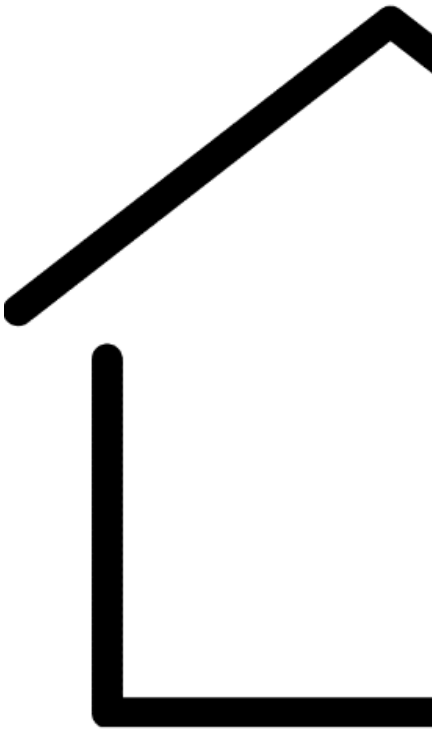
- Establishing **new partnerships** with community organizations, including the Austin VA Clinic and Austin Title
  The District has spent the year focused on building relationships with local elected officials, taxing entities, and community organizations to increase our ability to connect with Travis County taxpayers. These relationships have been fruitful and resulted in being included in the monthly Austin VA clinic benefit fairs, trainings with local realtors and real estate industry leaders, and being invited to major community events including the Austin Energy Community Connections Fair.

- Participating in **50 community outreach events** throughout Travis County and reaching more than **2840 Travis County taxpayers**
  The District had a record-setting year and participated in 50 community outreach events throughout Travis County and reached more than 2840 taxpayers in those efforts. This is a significant increase from previous years.

- Having a **4.6/5 rating** from participants of community outreach events
  The District adopted a survey tool in early 2024 and has been exploring different ways to use it to get taxpayer feedback. Among its current uses is a survey on screen at the conclusion of educational taxpayer events that asks participants how staff did and if they have suggestions for future events.

- **Translating key community outreach documents into Spanish** for underserved communities
  The District identified several key documents used to explain the property tax system, including community presentations, and had them translated into Spanish.

- Coordinating a **block walking campaign with the Del Valle Community Coalition** to connect with homeowners in southeastern Travis County
  The District partnered with the Del Valle Community Coalition to develop a list of homes not claiming a homestead exemption or subject to the exemption verification program within Del Valle ISD's jurisdiction. The staff at DVCC connected with more than 400 of these homes.



STRATEGIC INITIATIVES

An important aspect of our communication efforts is strategically positioning the District as a community partner and trusted source of information. To do so, our efforts need to ensure a cohesive message throughout the agency, an accurate understanding of the property tax system, and the avoidance of politicization of our work.

In 2024, our strategic initiatives included:

- Developing and implementing the **Taxpayer Experience Evaluation Project** to identify taxpayer pain points and empower District staff to address issues
  The District adopted an online survey tool and began implementing it at community outreach events, through customer service interactions, and through the informal meeting process. These surveys help evaluate taxpayer satisfaction with their interactions with staff, identify issues that need to be addressed through internal training, and highlight larger systemic issues that need attention from District leadership.

- Developing a **new internal communications** infrastructure, including the adoption of an internal staff newsletter and an online resource library
  To help staff stay updated on internal developments and new materials, the District adopted a new monthly internal e-newsletter containing information on upcoming events, training opportunities, staff celebrations, and important announcements. A new online resource library gives staff access to the flyers and brochures that have been created to educate taxpayers.

- Adopting a **Public Relations Manual** following the guidelines established by the Office of the Comptroller and the International Association of Assessing Officers
  Customer service, legal, and communications staff worked together to develop a Public Relations Manual in accordance with best practices for appraisal districts. This manual will be reviewed annually to ensure that it is up to date and contains an accurate reflection of District policies.

- Developing a **Board Member Guide to Public Relations**
  To facilitate the transition to elected board members, the District's communications team developed a Board Member Guide to Public Relations to help all board members navigate customer service complaints, media inquiries, political activities, and the management of public information.

- Implementing new communications strategies for **Truth in Taxation** notifications and the **taxpayer exemption audit** experience
  Changes in state law removed the required Truth in Taxation postcard requirement and required the District to adopt a system for auditing exemptions every 5 years. These two changes required the District to adopt new communications strategies to ensure taxpayers remain informed and engaged about issues affecting their property. The District's adopted strategies were successful, including:
  - Using language that can be understood by readers with less than a high school degree
  - Combining digital and mail communications options
  - Providing notifications in English and Spanish
  - Setting up campaign-based websites to monitor taxpayer response to different communications
  - Increasing visits to TravisTaxes.com by 30.8% year to year

- Developing a **customer service escalation ladder** to direct the taxpayer experience with complaint resolution
  To avoid transferring taxpayers between departments, the Chief Appraiser, Taxpayer Liaison, Customer Service department, and Chief Strategy Officer developed an escalation ladder to guide how complaints will be handled throughout the organization.

- Developing a **homestead deficit tracking system** to direct community outreach activities and relationship-building
  Using data from the US Census and current exemption data, the District has developed a database outlining the estimated deficit of households eligible for a homestead exemption and those claiming one. This database directs community outreach and educational efforts in underserved parts of Travis County.

2025 GOALS

To build off the successes of 2024, the District's goals for 2025 include:

- Solidifying a **communications protocol** for Travis County elected officials to connect with the District to handle constituent concerns
  To streamline the taxpayer experience, identify systemic issues, and improve our external relations, the District aims to solidify a concise and reliable system for local elected officials to direct constituent concerns and be updated on their resolutions.

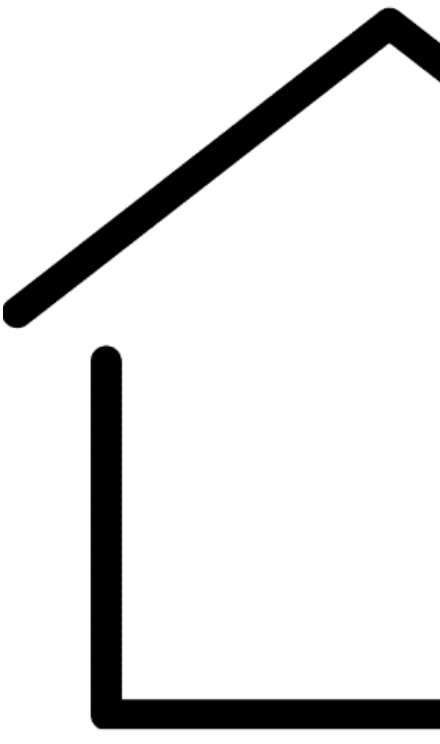
- Navigating conversations and educating legislators and the media over property tax issues handled during the **89th Legislative Session**
  A new legislative session begins in January and property tax issues are expected to be a major issue. Among the items expected to be considered are increases to the homestead exemption limitation, the extension of the circuit breaker limitation, reforms regarding the Board of Directors, and the Property Value Study. As the appraisal district with jurisdiction over the state's capital, the District is often viewed as an important voice in these matters.

- Continuing to coordinate updates to the District website to ensure compliance with **WCAG 2.0**.
  Federal law requires the District's website to comply with WCAG guidelines by April 2026. The District will continue to refine and develop our digital capabilities to ensure we meet this deadline.

- Working with District administration to pursue **awards programs**, including the IAAO Certificate of Excellence in Assessment Administration, Office of the Comptroller's Transparency Stars Program, Top Workplaces, and IAAO Public Information Award
  The District will be pursuing several award recognitions in 2025. District staff will work together to ensure strong applications for these items.

- Continuing to **close the homestead exemption deficit** throughout Travis County
  District staff will continue to track the homestead exemption deficit throughout the county and use that data to direct community outreach and external relationship development.

ADDENDUM



	2019		2020		2021		2022		2023		2024	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
Traditional Media												
Total Coverage	30	104	125	260	150	149	150	242	150	187	150	222
Positive Coverage	50%	79%	60%	80%	75%	92%	80%	87%	80%	95%	80%	95%
On Message	50%	90%	60%	92%	75%	96%	80%	91%	80%	95%	80%	97%
Digital Media												
Social Media Reach	NA	154,020	160,000	327,620	NA	NA	NA	NA	NA	NA	NA	NA
Total Website Visits	NA	2,286,972	2,300,000	2,625,751	2,500,000	3,020,171	2,750,000	3,374,650	2,750,000	3,411,066	2,750,000	3,115,027
Total Website Visitors	NA	1,252,950	1,300,000	1,456,814	1,300,000	1,337,305	1,300,000	1,454,733	1,300,000	1,309,162	1,300,000	1,268,908
Exemptions Page Visits	NA	NA	NA	NA	NA	100,859	125,000	251,836	150,000	192,988	150,000	157,498
Protests Page Visits	NA	NA	NA	NA	NA	67,634	75,000	182,429	100,000	165,811	100,000	111,208
Website Resource Downloads	NA	NA	NA	NA	NA	NA	NA	NA	2500	41,924	25000	34,316
Community Outreach												
Events Attended	NA	NA	1	2	5	6	7	7	9	13	10	50
People Reached (In Person)	NA	NA	50	NA	100	NA	250	NA	400	624	500	2200
People Reached (Replays)	NA	NA	NA	NA	NA	NA	NA	NA	1000	7827	1000	645