Travis Central Appraisal District

Board of Director's Meeting
March 13, 2025
11:30 a.m.

Prepared: March 6, 2025
Revised: March 11, 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 –THURSDAY, MARCH 13, 2025 – 11:30 A.M.

1. CALL TO ORDER

2. ESTABLISHMENT OF QUORUM

3. 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.*

4. 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 FEBRUARY 13, 2025 REGULAR MEETING
    b. SECTION 25.25B REPORT
    c. ACCOUNTING STATEMENTS
    d. BUDGET LINE-ITEM TRANSFERS
    e. PERSONNEL REPORT

5. REGULAR AGENDA
    a. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON REPORT
    b. DISCUSSION ON REPORT FROM APPRAISAL REVIEW BOARD COMMITTEE
    c. DISCUSSION AND POSSIBLE ACTION ON REMOVAL OF APPRAISAL REVIEW BOARD MEMBERS THAT HAVE RESIGNED
    d. 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 ACCEPTABLE RESULTS OF A CRIMINAL BACKGROUND CHECK
    e. DISCUSSION AND POSSIBLE ACTION ON APPRAISAL REVIEW BOARD CHAIRMAN REPORT
    f. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER REPORT TO INCLUDE: 2024 ANNUAL REPORT, HOMESTEAD VERIFICATION PROGRAM, COMMUNITY OUTREACH, TAXPAYER EXPERIENCE SNAPSHOT, AND LEGISLATIVE UPDATE
    g. DISCUSSION AND POSSIBLE ACTION ON RENEWAL OF CONTRACT FOR TAXPAYER LIAISON OFFICER FOR MARCH 1, 2025 THROUGH FEBRUARY 28, 2026
    h. DISCUSSION AND POSSIBLE ACTION TO INCLUDE ADOPTION OF PROPOSED PERSONNEL POLICY
    i. DISCUSSION AND POSSIBLE ACTION ON PERFORMANCE REVIEW AND COMPENSATION FOR CHIEF APPRAISER

j. 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 3rd day of March 2025, by 5 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

CONSENT AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 4: Consent Agenda

Presenter Chief Appraiser Leana Mann

Background Information

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

- 4A: Approval of the minutes of the February 13, 2025 regular meeting
- 4B: Section 25.25B Report
- 4C: Accounting Statements
- 4D: Budget Line-Item Transfers (None to report at this time)
- 4E: 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.

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

TCAD - BOARD OF DIRECTORS
MINUTES OF THE FEBRUARY 13, 2025 MEETING

1. Call to order

Meeting called to order by James Valadez at 11:30 a.m. on, February 13, 2025.

2. Establishment of Quorum

James Valadez, Chairperson	Appointed	Present
Nicole Conley, Secretary	Appointed	Absent
John Havenstrite	Appointed	Present
Celia Israel	Travis County Tax Assessor-Collector	Present
Debbie Cartwright	Appointed	Present
Blanca Zamora-Garcia	Appointed	Present
Shenghao "Daniel" Wang	Elected, Place 2	Absent
Dick Lavine	Elected, Place 3	Absent
Jett Hanna	Elected, Place 1	Present

Also present were Leana Mann, Chief Appraiser, and Dustin Banks, Sr. Attorney

3. Citizens Communication

4. Appointment of board members to standing board committees as outlined in the Board Operating Policies.

RESULT: DISCUSSED

5. Consent Agenda

a. APPROVAL OF THE MINUTES OF THE JANUARY 28, 2025, REGULAR MEETING
b. SECTION 25.25B REPORT
c. ACCOUNTING STATEMENTS
d. BUDGET LINE-ITEM TRANSFERS
e. PERSONNEL REPORT

MOTION: Approve the Consent Agenda
RESULT: **PASSED [UNANIMOUS]**
MOVER: Blanca Zamora-Garcia **SECONDER**: Debbie Cartwright

AYES: James Valadez, Debbie Cartwright, Blanca Zamora-Garcia, Celia Israel, Jett Hanna, John Havenstrite

ABSENT: Nicole Conley, Dick Lavine, Shenghao “Daniel” Wang

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 removal of Appraisal Review Board Members that have resigned.

Members of the board heard from Betty Thompson, Taxpayer Liaison

MOTION: Approve the removal of the resigned Appraisal Review Board Members
RESULT: **PASSED [UNANIMOUS]**
MOVER: Blanca Zamora-Garcia **SECONDER**: Jett Hanna

AYES: James Valadez, Debbie Cartwright, Blanca Zamora-Garcia, Celia Israel, Jett Hanna, John Havenstrite

ABSENT: Nicole Conley, Dick Lavine, Shenghao “Daniel” Wang

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

Members of the board heard from Barry McBee, Appraisal Review Board Chairman

RESULT: DISCUSSED

6D. Discussion and possible action on Chief Appraise report to include: 2024 Annual Report, results from 2024 School District Property Value Study (SDPVS), 2025 Field Work, Homestead Verification Program, Community Outreach, Taxpayer Experience Snapshot, and Legislative update.

Members of the board heard from Leana Mann, Chief Appraiser

RESULT: DISCUSSED

6E. Discussion and possible action on Litigation and Appeals related to pending and anticipated lawsuits to include report by TCAD In-house Counsel of lawsuit figures and recent case developments.

RESULT: DISCUSSED IN EXECUTIVE SESSION

At 12:10 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, 551.072; 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: Approve to enter Executive Session
RESULT: **PASSED [UNANIMOUS]**
MOVER: Celia Israel **SECONDER**: Blanca Zamora-Garcia

AYES: James Valadez, Debbie Cartwright, Blanca Zamora-Garcia, Celia Israel, Jett Hanna, John Havenstrite

ABSENT: Nicole Conley, Dick Lavine, Shenghao “Daniel” Wang

At 1:24 PM, the Board resumed the public session and returned to Item 6F.

6F. Adjournment

MOTION: Approve Adjournment
RESULT: **PASSED [UNANIMOUS]**
MOVER: Celia Israel **SECONDER**: Jett Hanna

AYES: James Valadez, Debbie Cartwright, Blanca Zamora-Garcia, Celia Israel, Jett Hanna, John Havenstrite

ABSENT: Nicole Conley, Dick Lavine, Shenghao “Daniel” Wang

Respectfully submitted,

_____
Nicole Conley, Secretary

Approved:

_____
James Valadez, Chairperson

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
143577	2023	RELLO ELIZABETH & FREDERIC RELLO	LOT 36 BLK N APACHE SHORES SEC 5	1401 SHAWNEE CIR, TX 78734	$279,063	$193,518
THE REAL ACCOUNT 143577 WAS INACTIVATED IN ERROR FOR 2023 AND 2024. I'M REQUESTING THAT IT BE ADDED BACK TO THE APPRAISAL ROLL.						
143577	2024	RELLO ELIZABETH & FREDERIC RELLO	LOT 36 BLK N APACHE SHORES SEC 5	1401 SHAWNEE CIR, TX 78734	$300,477	$235,228
THE REAL ACCOUNT 143577 WAS INACTIVATED IN ERROR FOR 2023 AND 2024. I'M REQUESTING THAT IT BE ADDED BACK TO THE APPRAISAL ROLL.						
362077	2019	LOPEZ-HERNANDEZ ANGELA M &	ABS 690 SUR 54 SANDERS W H ACR 2.00 (TRT 6B)	AUS-TEX ACRES LN, TX 78653	$264,807	$82,000
REMOVE IMPROVEMENT FOR 2019, PICK UP ON PID 362076						
429202	2024	MONTOYA IGNACIO L	TEJAS MOBILE HOME PARK, SPACE 62, SN1 TX147638375D; HUD# TEX0141279	1709 BASTROP HWY 62, TX 78742	$7,056	$0
MOHO MOVED OUT OF PARK TO CALDWELL COUNTY 2022. 2/3/2025 RCJ						
429202	2023	MONTOYA IGNACIO L	TEJAS MOBILE HOME PARK, SPACE 62, SN1 TX147638375D; HUD# TEX0141279	1709 BASTROP HWY 62, TX 78742	$8,869	$0
MOHO MOVED OUT OF PARK TO CALDWELL COUNTY 2022. 2/3/2025 RCJ						
482783	2024	PFLUGERVILLE INDEPENDENT SCHOOL DISTRICT	LOT 8 * (5.25ACR) ROLLING HILLS	21114 GREENRIDGE DR, TX 78634	$854,120	$854,120
PROPERTY IS EXEMPT UNDER 11.11- LHM						
482783	2023	PFLUGERVILLE INDEPENDENT SCHOOL DISTRICT	LOT 8 * (5.25ACR) ROLLING HILLS	21114 GREENRIDGE DR, TX 78634	$1,178,121	$1,178,121
PROPERTY IS EXEMPT UNDER 11.11- LHM						
482783	2022	PFLUGERVILLE INDEPENDENT SCHOOL DISTRICT	LOT 8 * (5.25ACR) ROLLING HILLS	21114 GREENRIDGE DR, TX 78634	$947,559	$947,559
PROPERTY IS EXEMPT UNDER 11.11- LHM						
746685	2024	YESCAS HUMBERTO & OLGA	PERSONAL PROPERTY M/H 1999 28 X 48	8457 SASSMAN RD, AUSTIN TX 78747	$77,441	$0
OWNER SOLD MOHO IN 2022, NEED TO REMOVE 2023 AND 2024 FROM ACCOUNT. 11/12/2024 RCJ						
746685	2023	YESCAS HUMBERTO & OLGA	PERSONAL PROPERTY M/H 1999 28 X 48	8457 SASSMAN RD, AUSTIN TX 78747	$82,065	$0
OWNER SOLD MOHO IN 2022, NEED TO REMOVE 2023 AND 2024 FROM ACCOUNT. 11/12/2024 RCJ						
766514	2024	REYES FERNANDO	AUSTIN PECAN MH PARK, SPACE 65, SN1 CHMS101467; HUD# PFS0338927	2815 E STATE HY 71 65, TX 78617	$13,189	$0
MOBILE HOME MOVED OFF LOT IN 2022 TO BASTROP COUNTY. 2/27/2025 RCJ						
766514	2023	REYES FERNANDO	AUSTIN PECAN MH PARK, SPACE 65, SN1 CHMS101467; HUD# PFS0338927	2815 E STATE HY 71 65, TX 78617	$11,648	$0
MOBILE HOME MOVED OFF LOT IN 2022 TO BASTROP COUNTY. 2/27/2025 RCJ						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
778405	2024	CASTANEDA ALICIA	RIVER RIDGE MH PARK, SPACE 123, SN1 PH174743A; SN2 PH174743B; HUD# PFS0586570; HUD#2 PFS0586571	1601 E SLAUGHTER LN 123, TX 78747	$39,010	$0
MOBILE HOME MOVED TO BASTROP/ CALDWELL COUNTY IN 2023. 12/5/2024 RCJ						
813354	2023	ROJAS RICARDO &	CHATEAU AT ONION CRK MH PARK, SPACE 255, SN1 CAVTX15112801A; SN2 CAVTX15112801B; HUD# NTA1536605; HUD#2 NTA1536606	4625 CHATEAU VILLAGE WAY 255, TX 78744	$89,151	$0
2023 ALREADY REMOVED						
886897	2023	DUGGAR MICHAEL P (OWNER)	HIGH MEADOWS MH PARK, SPACE 660, SN1 BEL003007TX; HUD# NTA1666392	6114 TINER TRL 660, TX 78724	$55,066	$0
MOBILE HOME SOLD IN 2021 TO NEW OWNER ON PID#987578. PROTEST TO FIX FOR CLEARING LIEN. 11/8/2024 RCJ						
886897	2022	DUGGAR MICHAEL P (OWNER)	HIGH MEADOWS MH PARK, SPACE 660, SN1 BEL003007TX; HUD# NTA1666392	6114 TINER TRL 660, TX 78724	$56,332	$0
MOBILE HOME SOLD IN 2021 TO NEW OWNER ON PID#987578. PROTEST TO FIX FOR CLEARING LIEN. 11/8/2024 RCJ						
901567	2024	SALINAS SANTOS	DESSAU FOUNTAIN ESTATES, SPACE 268, SN1 CAVTX15-10-2059A; SN2 CAVTX15-10-2059B; HUD# NTA1510953; HUD#2 NTA1510952	508 E HOWARD LN 268, TX 78753	$107,988	$0
MOBILE HOME MOVED TO BASTROP COUNTY. 2/10/2025 RCJ						
903035	2024	CANO-YANEZ JESUS &	OAK RANCH MH COMMUNITY, SPACE 226, SN1 CW2014490TXA; SN2 CW2014490TXB; HUD# HWC0422037; HUD#2 HWC0422038	5548 EL MOLINO CIR 226, TX 78617	$49,078	$0
MOHO MOVED OUT OF COUNTY IN 2020. REMOVING FOR 2021-2024. 12/6/2024 RCJ						
903035	2023	CANO-YANEZ JESUS &	OAK RANCH MH COMMUNITY, SPACE 226, SN1 CW2014490TXA; SN2 CW2014490TXB; HUD# HWC0422037; HUD#2 HWC0422038	5548 EL MOLINO CIR 226, TX 78617	$39,125	$0
MOHO MOVED OUT OF COUNTY IN 2020. REMOVING FOR 2021-2024. 12/6/2024 RCJ						
903035	2022	CANO-YANEZ JESUS &	OAK RANCH MH COMMUNITY, SPACE 226, SN1 CW2014490TXA; SN2 CW2014490TXB; HUD# HWC0422037; HUD#2 HWC0422038	5548 EL MOLINO CIR 226, TX 78617	$40,592	$0
MOHO MOVED OUT OF COUNTY IN 2020. REMOVING FOR 2021-2024. 12/6/2024 RCJ						
903035	2021	CANO-YANEZ JESUS &	OAK RANCH MH COMMUNITY, SPACE 226, SN1 CW2014490TXA; SN2 CW2014490TXB; HUD# HWC0422037; HUD#2 HWC0422038	5548 EL MOLINO CIR 226, TX 78617	$29,755	$0
MOHO MOVED OUT OF COUNTY IN 2020. REMOVING FOR 2021-2024. 12/6/2024 RCJ						
903620	2024	VERASTEGUI AMADOR (OWNER)	THUNDERBIRD VILLAGE MH PARK, SPACE 022, SN1 2044077543; HUD# TEX0298135	9308 F M RD 969 022, TX 78724	$6,653	$0
MOBILE HOME MOVED TO HAYS COUNTY IN 2021. 3/3/2025 RCJ						
903620	2023	VERASTEGUI AMADOR (OWNER)	THUNDERBIRD VILLAGE MH PARK, SPACE 022, SN1 2044077543; HUD# TEX0298135	9308 F M RD 969 022, TX 78724	$6,560	$0
MOBILE HOME MOVED TO HAYS COUNTY IN 2021. 3/3/2025 RCJ						
903620	2022	VERASTEGUI AMADOR (OWNER)	THUNDERBIRD VILLAGE MH PARK, SPACE 022, SN1 2044077543; HUD# TEX0298135	9308 F M RD 969 022, TX 78724	$6,560	$0
MOBILE HOME MOVED TO HAYS COUNTY IN 2021. 3/3/2025 RCJ						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
907836	2024	FIRST MORTGAGE INVESTMENT CO	PERSONAL PROPERTY MH S#C8581A/B L#TEX0138242/43	1006 RENO DR, TX 78745	$8,467	$0
MOHO REMOVED FROM LOT, REMOVE FROM VALUATION. 1/31/2025 RCJ						
907836	2023	FIRST MORTGAGE INVESTMENT CO	PERSONAL PROPERTY MH S#C8581A/B L#TEX0138242/43	1006 RENO DR, TX 78745	$11,021	$0
MOHO REMOVED FROM LOT, REMOVE FROM VALUATION. 1/31/2025 RCJ						
909327	2024	JIMENEZ GLORIA	RIVER RANCH MH PARK, SPACE 130, SN1 GDVKMS269523376A; SN2 GDVKMS269523376B; HUD# HWC0218088; HUD#2 HWC0218089	13021 DESSAU RD 130, TX 78754	$22,270	$0
MOBILE HOME MOVED OFF LOT IN 2022. 12/30/2024 RCJ						
909327	2023	JIMENEZ GLORIA	RIVER RANCH MH PARK, SPACE 130, SN1 GDVKMS269523376A; SN2 GDVKMS269523376B; HUD# HWC0218088; HUD#2 HWC0218089	13021 DESSAU RD 130, TX 78754	$22,546	$0
MOBILE HOME MOVED OFF LOT IN 2022. 12/30/2024 RCJ						
913077	2023	LIBORIO ESTEBAN RIZO &	LOT 2 BLK B MAYNARD SUBD	20109 MAYNARD CT, TX 78615	$322,118	$208,353
DOUBLE ASSEST, MOHO IS ACTIVE ON PID 932357.						
913077	2024	LIBORIO ESTEBAN RIZO &	LOT 2 BLK B MAYNARD SUBD	20109 MAYNARD CT, TX 78615	$318,279	$200,859
DOUBLE ASSEST, MOHO IS ACTIVE ON PID 932357.						
951756	2022	CASTILLO MARCO DAMIAN	PERSONAL PROPERTY M/H SERIAL# HOTX10A03162A/B LABEL# NTA0785908/909	12700 SPARKS AVE 13, TX 78705	$74,413	$0
MOBILE HOME SOLD IN 2021, REMOVING OWNERSHIP FROM OLD OWNER. 1/3/2025 RCJ						
964390	2023	JUAREZ CESAR MAYEL HERRERA	HIDDEN VALLEY SEC 1 SERIAL# FLE240TX1536658A/B; HUD# PFS1153865/866	7817 HIDDEN VIEW CIR #572, AUSTIN TX 78724	$110,469	$0
MOBILE HOME MOVED IN 2022. 2/12/2025 RCJ						
974848	2024	VALDEZ ORLANDO	ABS 655 SUR 66 RODRIGUEZ P ACR 14.0170	16500 COUNTY LINE RD, TX	$1,568,108	$1,076,673
REMOVE DUPLICATE LAND LINE FOR 2024						
975215	2024	GRANDA YESSICA	PECAN PARK MH PARK PHS 1, MOHO 14X66, SPACE 159, SN1 BEL007151TX; HUD# NTA1763025	5701 JOHNNY MORRIS RD 159, AUSTIN TX 78724	$87,170	$0
MOHO REMOVED FROM PROPERTY IN 2021. NO NOTIFICATION OF REMOVAL BY OWNER UNTIL 2/10/2025 FOR 2024 TAX YEAR. 2/20/2025 RCJ						
975215	2023	GRANDA YESSICA	PECAN PARK MH PARK PHS 1, MOHO 14X66, SPACE 159, SN1 BEL007151TX; HUD# NTA1763025	5701 JOHNNY MORRIS RD 159, AUSTIN TX 78724	$57,598	$0
MOHO REMOVED FROM PROPERTY IN 2021. NO NOTIFICATION OF REMOVAL BY OWNER UNTIL 2/10/2025. 2/20/2025 RCJ						
975465	2024	HAUPTVOGEL	OAK RANCH MH COMMUNITY, MOHO 2013. 26X64, SPACE 310, SN# CW2015705TXA/B HUD# NTA1607330/331	5405 LA LOMA LN 310, DEL VALLE TX 78617	$129,126	$0
MOBILE HOME MOVED OUT OF PARK IN 2023. 2/28/2025 RCJ						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
975725	2024	CASTELAN ARACELI	CHATEAU AT ONION CRK MH PARK, MOHO 2000 32X48, SPACE 237, SN# HOTX11BO1308A/B HUD# NTA1077720/721	4812 EDGE CREEK DR 237, AUSTIN TX 78744	$58,706	$0
MOBILE HOME MOVED TO CALDWELL COUNTY IN 2022. 12/12/2024 RCJ						
975725	2023	CASTELAN ARACELI	CHATEAU AT ONION CRK MH PARK, MOHO 2000 32X48, SPACE 237, SN# HOTX11BO1308A/B HUD# NTA1077720/721	4812 EDGE CREEK DR 237, AUSTIN TX 78744	$51,180	$0
MOBILE HOME MOVED TO CALDWELL COUNTY IN 2022. 12/12/2024 RCJ						
976117	2024	PERDROZA JOSE B	AERO MH PARK, SPACE 301, SN#TXFL112A39419EG12, HUD#RAD1341040	101 HERGOTZ LN 301, TX 78742	$20,534	$0
MOBILE HOME MOVED TO CALDWELL COUNTY. 11/12/2024 RCJ						
976117	2023	PERDROZA JOSE B	AERO MH PARK, SPACE 301, SN#TXFL112A39419EG12, HUD#RAD1341040	101 HERGOTZ LN 301, TX 78742	$19,709	$0
MOBILE HOME MOVED TO CALDWELL COUNTY. 11/12/2024 RCJ						
977681	2021	RODRIGUEZ ESMERALDA	PERSONAL PROPERTY MOBILE HOME S# 125000HB001156A L# NTA1641162	10616 CREEK VIEW DR, AUSTIN TX 78748	$61,802	$0
MOBILE HOME MOVED TO BASTROP COUNTY IN 2020. 1/13/2025 RCJ						
977850	2023	ROUZBAN ZHILA	TRAILS OF OAK HILL MH PARK, SPACE 95, SN #TXFLT66A01144CG12/B01144CG12	6104 KIDNEYWOOD TRL 95, AUSTIN TX 78735	$18,957	$0
OWNER DOUBLE PAID FOR 2023 TAXES, REMOVING 2023 TAX YEAR FROM NEWER ACCOUNT. 2/4/2025 RCJ						
982164	2023	ROUZBAN ZHILA	TRAILS OF OAK HILL MH PARK, SPACE 151, SN #12526280A/B, HUD #PFS0398756/7	6012 KIDNEYWOOD TRL 151, AUSTIN TX 78735	$18,258	$0
OWNER DOUBLE PAID FOR 2023 TAXES, REMOVING 2023 TAX YEAR FROM NEWER ACCOUNT. 2/4/2025 RCJ						
982188	2023	ROUZBAN ZHILA	TRAILS OF OAK HILL MH PARK, SPACE 34, SN1 TXFLN84A06194GH; SN2 TXFLN84B06194GH; HUD# TEX0467250; HUD#2 TEX0467251	8309 CEDAR ELM TRL 34, TX 78735	$23,587	$0
OWNER DOUBLE PAID FOR 2023 TAXES, REMOVING 2023 TAX YEAR FROM NEWER ACCOUNT. 2/4/2025 RCJ						
982189	2023	ROUZBAN ZHILA	TRAILS OF OAK HILL MH PARK, SPACE 67, SN1 PIN0214A AL; SN2 PIN0214B AL; HUD# NTA0940188; HUD#2 NTA0940189	6110 OLEANDER TRL 67, TX 78735	$44,262	$0
OWNER DOUBLE PAID FOR 2023 TAXES, REMOVING 2023 TAX YEAR FROM NEWER ACCOUNT. 2/4/2025 RCJ						
983197	2024	VAZQUEZ-TREJO ANA LILIA	PERSONAL PROPERTY MOHO 14X76 SPACE 25 SN1 HCTXSN5474; HUD# TEX0336124	11025 DOYLE OVERTON RD 25, DEL VALLE TX 78617	$7,608	$0
MOBILE HOME MISTAKENLY PLACED IN TRAVIS COUNTY, RESIDES IN BASTROP SIDE OF COUNTY LINE. 2/18/2025 RCJ						
984819	2024	GARY COOK	PERSONAL PROPERTY MH 16X56, SN #HOTX09905770, HUD #NTA0794478	1401 E RUNDBERG LN 18, AUSTIN TX 78753	$17,777	$0
OWNER DECEASED IN 2023. 2/10/2025 RCJ						
988015	2024	CHAVEZ MIGUEL	RIVER RANCH MH PARK, SPACE 577, SN# CSS022640TXA/B, HUD# NTA2005649/50	13021 DESSAU RD 577, AUSTIN TX 78754	$146,012	$0
DUPLICATED ENTRY FOR MOBILE HOME, REMOVING FOR 2024. 11/25/2024 RCJ						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
988074	2024	SAUCEDO-JASSO EDNA K	RIVER RIDGE MH PARK, SPACE 219, SN1 CLW032119TX; HUD# HWC0416552	1601 E SLAUGHTER LN 219, AUSTIN TX 78747	$93,340	$0
MOBILE HOME SOLD IN 2023. 2/12/2025 RCJ						
988243	2024	SALAZAR ROMAN &	PERSONAL PROPERTY MOHO 15.5X72 SN# PH2214177, HUD# PFS1060982	16612 JACOBSON RD, DEL VALLE TX 78617	$80,028	$0
MOBILE HOME MOVED OUT OF COUNTY IN 2023. 12/26/2024 RCJ						
988303	2024	DIAMOND MICHAEL LEE	PERSONAL PROPERTY MH SN# 33530176L HUD# TXS0620577	12315 DEANE RD, MANCHACA TX 78652	$22,569	$0
MOBILE HOME MOVED OUT OF COUNTY IN 2023 PER MOVE PERMIT. 12/10/2024 RCJ						
988475	2023	VASQUEZ JESSE FREDERICO	PERSONAL PROPERTY MOHO 28X48 SN# 12310589A/B, HUD# TEX0175418/19	21500 CROSSOVER LN, LEANDER TX 78641	$8,467	$0
MOBILE HOME NOT LOCATED ON RP FOR DURATION OF STATEMENT OF OWNERSHIP. 1/9/2025 RCJ						
988475	2024	VASQUEZ JESSE FREDERICO	PERSONAL PROPERTY MOHO 28X48 SN# 12310589A/B, HUD# TEX0175418/19	21500 CROSSOVER LN, LEANDER TX 78641	$8,467	$0
MOBILE HOME NOT LOCATED ON RP FOR DURATION OF STATEMENT OF OWNERSHIP. 1/9/2025 RCJ						
997739	2024	GRAYSON JAMES R & PAMELA J	PERSONAL PROPERTY MOHO 28X62 SN# TXFLT84A/B5130GH11 HUD# RAD0881100/1	1000 LIPAN TRL, AUSTIN TX 78733	$22,903	$0
MOBILE HOME MOVED OFF LOT IN PRIOR YEARS. 2/18/2025 RCJ						

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: January 2025 Unaudited Financial Statements

The unaudited financial statements for January 2025 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was $4,808,670. Of that, $714,250 was nonspendable in the form of prepaid expenditures, $2,683,799 was held in reserves as committed fund balance, and $1,410,621 was unassigned fund balance.

- *The net change in fund balance for the fiscal year to date is $(13,594).*

- The reserve balances total $2,683,799. 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	$ 1,370,459
Reserve for Building Repair & Replacement	$ -
Reserve for ARB Operations	$ -
Reserve for Market Data Purchases	$ 150,000
Reserve for Board Elections	$ 569,554
	$ 2,683,799

- ***The District ended the month with a budget deficit of $255,241.***

    - The Budget Deficit is due to annual invoices, such as Aerial Photography or subscription charges, received in January 2025. The deficit will decrease throughout the fiscal year.

- 850 EAL Holding Corp. is considered a blended component unit of the District. This component unit is reported in the financial statements as a Special Revenue Fund on the Governmental Funds Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balance.

Travis Central Appraisal District

Budget to Actual- Governmental Funds

For the month ended January 31, 2025

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	32,241,352	32,241,352	2,686,779	2,686,779	0
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	**$ 32,241,352**	**$ 32,241,352**	**$ 2,686,779**	**$ 2,686,779**	**$ 0**
Investment earnings	150,000	150,000	12,500	45,032	32,532
Charges for services	9,000	9,000	750	242	(8,758)
Miscellaneous revenue	50,000	50,000	4,167	8,603	(41,397)
TOTAL REVENUE	**$ 32,450,352**	**$ 32,450,352**	**$ 2,704,196**	**$ 2,740,656**	**$ (17,623)**
EXPENDITURES:					
ARB Per diem payments	1,173,125	1,173,125	97,760	23,060	74,700
Personnel Cost	12,488,321	12,436,870	1,036,406	1,460,206	(423,800)
Benefit Cost	5,568,186	5,102,714	425,226	473,026	(47,800)
Printing and mailing services	665,200	730,200	60,850	14,725	46,125
Operating supplies	248,183	226,495	18,875	12,466	6,408
Subscriptions and data purchases	340,720	395,590	32,966	49,596	(16,631)
Training and education	162,666	155,940	12,995	14,950	(1,955)
Travel expenditures	41,327	48,850	4,071	1,112	2,959
Utilities	495,800	543,610	45,301	34,254	11,047
Legal expenditures	3,625,000	2,058,100	171,508	5,223	166,286
Professional services	4,033,256	4,160,186	346,682	319,843	26,839
Insurance	110,678	90,178	7,515	7,762	(247)
Aerial photography	657,650	574,810	47,901	235,485	(187,584)
Rentals	154,320	152,820	12,735	10,348	2,387
Building and Equipment maintenance	463,289	346,190	28,849	27,943	906
Software maintenance	430,627	350,467	29,206	39,240	(10,034)
Other services	396,116	466,557	38,880	25,013	13,867
Capital Outlay	438,050	438,050	36,504	-	36,504
Debt Service- Principal	654,742	654,742	54,562	-	54,562
Debt Service- Interest	94,096	94,096	7,841	-	7,841
TOTAL EXPENDITURES	**32,241,352**	**30,199,590**	**2,516,633**	**2,754,251**	**(237,618)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	***209,000***	***2,250,762***	***187,564***	***(13,594)***	***(255,241)***
OTHER FINANCING SOURCES (USES):					
Transfers In	**-**	**-**	-	-	-
Transfers out	**-**	**-**	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	**-**	**-**	**-**	**-**	**-**
NET CHANGE IN FUND BALANCE	209,000	2,250,762	187,564	(13,594)	(255,241)
Beginning Fund Balance	4,822,264	4,822,264	4,822,264	4,822,264	
Ending Fund Balance	***$ 5,031,264***	***$ 7,073,026***	***$ 5,009,828***	***$ 4,808,670***	***$ (255,241)***

Travis Central Appraisal District

Governmental Fund Balance Sheet

January 31, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	6,638,610	-	6,638,610
Short-term investments	4,304,740	-	4,304,740
Receivables	104,829	-	104,829
Prepaid items	714,250	-	714,250
TOTAL ASSETS	$ 11,762,429	$ -	$ 11,762,429
LIABILITIES			
Accounts payable and accrued expenditures	1,580,200	-	1,580,200
Unearned revenue	5,373,559	-	5,373,559
TOTAL LIABILITIES	6,953,759	-	6,953,759
FUND BALANCES			
Fund balance, committed	2,683,799	-	2,683,799
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	714,250	-	714,250
Fund balance, unassigned	1,410,621	-	1,410,621
TOTAL FUND BALANCES	4,808,670	-	4,808,670
TOTAL LIABILITIES AND FUND BALANCE	$ 11,762,429	$ -	$ 11,762,429

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance
For the month ended January 31, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Appraisal assessments	$ 2,686,779	$ -	$ 2,686,779
Refund of appraisal assessments	-	-	-
Net appraisal assessments	2,686,779	-	2,686,779
Investment earnings	45,032	-	45,032
Charges for services	242	-	242
Miscellaneous revenue	8,603	-	8,603
TOTAL REVENUE	2,740,656	-	2,740,656
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	1,956,292	-	1,956,292
Data processing	39,240	-	39,240
Transportation	1,112	-	1,112
Operating supplies	12,466	-	12,466
Rentals	10,348	-	10,348
Legal and professional	325,066	-	325,066
Utilities and telephone	34,254	-	34,254
Building and equipment maintenance	27,943	-	27,943
Insurance	7,762	-	7,762
Other services	339,768	-	339,768
Capital outlay	-	-	-
Debt Service- Principal	-	-	-
Debt Service- Interest	-	-	-
TOTAL EXPENDITURES	2,754,251	-	2,754,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,594)	-	(13,594)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	(13,594)	-	(13,594)
FUND BALANCE, beginning of year	4,822,264	-	4,822,264
FUND BALANCE, end of year	$ 4,808,670	$ -	$ 4,808,670

Travis Central Appraisal District

Investment Report

As of January 31, 2025



MEEDER

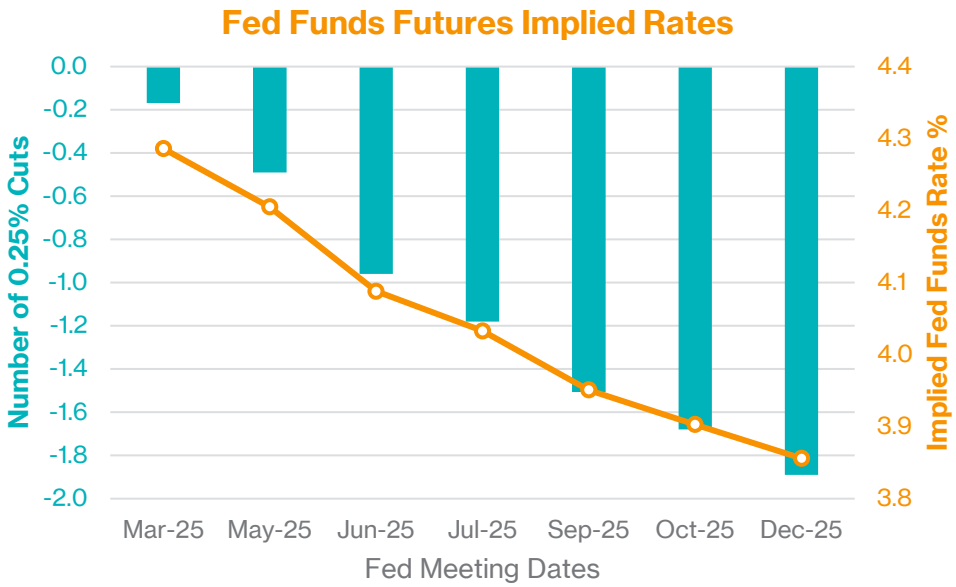
PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

MEEDER PUBLIC FUNDS

- Market participants are expecting about two Federal Reserve rate cuts for 2025
- Full-time U.S. job growth has been stagnant over the past few years
- Consumer prices have been trending higher the past two months
- It looks to be a favorable time to lock in longer rates

- The Fed Funds futures market is ever changing with the release of new economic and market data.
- At the end of January, the futures market and the Fed were pricing in about two .25% Fed cuts in 2025.

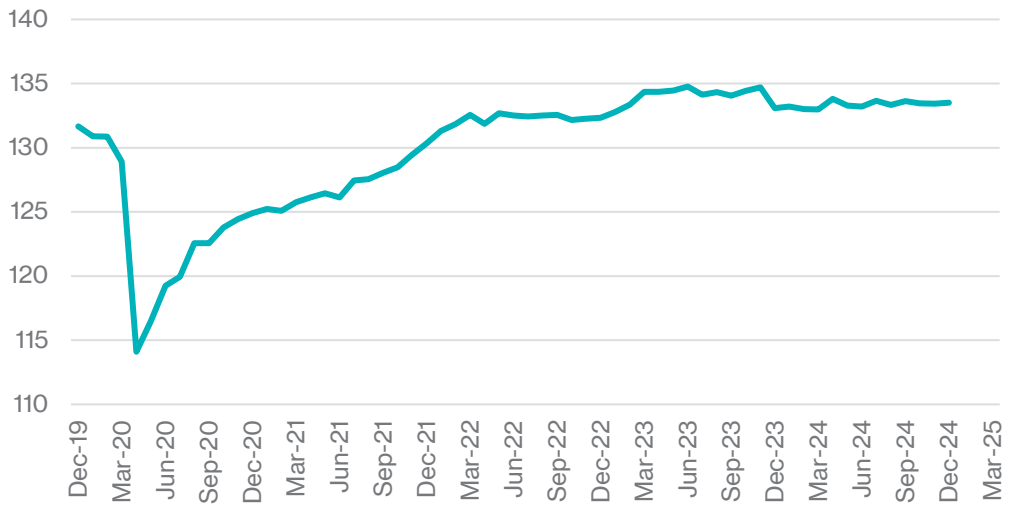


SOURCE: BLOOMBERG, CME AS OF 1/31/25

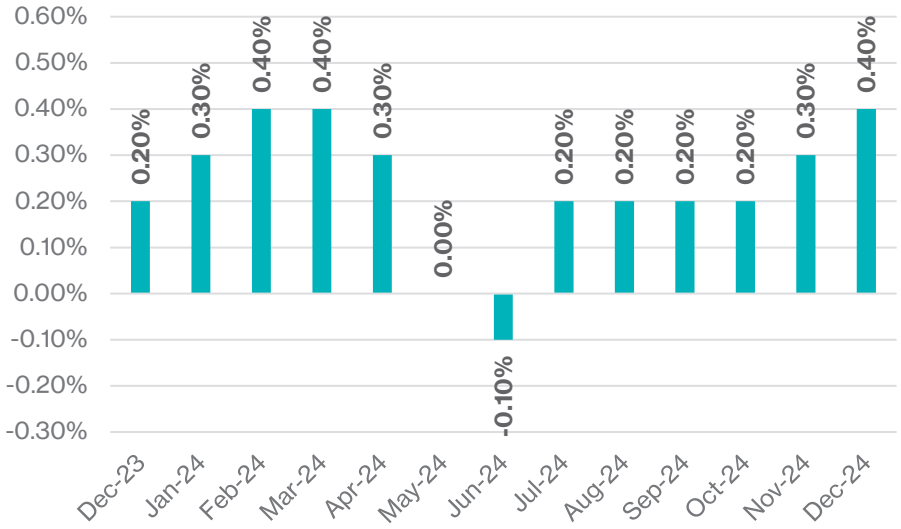
- After a sharp increase of full-time workers in 2021 and 2022, the growth rate has slowed.
- The pandemic caused more than three million adults to retire early.
- Recently Fed Chair Powell said the labor market is balanced.

SOURCE: BLOOMBERG, DEPARTMENT OF LABOR

U.S. Full-Time Workers
(millions)



CPI MoM Changes

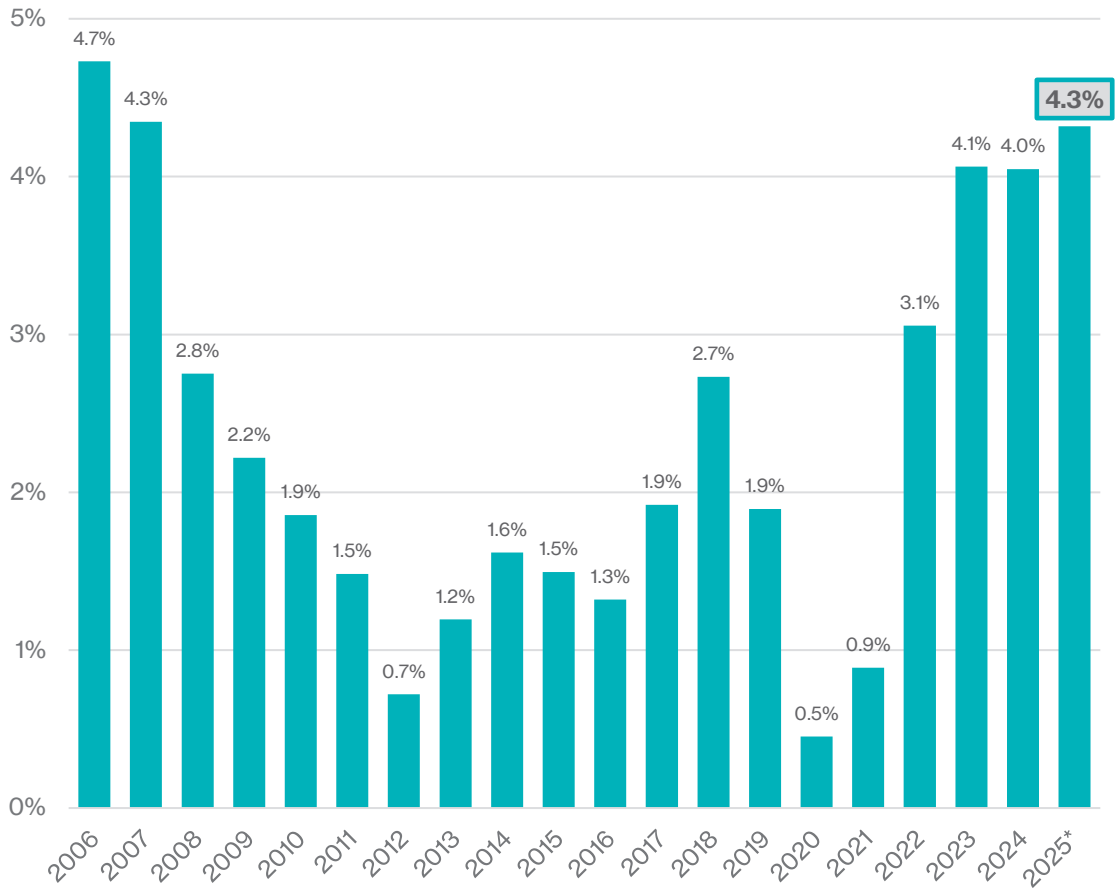


- Inflation has been trending higher the past two months.
- Housing and auto insurance prices have pushed inflation higher recently.
- Due to the California fires and other events, home insurance is expected to continue its accelerated increase.

SOURCE: BLOOMBERG, BUREAU OF LABOR STATISTICS

- Is it a good time to lock in longer maturities?
- The 5 Yr U.S. Treasury note's yield is currently near the highest level in the past 20 years as compared to its average annual yields over that period.

5Yr Treasury Yields: Avg Annual Yields



SOURCE: BLOOMBERG, 2025* RATE AS OF 1/31/25

MEEDER PUBLIC FUNDS

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Cash Reconciliation Report	10
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Accrued Interest Schedule	13
Earnings by Fund	14

MEEDER
PUBLIC FUNDS

Portfolio Summary

4.21
Weighted Average Yield to Maturity

0.00
Weighted Average Maturity (Years)

0.00
Portfolio Effective Duration (Years)

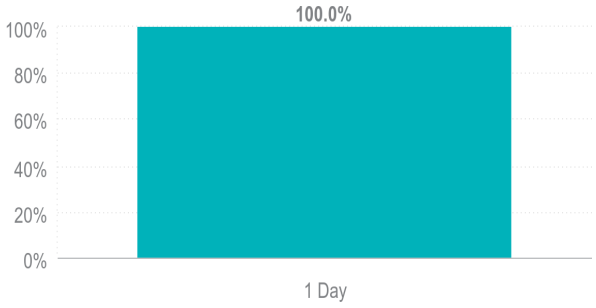
0.00
Weighted Average Life (Years)

AAA
Average Credit Rating

Portfolio Position

Par Value	$11,012,648
Principal Cost	$11,012,648
Book Value	$11,012,648
Market Value	$11,012,648
Unrealized Gain/Loss	$0
Accrued Interest	$0

Maturity Distribution



Sector Allocation



Money Market Funds	57.48%
LGIP	39.09%
Bank Deposits	3.44%

MEEDER PUBLIC FUNDS

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	378,349.50	378,349.50	378,349.50	3.44%	1	0.50
LGIP	4,304,739.58	4,304,739.58	4,304,739.58	39.09%	1	4.47
Money Market Funds	6,329,559.14	6,329,559.14	6,329,559.14	57.48%	1	4.26
TOTAL	**11,012,648.22**	**11,012,648.22**	**11,012,648.22**	**100.00%**	**1**	**4.21**

CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	**11,012,648.22**	**11,012,648.22**	**11,012,648.22**		**1**	**4.21**

TOTAL EARNINGS

CURRENT MONTH
40,804.08

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	378,349.50	378,349.50	3.44	0.50	1
LGIP	2	4,304,739.58	4,304,739.58	39.09	4.47	1
Money Market Funds	1	6,329,559.14	6,329,559.14	57.48	4.26	1
TOTAL	**5**	**11,012,648.22**	**11,012,648.22**	**100.00**	**4.21**	**1**
GRAND TOTAL	**5**	**11,012,648.22**	**11,012,648.22**	**100.00**	**4.21**	**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+	01/31/2025 01/31/2025	378,251.71	378,251.71 0.00	378,251.71	0.50		1	1.00 378,251.71	0.00 378,251.71	3.43	NA NA
7556188469	Wells Fargo Analyzed Bus Chkg+	01/31/2025 01/31/2025	97.79	97.79 0.00	97.79	0.53		1	1.00 97.79	0.00 97.79	0.00	NA NA
BANK DEPOSITS TOTAL			**378,349.50**	**378,349.50 0.00**	**378,349.50**	**0.50**		**1**	**1.00 378,349.50**	**0.00 378,349.50**	**3.44**	**NA**
LGIP												
TEXPOOL	TexPool	01/31/2025 01/31/2025	1,555,155.11	1,555,155.11 0.00	1,555,155.11	4.39		1	1.00 1,555,155.11	0.00 1,555,155.11	14.12	AAA
TEXPRIME	TexPool Prime	01/31/2025 01/31/2025	2,749,584.47	2,749,584.47 0.00	2,749,584.47	4.51		1	1.00 2,749,584.47	0.00 2,749,584.47	24.97	AAA
LGIP TOTAL			**4,304,739.58**	**4,304,739.58 0.00**	**4,304,739.58**	**4.47**		**1**	**1.00 4,304,739.58**	**0.00 4,304,739.58**	**39.09**	**AAA**
MONEY MARKET FUNDS												
7556188477S	Wells Fargo Stagecoach Sweep	01/31/2025 01/31/2025	6,329,559.14	6,329,559.14 0.00	6,329,559.14	4.26		1	1.00 6,329,559.14	0.00 6,329,559.14	57.48	NA NA
MONEY MARKET FUNDS TOTAL			**6,329,559.14**	**6,329,559.14 0.00**	**6,329,559.14**	**4.26**		**1**	**1.00 6,329,559.14**	**0.00 6,329,559.14**	**57.48**	**NA**
GENERAL FUND TOTAL			11,012,648.22	11,012,648.22 0.00	11,012,648.22	4.21		1	11,012,648.22	0.00 11,012,648.22	100.00	AAA
GRAND TOTAL			**11,012,648.22**	**11,012,648.22 0.00**	**11,012,648.22**	**4.21**		**1**	**11,012,648.22**	**0.00 11,012,648.22**	**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	2025-01-31	1,555,155.11	1,555,155.11	0.00	0.00	5,779.30	5,779.30	0.00
TEXPRIME	TexPool Prime	2025-01-31	2,749,584.47	2,749,584.47	0.00	0.00	10,516.45	10,516.45	0.00
6224690401	Wells Fargo Analyzed Bus Chkg+	2025-01-31	378,251.71	378,251.71	0.00	0.00	160.30	160.30	0.00
7556188469	Wells Fargo Analyzed Bus Chkg+	2025-01-31	97.79	97.79	0.00	0.00	0.14	0.14	0.00
7556188477S	Wells Fargo Stagecoach Sweep	2025-01-31	6,329,559.14	6,329,559.14	0.00	0.00	24,347.89	24,347.89	0.00
TOTAL			**11,012,648.22**	**11,012,648.22**	**0.00**	**0.00**	**40,804.08**	**40,804.08**	**0.00**
GRAND TOTAL			**11,012,648.22**	**11,012,648.22**	**0.00**	**0.00**	**40,804.08**	**40,804.08**	**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+	378,251.71	369,340.11	378,251.71	01/31/2025	1.00	0.50	160.30	0.00	0.00	160.30
7556188469	Wells Fargo Analyzed Bus Chkg+	97.79	97.65	97.79	01/31/2025	1.00	0.53	0.14	0.00	0.00	0.14
7556188477	Wells Fargo Commercial Chkg PF	0.00	1,262.00	0.00	01/31/2025	4.90	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	6,329,559.14	9,169,952.68	6,329,559.14	01/31/2025	0.00	4.26	24,347.89	0.00	0.00	24,347.89
TEXPOOL	TexPool	1,555,155.11	1,549,375.81	1,555,155.11	01/31/2025	5.34	4.39	5,779.30	0.00	0.00	5,779.30
TEXPRIME	TexPool Prime	2,749,584.47	2,739,068.02	2,749,584.47	01/31/2025	4.50	4.51	10,516.45	0.00	0.00	10,516.45
TOTAL		**11,012,648.22**	**13,829,096.27**	**11,012,648.22**		**1.91**	**4.21**	**40,804.08**	**0.00**	**0.00**	**40,804.08**
GRAND TOTAL		**11,012,648.22**	**13,829,096.27**	**11,012,648.22**		**1.91**	**4.21**	**40,804.08**	**0.00**	**0.00**	**40,804.08**

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Travis Central Appraisal District
Budget-to-Actual- ARB
As of February 28, 2025

	Budget					
EXPENDITURES	**Original**	**Line Item Transfers**	**Amended**	**YTD**	**Actual**	**Variance Fav(Unfav)**
Appraisal services						
ARB Per diem payments	$ 1,173,125	$ -	$ 1,173,125	$ 195,521	$ 48,110	$ 147,411
Operating supplies	5,000	-	5,000	833	1,788	(955)
Training and education	10,000	-	10,000	1,667	-	1,667
Legal expenditures	35,000	-	35,000	5,833	-	5,833
TOTAL EXPENDITURES	**$ 1,223,125**	**$ -**	**$ 1,223,125**	**$ 203,854**	**$ 49,898**	**$ 153,956**

Travis Central Appraisal District
A/R- Jurisdiction Outstanding Invoices - Month End Reconciliation (10410)
Through March 6, 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
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
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
						1,921.20

Personnel Changes:				
Name	**Action**	**Date**	**Job Title**	**Division**
Phillip Day	Separation	02/07/2025	Commercial Appraiser	Commercial
Lucy Calhoun	Promotion	02/07/2025	Exemptions Clerk	Customer Service
Camille Kissling	Promotion	02/07/2025	Exemptions Audit Specialist	Customer Service
Derek Kotrla	New Hire	02/10/2025	Residential Appraiser	Residential
Sabrina Avalos	New Hire	02/18/2025	Customer Service Rep	Customer Service
Idalia Hernandez	New Hire	02/18/2025	Customer Service Rep	Customer Service
Taylor Blaylock	Separation	02/25/2025	Exemptions Clerk	Customer Service
Desiree Palencia	Separation	02/28/2025	Commercial Director	Commercial
Priya Bansal	New Hire	03/03/2025	GIS Technician	GIS

Current Openings:

Job Posting#	**Posting Date**	**Position**	**Division**	**# of Positions**
2025142300	Feb-2025	Commercial Appraiser	Commercial	1
2025142301	Feb-2025	Commercial Director	Commercial	1

REGULAR AGENDA

5A

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 5A: Discussion and Possible Action on Taxpayer Liaison Report

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

The TLO has provided the following reports:

- TLO Monthly Report- February 2025
- TLO Complaint Log
- TLO Activity by Zip Code

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board actions needed for this item.

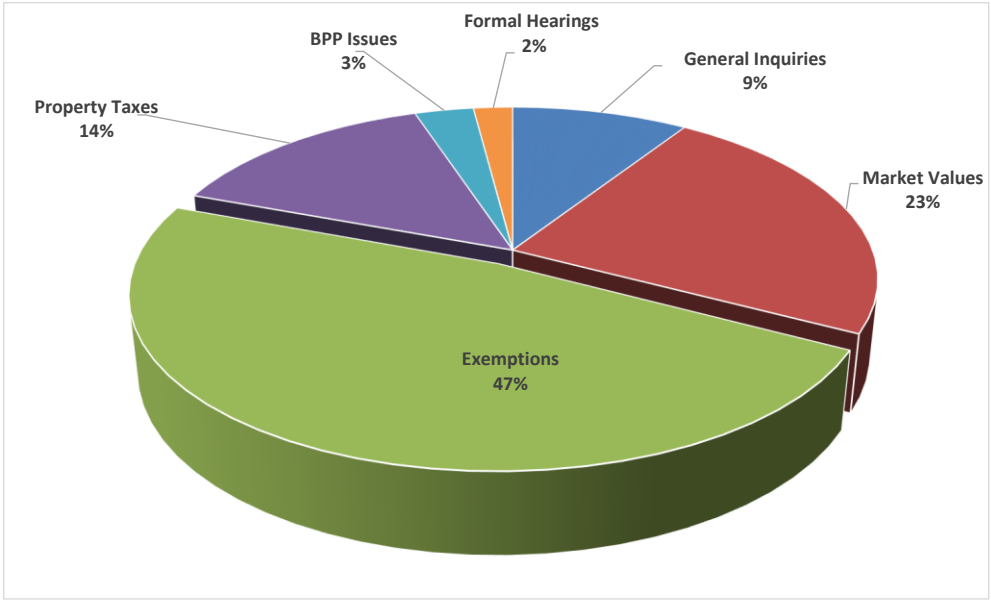
2025 Office of Taxpayer Liaison Monthly Report

Month	General Inquiries	Narratives	Formal Hearings	Informal Meetings	Exemptions	BPP Issues	Open Records	Property Taxes	Market Values	TOTALS
January	6	0	0	0	37	1	0	8	12	**64**
February	3	1	2	0	10	2	0	6	11	**35**
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	**9**	**1**	**2**	**0**	**47**	**3**	**0**	**14**	**23**	**99**

Deputy TLO Activity
0
0
0
0
0
0
0
0
0
0
0
0
0

2025 YTD	2024 by Month	Yr Over Yr Change
64	34	88%
35	45	-22%
0	25	
0	82	
0	100	
0	140	
0	163	
0	220	
0	27	
0	45	
0	32	
0	43	
99	**956**	**25%**

2025 Complaints by Category



Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
1	2/21/2025	Property Owner	Email		TCAD	Formal Hearings	PO requests RS-1 due to non-receipt of Affidavit.	Forwarded request to ARB.	2/25/2025	Step 5/Tier 2
2	2/3/2025	Property Owner	Email	922865	TCAD	Property Taxes	PO did not pay taxes waiting on a revised bill reflecting the amount due after an Arbitration decision.	The newly determined Arbitration Value will be sent to the Tax Office on 2/4, and the Tax Office will generate a revised tax bill. The PO is accruing penalty/interest for the decision not to pay any taxes billed by the deadline. Suggested an estimated amount be paid immediately to avoid eroding the tax savings from the lowered taxable value awarded through Arbitration.	2/3/2025	Step 5/Tier 1
3	2/4/2025	Other	Email		ARB	General Inquiries	Denton Co TLO requests ARB Per Diem schedule. Denton CAD is creating guidelines for ARB employment outside of ARB service.	Provided current ARB Pre Diem Schedule approved in 2019 and requested the development of guidelines be shared.	2/5/2025	Step 5/Tier 1
4	2/5/2025	Other	Email		TCAD	Exemptions	A friend inquires as to why PO received an outstanding tax bill on property. PO has moved between multiple homes, and the exemption should have followed.	Requested PO sign AOA for friend to investigate the properties exemption history. Requested PID on 2/6.	2/6/2025	Step 5/Tier 1
5	2/5/2025	Other	Email	119838	TCAD	Exemptions	Daughter expresses concern that bed-ridden Father cannot renew his TDL to comply with the Exemption Verification. How can this be the law?	Inquiring of DPS about a renewal via a POA. Exemption Verification was completed: TDL expired after the Exemption Verification Notice.	2/25/2025	Step 5/Tier 1
6	2/6/2025	Property Owner	Email	774244	TCAD	Exemptions	PO would like to have HS moved to court ordered primary residence of child.	Since 2022, PO currently claims HS on a jointly owned home. Family court orders to establish the primary residence for a child do not extend to automatic approval of an HS Exemption under the TPTC. Suggested PO submit an application for newly established residence along with a copy of the required identification document.	2/10/2025	Step 5/Tier 1
7	2/7/2025	Property Owner	Email		TCAD	General Inquiries	PO requests phone call.	Requested PO to provide more related info.	2/10/2025	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
8	2/9/2025	Property Owner	Email	175779	TCAD	Property Taxes	The PO wants to understand why no address verification was done for mail being returned. This has caused the 2023 taxes billed to become delinquent. The PO also requests an understanding of the significant increase in value from 2022 to 2023.	The CAD's address for the property was recorded from the Deed filed with the County Clerk's Office. The PO is responsible for updating address info. The Tax Office advised PO Tax Statements are available on-line for timely payment should a Tax Bill not be rec'd. PO's property was valued at 39% complete in 2022. The 2023 Market and Appraised Values are for a 100% completed home in the first year of a HS and >65 Exemption.	2/10/2025	Step 5/Tier 1
9	2/10/2025	Other	Email	119587	TCAD	Exemptions	PO concerned with privacy after receiving Homestead Verification Letter indicating part of the residence might be being used as income producing property.	Inquiry made with Exemptions 2/11.		Step 5/Tier 1
10	2/16/2025	Other	Email		TCAD	Property Taxes	Manor ISD contracted Audit Firm seeks info related to the number of POs with deferral plans and those with late balances.	Referred to Tax Office.	2/17/2025	Step 5/Tier 1
11	2/16/2025	Property Owner	Email	939110	TCAD	Market Values	PO cannot afford the taxes on an over appraised property. Requesting a refund.	PO's 2024 Protest has been denied as late. Explained TPTC calendar and deadlines. Suggest PO make application for HS/Solar Exemption. Current exemptions belong to the seller. Provided on-line link.	2/17/2025	Step 5/Tier 1
12	2/17/2025	Property Owner	Email	302410	TCAD	Market Values	PO inquires how various characteristics of home are valued.	Provided PO with basic info with instructions to request a copy of the Appraisal Card for specific characteristic valuations. Suggest PO view the applicable video.	2/18/2025	Step 5/Tier 1
13	2/19/2025	Property Owner	Email	110158	TCAD	General Inquiries	PO seeks how to obtain a copy of a filed deed.	Reference # provided is not a deed found on the County Clerk's web record search. CAD has recorded a volume and page number. Referred PO to County Clerk's Office.	2/19/2025	Step 5/Tier 1
14	2/19/2025	Property Owner	Email	213541	TCAD	Property Taxes	New PO has rec'd Exemption Cancellation Letter for yrs the seller claimed exemptions belonging to the deceased parent.	Referred current owner to Tax Office for clarification of who is responsible to pay.	2/20/2025	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
15	2/19/2025	Other	Email		TCAD	Exemptions	Ops Mgr seeks consideration of late Freeport Exemption Application due to a co personnel change.	The TPTC does not give anyone the authority to make deadline allowances even for good cause. Forwarded Application to the Exemption Section for handling.	2/20/2025	Step 5/Tier 1
16	2/21/2025	Property Owner	Email	168857	TCAD	Market Values	PO inquires if a Fee Appraisal or Broker's Opinion of Value trumps the CAD's value.	All are opinions of value, and there is no legal requirement for a CAD to automatically accept another's opinion. The CAD appraisal is a value at Jan 1, while others' opinions of value might be more real-time. A CAD utilizing mass appraisal must be USPAP compliant in its appraisals, a standard not utilized by Fee Appraisers and Brokers.	2/21/2025	Step 5/Tier 1
17	2/22/2025	Property Owner	Email	863808	TCAD	Market Values	PO did not receive NOV and would like to protest. Also did not meet filing deadline for Disaster Relief Exemption. Would like to speak to someone on the BOD.	The deadline to file a 41.411 Protest was February 1st. Provided protest info related to the only open Late Motion for 2024. Provided BOD email contact info.	2/24/2025	Step 5/Tier 1
18	2/23/2025	Property Owner	Email	756624	TCAD	Property Taxes	PO sold in 2024. Division of taxes by Title Co do not match seller's calculations.	Title Co projections are based on PY taxes, often lower than the actual. The buyer's 100% tax exemption was not applied until two months after the purchase date. Taxes might be split based on the seller's three months of ownership of the five months billed. This is not an Appraisal District responsibility.	2/24/2025	Step 5/Tier 1
19	2/24/2025	Property Owner	Email	318120	TCAD	Market Values	PO has been denied Late Motion Protests. Seeks change in sq ft of home and reimbursement of overpaid taxes for prior yrs.	PO has EF-AS status for 2021-2024, a contractual acceptance of value with no right to appeal. All 2019 protest deadlines have expired. PO may file 2020 Late Motion 25.25 (c) if the incorrect statement of sq ft is a result of a clerical error.	2/25/2025	Step 5/Tier 1
20	2/24/2025	Property Owner	Email		TCAD	Property Taxes	PO leases a vehicle for personal use and has been notified by the leasing co that property taxes are due.	Provided PO with appropriate form to be filed with the leasing agent declaring non-business use of the vehicle.	2/25/2025	Step 5/Tier 1
21	2/24/2025	Other	Email		TCAD	Market Values	Agent seeks status of multiple filed protests.	Protests are pending filing review by the ARB.	2/25/2025	Step 5/Tier 1
22	2/26/2025	Other	Email		TCAD	Narratives	**Attorney** files Late Motion for 2019-2024 for non-existent business.	Filing should be made with the Appraisal Review Board.	2/27/2025	Step 5/Tier 1

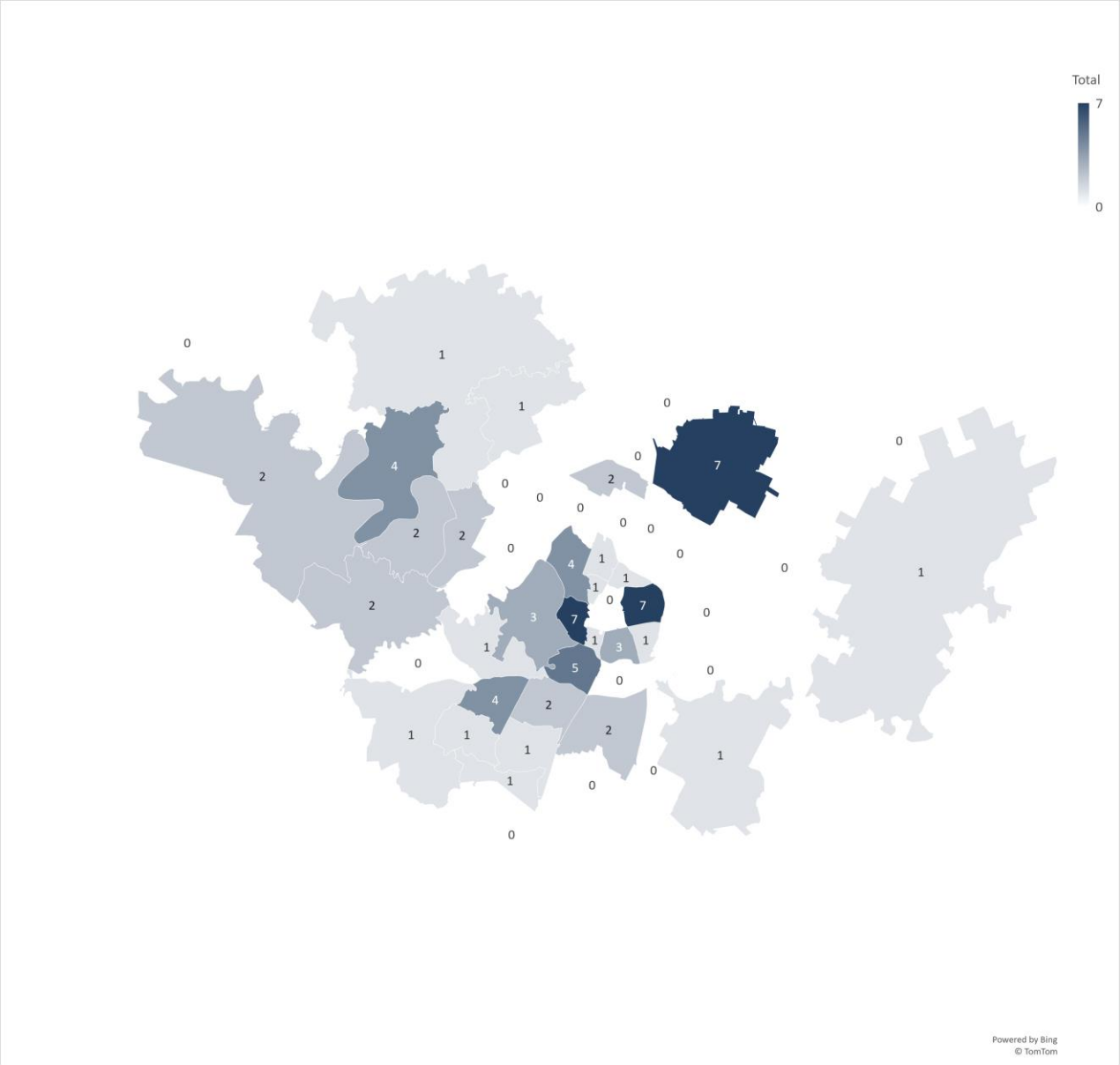
Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
23	2/26/2025	Property Owner	Email		TCAD	BPP Issues	Business owner files a Late Motion protest after in a FH realizing the incorrect motion had been filed.	Filing should be made with the Appraisal Review Board.	2/27/2025	Step 5/Tier 1
24	2/26/2025	Property Owner	Email	956516	TCAD	Formal Hearings	PO indicates the CAD Appraiser was not truthful in the hearing held when testifying about the value of a neighbor's property. PO will pursue legal action to be fairly taxed.	PO's comparative property is a smaller sq ft. Suggested PO request a copy of the neighbor's Appraisal Card. Provided PO info related to Binding Arbitration. The ARB determination is an appealable order.	3/3/2025	Step 5/Tier 1
25	2/28/2025	Property Owner	Email	711434	TCAD	Market Values	PO in marketing the property discovered a large discrepancies in the acreage recorded by the CAD. Would like an Appraiser to correct.	Reviewed by GIS. The property size has been recorded from the recorded plat map at slightly less than one-tenth an acre not less than one acre.	3/4/2025	Step 5/Tier 1
26	2/28/2025	Property Owner	Email		TCAD	BPP Issues	PO rec'd 2024 Tax Bill. Claims to have submitted a 2024 Rendition indicating business closed in 2023. Would like closure confirmed.	Forwarded to BPP for review and direction on 2/28. Does PO need to file a Late Motion 25.25 (c) Protest for 2024?		Step 5/Tier 1
27	2/28/2025	Property Owner	Email	377478	TCAD	Market Values	PO has seen an increase above 10% in the Appraised Value. CS has advised it was associated with a remodel done last yr. Why did someone not come by to verify the extent of the remodel?	The Market Value in 2023 was lowered due to the details provided in the Building Permit. Appraisers do not visit properties to verify the scope of work submitted on a Permit. The property's Taxable Value was significantly lower than its Market Value, allowing for the full value of the renovation to be added to the taxed value.	3/3/2025	Step 5/Tier 1
28	2/28/2025	Property Owner	Email	178413	TCAD	Market Values	PO requests 2022, 2023 and 2024 value hearing denied by the ARB. Mentions that as a disabled person no consideration has been applied.	The property's structure has been discounted to 90% recognizing it to be inhabitable. Provided PO the Protest Calendar. PO's Disability status would only considered if the property was Homestead.	3/3/2025	Step 5/Tier 1
29	2/20/2025	Property Owner	Email	773140	TCAD	Market Values	PO wanting to build storage facility seeks answers to property taxes.	Requested more specific info from PO. Submitted POs inquiry to Dir of Commercial Property for response.	2/25/2025	Step 3

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
30	2/4/2025	Property Owner	Email	319055	TCAD	Exemptions	PO would like to protest taxes and get a HS Exemption.	Provided PO with 2025 appraisal calendar and next deadline to protest. Provided PO with HS/>65 Exemption application and years available for late application.	2/5/2025	Step 2
31	2/7/2025	Property Owner	Email		TCAD	Exemptions	PO's TDL mis-spells last name. How do I get my Exemption approved?	Referred to Exemptions 2/10.		Step 2
32	2/2/2025	Property Owner	Email		TCAD	Exemptions	PO applied for Exemptions on contiguous property, but the >65 did not get added.	Advised PO to resubmit the >65 Application.	2/3/2025	Step 1
33	2/18/2025	Property Owner	Email	132118	TCAD	Exemptions	PO provided missing TDL to continue process spousal application.	Forwarded to Exemptions Section for processing.	2/19/2025	Step 1
34	2/19/2025	Property Owner	Email	408506	TCAD	Market Values	PO submits evidence for Feb FH.	Responded to PO and forwarded evidence to appropriate section.	2/20/2025	Step 1
35	2/26/2025	Property Owner	Email	120568	TCAD	Exemptions	PO checking on HS Verification completion.	PO notified verification has been completed.	2/28/2025	Step 1

2025 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	45
Del Valle ISD: 78610, 78725, 78742	0
Eanes: 78733, 78746	5
Elgin ISD: 78653	0
Lake Travis ISD: 78734, 78738, 78669	6
Leander ISD: 78613, 78730, 78732, 78641, 78645	6
Manor ISD: 78621, 78744, 78754	3
Pflugerville ISD: 78660	7
Round Rock: 78727, 78728, 78750	2

5B

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 5B: Discussion on Report from Appraisal Review Board Committee

Presenter ARB Committee, Board of Directors

Background Information

The ARB Committee conducted 6 interviews with candidates on February 28th, with one no-show. The committee is recommending appointments for all candidates interviewed. The Committee has two additional interviews scheduled for March 13th. These will be the final interviews for this protest cycle.

A list of recommended appointments is provided within Resolution 20250313-5D.

Staff Recommendation & Motion Language

No staff recommendations on this item.

No action is needed on this item.
(Action will be taken under agenda item 5C and 5D)

5C

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 5C: 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:

- Larry Dugar
- Lara Oneal

Staff Recommendation & Motion Language

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

I move to remove Larry Dugar and Lara Oneal, who have formally resigned, from the Appraisal Review Board.

From: **Larry Dugar** <[redacted]>
Date: Tue, Feb 25, 2025 at 10:00 AM
Subject: Formally resign from my position on the Travis County appraisal review board
To: [redacted]

Dear Barry McBee,

I am writing to formally resign my position on the Travis County Appraisal Review Board (ARB) effective at the receipt of this email. I have appreciated the opportunity to serve on the ARB and contribute to the fair resolution of property valuation disputes. It has been a great learning experience but even more than that the people I have met there and enjoyed their friendship will last forever. Congratulation being chosen as Chairman and your new staff will continue to do great things. Please let me know if there are any specific procedures i need to follow. Good luck and may GOD BLESS.

Sincerely Yours,

Larry J. Dugar

From: [redacted]
Date: February 24, 2025 at 10:17:17 AM CST
To: Barry McBee [redacted]
Subject: Resignation

Lara Leigh O'Neal

[redacted]

[redacted]

[redacted]

[redacted]

February 24, 2025

Barry McBee

Travis Review Board

Austin, Tx 78753

Subject: Resignation Due to Transportation & Legal Hardships

Dear Mr. McBee,

It is with regret that I submit my resignation from the Travis Review Board, effective immediately, due to unforeseen personal and logistical challenges that prevent me from fulfilling my duties.

[redacted]. Given the circumstances, I feel it is in the board's best interest to step aside at this time.

I appreciate the opportunity to have served, and I am grateful for the experience. Please let me know if there are any final steps needed to ensure me transition.

Sincerely,

Lara Oneal

[redacted]

[redacted]

5D

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 5D: 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.

The ARB Committee will meet on the morning of March 13, 2025. If additional applicants are determined to be eligible for appointment to the ARB, a revised resolution will be prepared and presented to the Board of Directors at the March 13th meeting.

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

I move to pass Resolution 20250313-5D 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

LEANA MANN
CHIEF APPRAISER

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

RESOLUTION 20250313-5D

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, through December 31, 2026:

New Appointments:

Joan Lynette Caldwell	Term 1 Auxiliary Member
Rajeev Jain	Term 1 Auxiliary Member
Amanda Korth	Term 1 Auxiliary Member

DRAFT

Passed and approved by the Board of Directors of the Travis Central Appraisal District on the 13th day of March 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

DRAFT

5E

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5E: Discussion and Possible Action on Appraisal Review Board Chairman Report

Presenter Barry McBee, ARB Chairman

Background Information

ARB Chairman Barry McBee will brief the Board of Directors on activities of the ARB including:

- Correction Hearings
- Training
- Hearing Process & Other Improvements
- Revision to TARB Bylaws and Conflicts of Interest
- Meetings with Tax Consultants and Scheduling Directive

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
ARB Chairman

DATE: January 17, 2025

RE: Item No. 5E- ARB Chairman's Report

Below is a brief summary of the primary activities of the Travis Appraisal Review Board (TARB) over the last several weeks.

Correction Hearings

Working closely with the staff of the Travis Central Appraisal District (TCAD), the TARB finished its first round of 2025 correction hearings. In two days of hearings on February 25 and 26, the TARB resolved more than 350 protests. As would be expected in an initial effort under new TARB leadership and with new TCAD staff, we have mutually identified a handful of substantive issues and technical challenges in the hearing process and are working collaboratively with TCAD to address these. (If of interest to the Board, I can provide examples of these in the upcoming meeting, if desired.)

Coming out of these hearings, we are also refining the process for those limited instances when the recommendation of a TARB panel was withheld by the full TARB, where a TARB decision needs to be rescinded, or where corrections to the paperwork associated with a hearing are needed.

Training

The Education Committee is in the midst of training 34 new TARB members, in two three to four hour long sessions over two days. This training is preliminary to the eight-hour training required of all new ARB members by the State Comptroller. New members appointed by the Board at the upcoming or later meetings will be trained in a one day, eight-hour session in May. This training for new members will be enhanced by their participation in some of the other activities for all TARB members that were outlined in the calendar provided to you at the February Board meeting.

Hearing Process and Other Improvements

The TARB leadership continues to seek ways to make hearings more efficient, particularly to allow more time for testimony from property owners and their representatives and TCAD appraisers, with less time consumed in the administrative requirements for hearings. For example, we continue to

explore use of an Agreement to Focus Hearing that is utilized by other districts and hope to determine with TCAD if it can be implemented this season.

We are reviewing and modifying the correspondence that goes out to property owners over the signature of the TARB chair, in one instance developing a new letter for those situations noted above where the TARB has withheld approval of a panel recommendation or needs to rescind a prior TARB decision.

Revision to TARB Bylaws and Conflicts of Interest

The Model Hearing Procedures and Bylaws Committee is drafting modifications to the TARB Bylaw provision that calls for five-member panels for protests brought by TCAD board and staff and TARB members. We also intend to reintroduce use of a financial disclosure form for TARB members, given their statutory obligations to recuse themselves from hearings in certain instances and the Bylaw provision calling for five-member panels.

Meetings with Tax Consultants and Scheduling Directive

I have completed a round of introductory meetings with representatives of the major tax consultants and agents and will be scheduling a second round of meetings to obtain their input on the Scheduling Directive and Letter to Tax Consultants that outlines plans for the 2025 protest season. In the early conversations, most of the consultants and agents have indicated support for the approach to scheduling taken by Chairman Phifer last season.

5F

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA ITEM DETAILS

Item 5F: Chief Appraiser's Report

Presenter Leana Mann, Chief Appraiser

Background Information

The Chief Appraiser will provide an update on the current operations of the CAD, including:

- 2024 Annual Report (Provided Separately)
- Homestead Verification Program
- Community Outreach
- Taxpayer Experience Snapshot
- Legislative Update

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board action is needed for this item.

2024 ANNUAL REPORT

TRAVIS
CENTRAL APPRAISAL DISTRICT

March 6, 2025

A MESSAGE FROM THE CHIEF APPRAISER

I am pleased to present the 2024 Annual Report for the Travis Central Appraisal District. This annual report provides general information regarding Texas property tax appraisals and Travis Central Appraisal District (Travis CAD) statistics highlighting the results of our appraisal operations, taxpayer assistance, appeals process, financial stewardship, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

My team is committed to providing timely and accurate appraisal services that ensure fair and equitable treatment for all Travis County residents and property owners. We are proud that our 2024 School District Property Value Study (SDPVS) from the Comptroller's Property Tax Assistance Division (PTAD) confirms that all school districts within Travis County have market values within a 5% margin of error. Passing the SDPVS directly reflects the accuracy of our work in finding market values and is critical to ensuring funding for our local public schools. Travis CAD staff also received Meets All ratings on the Methods and Assistance Program (MAP) Review conducted by the State Comptrollers Property Tax Assistance Division in 2023. I acknowledge and thank my entire staff for this outstanding achievement.

Their hard work and dedication has resulted in the timely certification of our appraised values to the taxing units. The property taxes generated from these appraisals provide an essential source of revenue to support Travis County, school districts, cities, and special districts.

The Travis Central Appraisal District strives to be one of the premier governmental organizations in the State of Texas. Our goal is to maximize the level of public service we provide and to serve Travis County taxpayers with professionalism and integrity in all aspects of our operations.

Thank you for taking the time to review this Annual Report. I hope it provides insight into the operations of the Travis Central Appraisal District.

Sincerely,

Leana H. Mann

Leana Mann, RPA, CCA, CGFO
Chief Appraiser

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FOREWORD

Texas local government units rely heavily on property taxes to fund their operations. Statewide, more than 4,000 separate taxing jurisdictions impose property taxes. These include counties, school districts, cities, and special-purpose districts that provide junior colleges, hospitals, water and wastewater utilities, flood control, and emergency services.

In addition to property tax, the Texas Constitution and Legislature empower local governments to impose, levy, and collect other taxes and fees that supplement their operations.

The Texas Constitution sets out five basic rules for property taxes [(2)]:

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value—the price it would sell for when both buyer and seller seek the best price and neither is pressured to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of "productivity values" for agricultural and timber land. This means the land is taxed based on the value of what it produces, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
- Each property in a county must have a single appraised value. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
- All property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of your property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes. The governing bodies of taxing units, such as school boards, commissioners' courts, city councils, and special purpose district boards of directors, derive the tax rate by dividing the proposed tax levy by the taxable value of property, as provided by the appraisal district. Taxable value is a property's appraised value minus all applicable exemptions, deductions, and limitations. The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries. The local government's tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each property. [(1)]

1 Texas Comptroller of Public Accounts Biennial Property Tax Report-Tax Years 2018 and 2019, Issued December 2020

2 Texas Comptroller of Public Account – Texas Property Tax System

UNDERSTANDING THE LOCAL PROPERTY TAX PROCESS



There are three main parts to the property tax system in Texas:

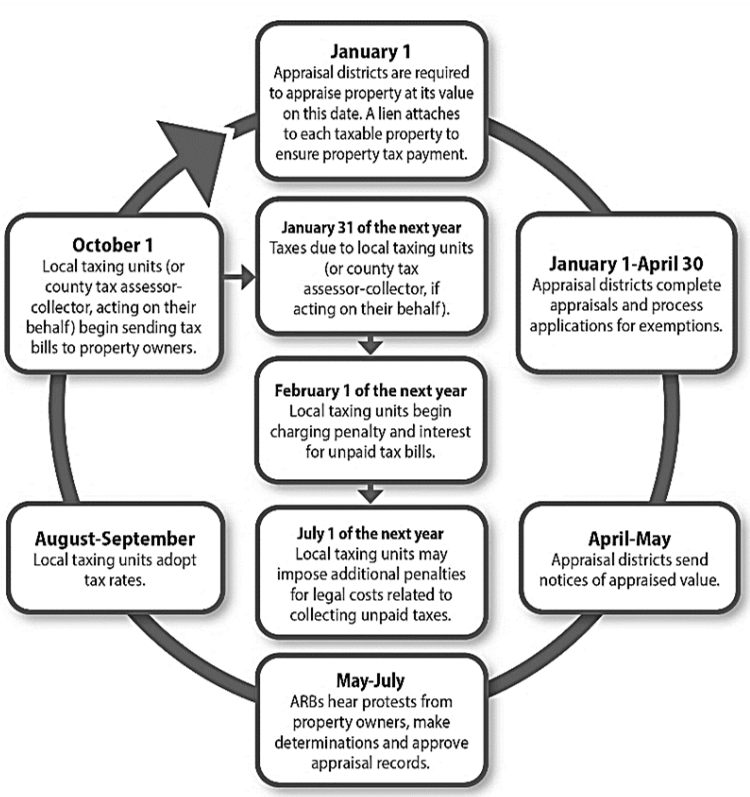
- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a property's value. The members of the Appraisal Review Board are appointed by the appraisal district's Board of Directors.
- Local taxing units—city, county, school, and special districts—decide how much money they will spend by adopting a budget. Next, the units set tax rates to raise the revenue necessary to fund their budgets. The adopted budgets and the tax rates set to fund the budgets determine the total amount of taxes a person will pay.

The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process.

1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals, and other tax relief.
2. After the May 15 protest deadline, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospitals, junior colleges, water, fire, and others.

4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.

PROPERTY 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.

ROLE OF THE APPRAISAL DISTRICT

Each Texas county is served by an appraisal district that determines the value of all the county's taxable property. Generally, a local government that collects property taxes, such as county, cities, and school districts, is a member of the appraisal district. A board of directors appointed by the member governments presides over the appraisal district.

The appraisal district is considered a political subdivision and must follow applicable laws such as the Open Meetings Act and the Public Information Act. Meetings are generally open to the public and information generated by the appraisal district is, in most cases, also available to the public.

The appraisal district board of directors hires a chief appraiser, approves contracts, and sets policies. The chief appraiser is the chief administrator of the appraisal district. The chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the appraisal district budget. The chief appraiser's primary duty is to discover, list, review, and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.

BOARD OF DIRECTORS	
James Valadez, Chairperson Travis County Term Expires 2024	**Deborah Cartwright, Vice Chairperson** Austin ISD Term Expires 2024
Nicole Conley, Secretary City of Austin Term Expires 2024	**Tom Buckle** West Travis County Term Expires 2024
Osezua Ehiyamen City of Austin/Austin ISD Term Expires 2024	**Jie Li** Austin ISD Term Expires 2024
Elizabeth Montoya East Travis County Term Expires 2024	**Vivek Kulkarni** Travis County Term Expires 2024
Blanca Zamora Garcia City of Austin Term Expires 2024	**Jett Hanna** Elected- Place 1 Term Expires
Daniel Wang Elected- Place 2 Term Expires	**Dick Lavine** Elected- Place 3 Term Expires
Bruce Elfant Travis County Assessor-Collector	
CHIEF APPRAISER	
Leana Mann, RPA, CCA, CGFO Appointed: January 2024	

TRAVIS CAD MISSION

The activities of the Travis Central Appraisal District are governed by the Texas Property Tax Code, the laws passed by the Legislature, and the administrative rules adopted by the Comptroller's Property Tax Assistance Division.

OUR MISSION

The mission of the Travis Central Appraisal District is to provide accurate appraisals of all property in Travis County at one hundred percent market value, equally and uniformly, in a professional, ethical, economical, and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden.

OUR VISION

The Travis Central Appraisal District will act in accordance with the highest principles of professional conduct, ethics, accountability, efficiency, openness, skill, and integrity. We approach our activities with a deep sense of purpose and responsibility.

OUR VALUES

- ***Appraise-*** *fairly, efficiently, and effectively, balancing the needs of both taxpayers and the taxing units by adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.*
- ***Educate-*** *taxpayers of their rights, remedies, and responsibilities.*
- ***Communicate-*** *collaboratively with and encourage communication among the taxing units, taxpayer public, and the agency.*
- ***Service-*** *provide exceptional customer service that is accessible, responsible and transparent.*
- ***Performance-*** *demand integrity, accountability, and high standards from all staff and strive continuously for excellence and efficiency.*

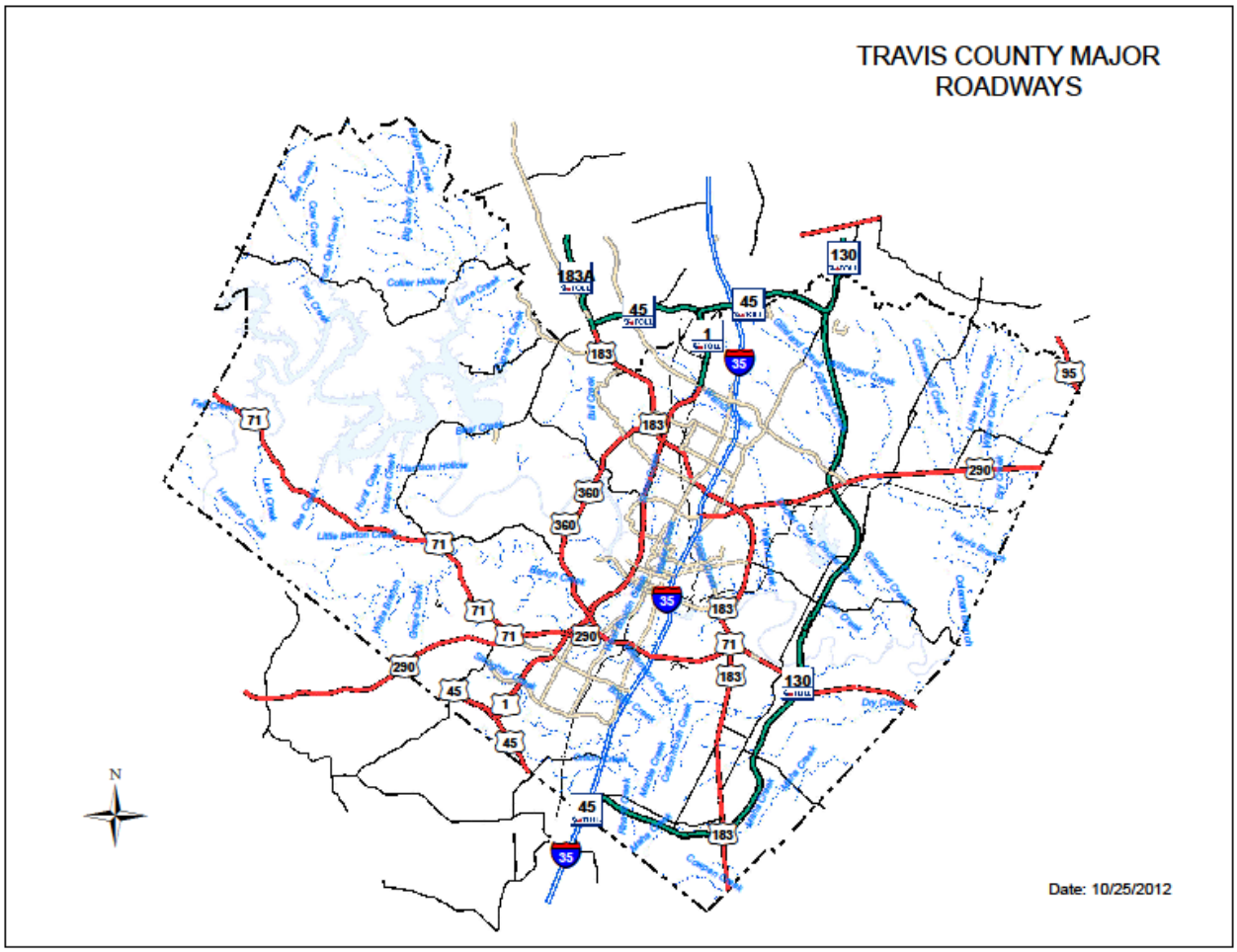
Strategic Goals

1. *Develop appraisals that reflect market value and ensure fairness and uniformity.*
2. *Be efficient in business processes and ensure that mission-critical tasks are completed in a timely manner with a high level of accuracy.*
3. *Collect, create, and maintain accurate data.*
4. *Ensure that the district maintains a highly educated, motivated, and skilled workforce.*
5. *Provide customer service that is courteous, professional, and accurate.*

TRAVIS COUNTY DEMOGRAPHICS

Travis County is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. The county seat, Austin, is also the capital of Texas.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
County	03	TRAVIS COUNTY	0.30620	0.03824	0.34445



TRAVIS COUNTY DEMOGRAPHICS

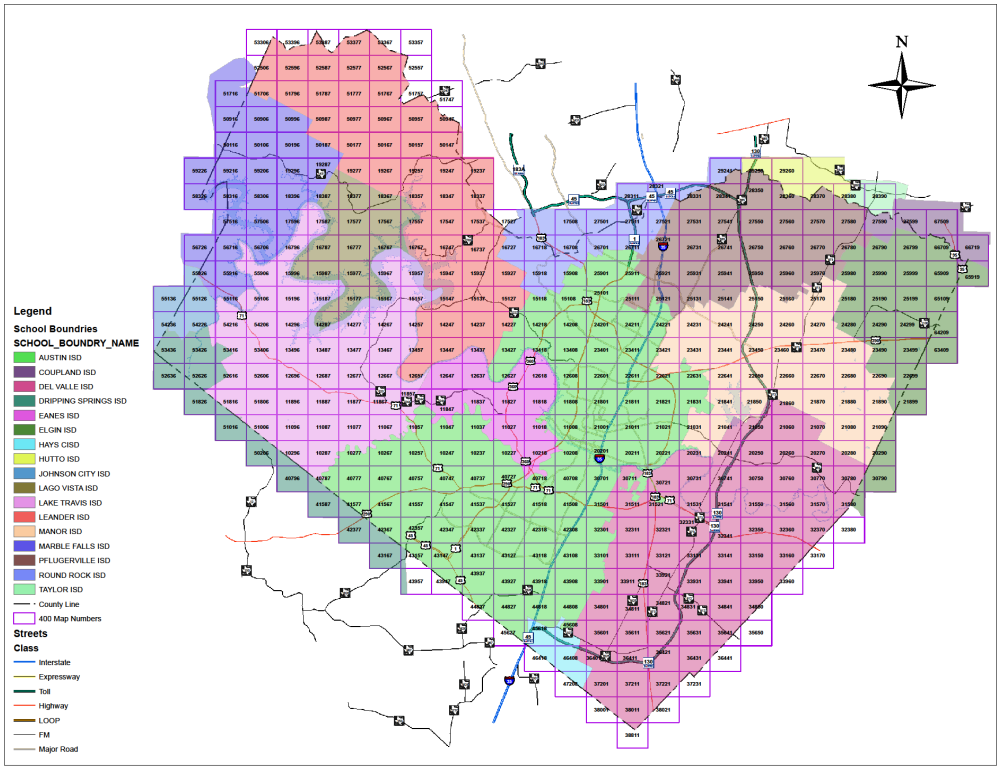
Established:	January 25, 1840
County Seat:	Austin
2020 Population:	1,290,188
2024 Est Population:	1,326,436
Square Miles:	1,022
Jurisdictions:	15 Schools
	1 Junior College
	21 Cities
	125 Special Districts
	50 Other Entities

TRAVIS COUNTY SCHOOL DISTRICTS

Travis County has 6 school districts wholly contained within its boundaries and 9 school districts which are shared across county lines. Austin ISD is the largest school district in Travis County and one of the largest school districts in the state.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
School	01	AUSTIN ISD	0.82750	0.12300	0.95050
School	06	DEL VALLE ISD	0.66690	0.33000	0.99690
School	07	LAKE TRAVIS ISD	0.73810	0.32750	1.06560
School	08	EANES ISD	0.76550	0.12000	0.88550
School	1A	HAYS CONSOLIDATED ISD	0.66690	0.48770	1.15460
School	16	LAGO VISTA ISD	0.69690	0.32000	1.01690
School	19	PFLUGERVILLE ISD	0.78690	0.32000	1.10690
School	2A	ELGIN ISD	0.75520	0.46820	1.22340
School	22	COUPLAND ISD	0.66690	0.50000	1.16690
School	3A	MARBLE FALLS ISD	0.67020	0.21530	0.88550
School	34	MANOR ISD	0.71130	0.37010	1.08140
School	38	DRIPPING SPRINGS ISD	0.75520	0.35000	1.10520
School	4A	JOHNSON CITY ISD	0.66690	0.19390	0.86080
School	5A	ROUND ROCK ISD	0.71010	0.18300	0.89310
School	69	LEANDER ISD	0.75690	0.33000	1.08690

SCHOOL BOUNDARIES

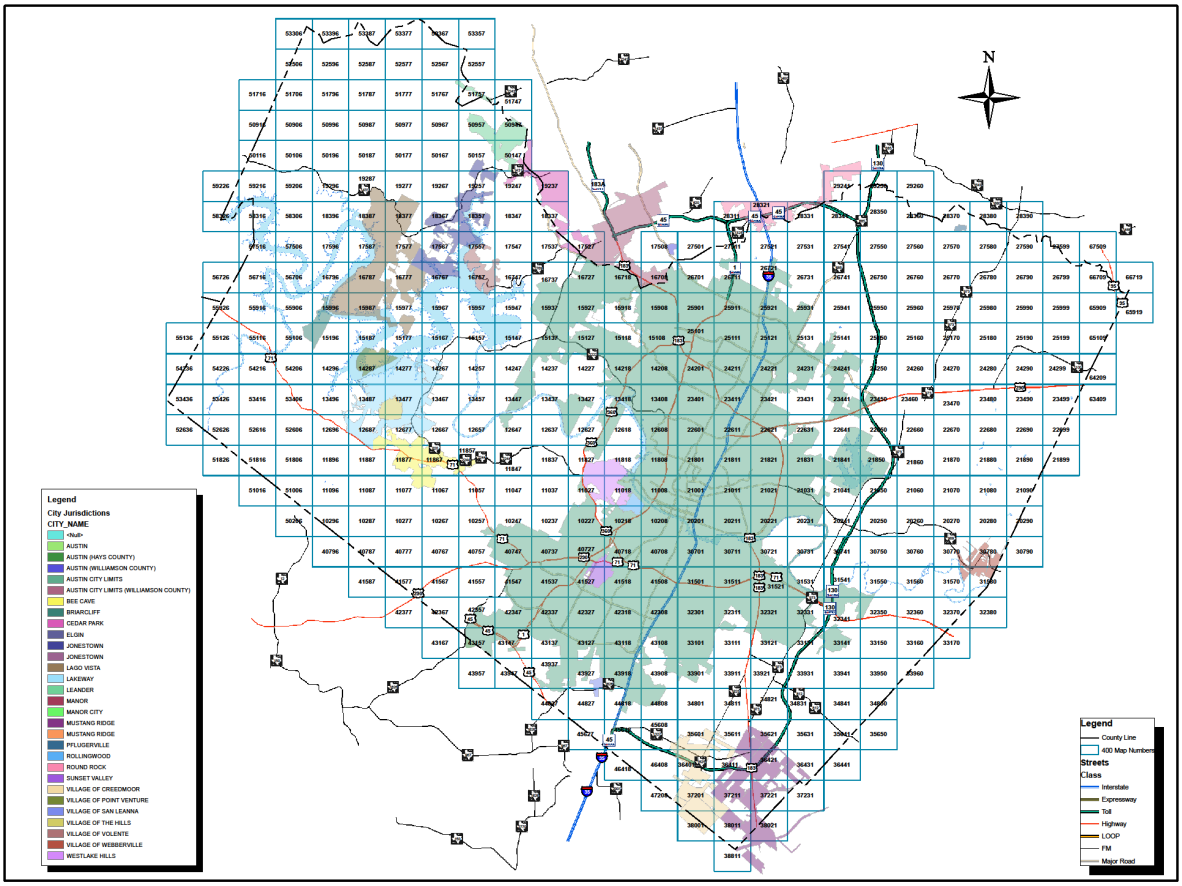


TRAVIS COUNTY CITIES

Travis County has 21 cities within its boundaries, including the state capital of Austin. Austin is the fourth-largest city in the state and the eleventh-largest city in the United States. Residents of the area represent a diverse mixture of government employees, college students and staff, musicians, high-tech workers, and business people.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
City	02	CITY OF AUSTIN	0.38150	0.09610	0.47760
City	05	CITY OF MANOR	0.51780	0.33590	0.85370
City	09	CITY OF WEST LAKE HILLS	0.11960	0.05900	0.17860
City	11	CITY OF ROLLINGWOOD	0.10630	0.09950	0.20580
City	12	VILLAGE OF SAN LEANNA	0.24980	-	0.24980
City	2F	CITY OF ROUND ROCK	0.25460	0.10540	0.36000
City	20	CITY OF PFLUGERVILLE	0.25300	0.28980	0.54280
City	21	CITY OF LAKEWAY	0.10900	0.05080	0.15980
City	3F	CITY OF CEDAR PARK	0.19089	0.17211	0.36300
City	40	CITY OF CREEDMOOR	0.41900	-	0.41900
City	49	CITY OF LAGO VISTA	0.23970	0.18340	0.42310
City	5F	CITY OF ELGIN	0.40232	0.16768	0.57000
City	5G	VILLAGE OF VOLENTE	0.07910	-	0.07910
City	5H	VILLAGE OF WEBBERVILLE	0.05910	0.10870	0.16780
City	50	CITY OF JONESTOWN	0.33910	0.05340	0.39250
City	55	VILLAGE OF BRIARCLIFF	0.04300	0.02610	0.06910
City	6F	CITY OF LEANDER	0.27360	0.14368	0.41728
City	61	CITY OF MUSTANG RIDGE	0.23090	0.00790	0.23880
City	7E	VILLAGE OF THE HILLS	0.07030	0.02330	0.09360
City	7F	VILLAGE OF POINT VENTURE	0.08583	-	0.08583
City	83	CITY OF BEE CAVE	0.01107	0.00893	0.02000

CITY BOUNDARIES

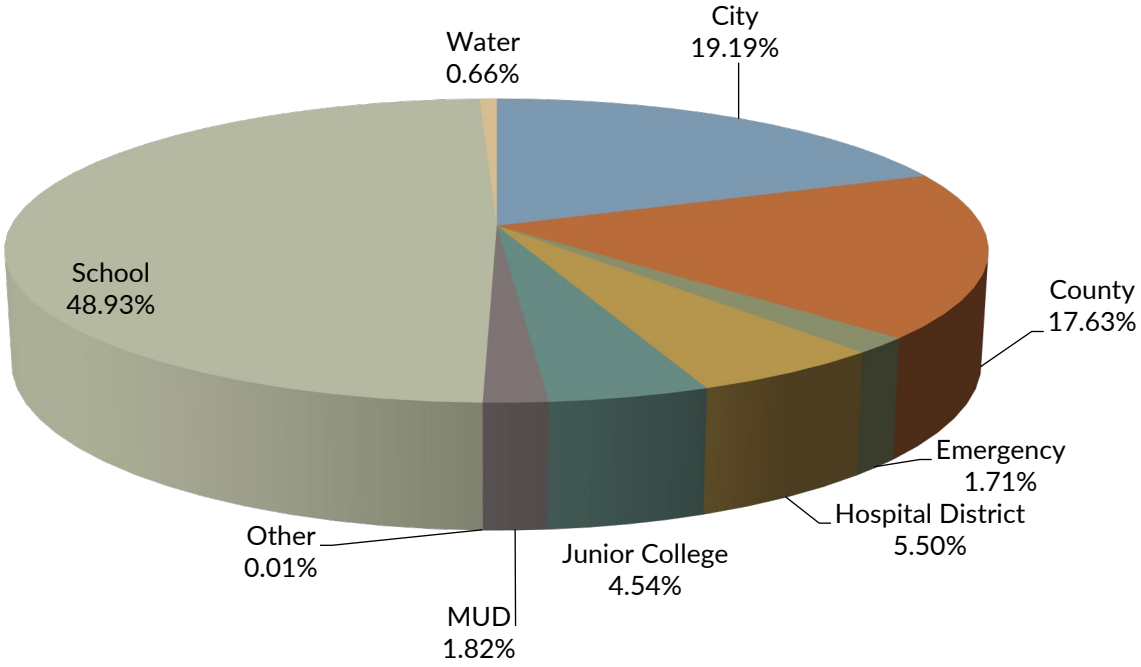


PROPERTY TAXES AT WORK

Property taxes are taxes that are assessed locally, collected locally, and used locally. You pay your property taxes to the local tax collector. The tax collector distributes the funds to schools, cities, and other local governments. Local governments spend the funds on schools, roads, hospitals, police departments, fire departments, and other programs.



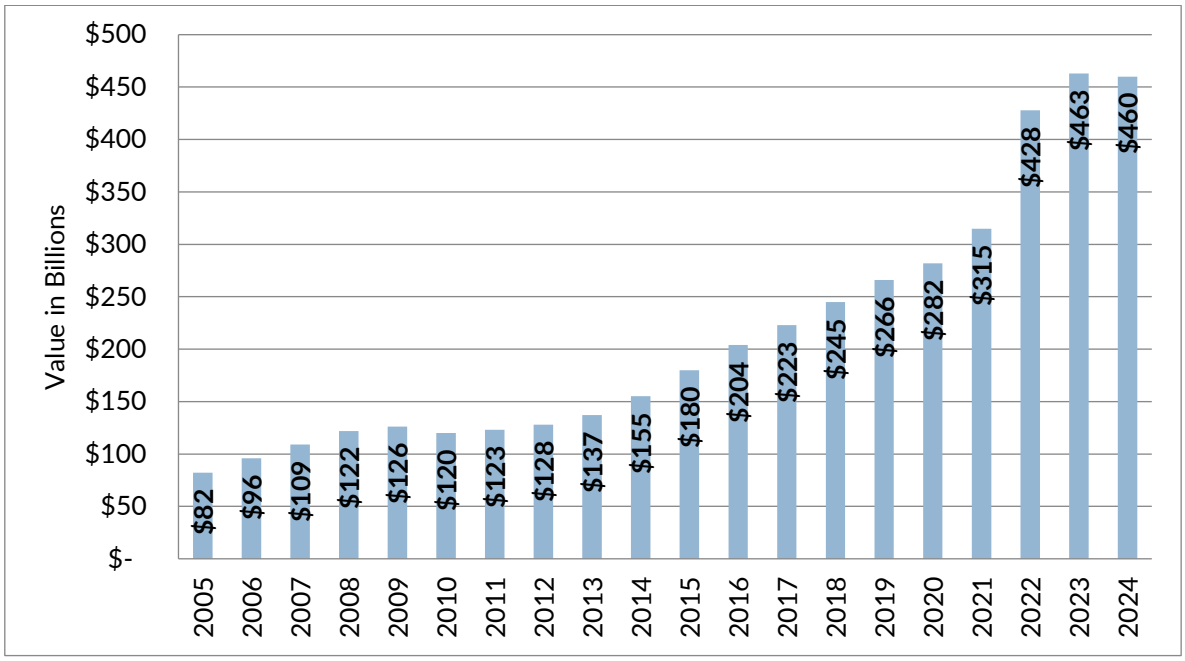
Budget by Taxing Unit Type



20 YEAR HISTORY OF APPRAISAL ROLL VALUES

2024 was the first year Travis County experienced a decline in the overall appraisal roll since 2010.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2005	$ 82,376,017,030	$ 82	$ 4,595,520,009	5.91%
2006	$ 95,938,443,366	$ 96	$ 13,562,426,336	16.46%
2007	$ 108,849,163,598	$ 109	$ 12,910,720,232	13.46%
2008	$ 121,880,175,682	$ 122	$ 13,031,012,084	11.97%
2009	$ 125,920,708,866	$ 126	$ 4,040,533,184	3.32%
2010	$ 120,247,416,959	$ 120	$ (5,673,291,907)	-4.51%
2011	$ 123,196,201,548	$ 123	$ 2,948,784,589	2.45%
2012	$ 128,176,409,480	$ 128	$ 4,980,207,932	4.04%
2013	$ 136,609,794,659	$ 137	$ 8,433,385,179	6.58%
2014	$ 154,513,882,900	$ 155	$ 17,904,088,241	13.11%
2015	$ 179,776,622,324	$ 180	$ 25,262,739,424	16.35%
2016	$ 203,900,582,596	$ 204	$ 24,123,960,272	13.42%
2017	$ 223,147,520,227	$ 223	$ 19,246,937,631	9.44%
2018	$ 245,338,206,315	$ 245	$ 22,190,686,088	9.94%
2019	$ 266,184,989,892	$ 266	$ 20,846,783,577	8.50%
2020	$ 281,851,353,216	$ 282	$ 15,666,363,324	5.89%
2021	$ 314,594,449,350	$ 315	$ 32,743,096,134	11.62%
2022	$ 428,452,895,722	$ 428	$ 113,858,446,372	36.19%
2023	$ 463,332,450,474	$ 463	$ 34,879,554,752	8.14%
2024	$ 460,159,726,555	$ 460	$ (3,172,723,919)	-0.68%



2024 APPRAISAL INFORMATION

TRAVIS COUNTY CERTIFIED TOTALS

2024 03 Adjusted Certified Totals

TRAVIS COUNTY

TRAVIS CAD
As of Roll # 9

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (442,689)	(Count) (16)	(Count) (442,705)
Land HS Value	88,301,003,605	0	88,301,003,605
Land NHS Value	89,408,960,718	7,313,641	89,416,274,359
Land Ag Market Value	8,550,673,344	0	8,550,673,344
Land Timber Market Value	0	0	0
Total Land Value	**186,260,637,667**	**7,313,641**	**186,267,951,308**
Improvement HS Value	145,103,593,627	0	145,103,593,627
Improvement NHS Value	107,998,277,350	8,855,129	108,007,132,479
Total Improvement	**253,101,870,977**	**8,855,129**	**253,110,726,106**
Market Value	**439,362,508,644**	**16,168,770**	**439,378,677,414**
BUSINESS PERSONAL PROPERTY	(40,135)	(1)	(40,136)
Market Value	**20,779,191,012**	**1,120,865**	**20,780,311,877**
OIL & GAS / MINERALS	(5)	(0)	(5)
Market Value	**737,264**	**0**	**737,264**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (482,829)	(Total Count) (17)	(Total Count) (482,846)
TOTAL MARKET	**460,142,436,920**	**17,289,635**	**460,159,726,555**
Ag Productivity	27,115,051	0	27,115,051
Ag Loss (-)	8,523,558,293	0	8,523,558,293
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	451,618,878,627	17,289,635	451,636,168,262
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	21,820,754,414	0	21,820,754,414
CB CAP Limitation Value (-)	1,857,098,270	685,790	1,857,784,060
NET APPRAISED VALUE	427,941,025,943	16,603,845	427,957,629,788
Total Exemption Amount	102,633,988,970	0	102,633,988,970
NET TAXABLE	**325,307,036,973**	**16,603,845**	**325,323,640,818**
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	**325,307,036,973**	**16,603,845**	**325,323,640,818**
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	**325,307,036,973**	**16,603,845**	**325,323,640,818**

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
$1,120,561,014. = 325,323,640,818 * (0.344445 / 100)

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EXEMPTIONS	CERTIFIED		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	32,229,965,685	258,711	0	0	32,229,965,685	258,711
HS-State	0	0	0	0	0	0
HS-Prorated	178,424,752	2,522	0	0	178,424,752	2,522
OV65-Local	9,246,487,075	70,922	0	0	9,246,487,075	70,922
OV65-State	0	0	0	0	0	0
OV65-Prorated	2,556,341	28	0	0	2,556,341	28
OV65S-Local	425,598,192	3,387	0	0	425,598,192	3,387
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	46,212	1	0	0	46,212	1
DP-Local	456,429,485	3,723	0	0	456,429,485	3,723
DP-State	0	0	0	0	0	0
DP-Prorated	117,393	1	0	0	117,393	1
DPS-Local	2,219,687	19	0	0	2,219,687	19
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVCH	254,909	2	0	0	254,909	2
DVHS	1,744,095,882	3,174	0	0	1,744,095,882	3,174
DVHS-Prorated	69,583,441	265	0	0	69,583,441	265
DVHSS	144,099,355	290	0	0	144,099,355	290
DVHSS-Prorated	200,438	2	0	0	200,438	2
DVHSS-UD	1,968,072	5	0	0	1,968,072	5
FRSS	2,320,090	5	0	0	2,320,090	5
Subtotal for Homestead Exemptions	**44,504,367,009**	**343,057**	**0**	**0**	**44,504,367,009**	**343,057**
Disabled Veterans Exemptions						
DV1	10,379,114	1,198	0	0	10,379,114	1,198
DV1S	320,000	64	0	0	320,000	64
DV2	5,913,269	666	0	0	5,913,269	666
DV2S	266,765	37	0	0	266,765	37
DV3	9,278,063	999	0	0	9,278,063	999
DV3S	295,000	37	0	0	295,000	37
DV4	22,343,439	3,223	0	0	22,343,439	3,223
DV4S	1,534,455	245	0	0	1,534,455	245
Subtotal for Disabled Veterans Exemptions	**50,330,105**	**6,469**	**0**	**0**	**50,330,105**	**6,469**

EXEMPTIONS	CERTIFIED		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Special Exemptions						
AB	0	5	0	0	0	5
Community Land Trust	30,000	67	0	0	30,000	67
EX-11.35 1	114,695	4	0	0	114,695	4
EX-11.35 1 PRORATED	0	0	0	0	0	0
EX-11.35 2	87,665	3	0	0	87,665	3
EX-11.35 2 PRORATED	0	0	0	0	0	0
EX-11.35 3 PRORATED	0	0	0	0	0	0
EX-11.35 3	116,620	1	0	0	116,620	1
FR	2,276,758,147	209	0	0	2,276,758,147	209
GIT	0	2	0	0	0	2
HT	528,020,697	528	0	0	528,020,697	528
LIH	427,159,550	95	0	0	427,159,550	95
LIH-PRORATED	26,682,000	3	0	0	26,682,000	3
MASSS	2,777,899	6	0	0	2,777,899	6
PC	130,713,687	152	0	0	130,713,687	152
SO	181,691,089	9,667	0	0	181,691,089	9,667
Subtotal for Special Exemptions	**3,574,152,049**	**10,742**	**0**	**0**	**3,574,152,049**	**10,742**

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	359,610		3,400,080,218	235,301,700,601	169,378,870,879
B	Multifamily Residential	12,761		3,111,928,518	53,083,009,482	51,815,789,228
C1	Vacant Lots and Tracts	29,160		5,365,271	6,325,414,339	5,856,630,343
D1	Qualified Open-Space Land	4,708	215,720.41	0	8,550,673,344	26,062,127
D2	Farm or Ranch Improvements on Qualified	304		110,161	12,285,698	10,466,613
E	Rural Land,Not Qualified for Open-Space Land	6,875		43,630,192	3,844,993,882	2,919,205,789
ERROR	ERROR	37		0	54,380,770	54,380,770
F1	Commercial Real Property	10,828		1,157,171,010	64,494,799,594	63,754,023,795
F2	Industrial Real Property	5,042		1,781,988,887	11,813,063,308	11,564,886,276
G1	Oil and Gas	5		0	737,264	731,958
J1	Water Systems	5		0	487,022	487,022
J2	Gas Distribution Systems	17		0	407,612,753	407,612,753
J3	Electric Companies (Including Co-ops)	88		0	315,939,858	315,810,288
J4	Telephone Companies (Including Co-ops)	39		0	121,645,838	121,626,890
J5	Railroads	9		0	40,875,026	40,283,645
J6	Pipelines	155		0	79,456,275	77,768,268
J7	Cable Companies	50		0	383,744,268	383,744,268
J8	Other Type of Utility	2		0	133,076,497	133,076,497
J9	Railroad Rolling Stock	2		0	5,199,881	5,199,881
L1	Commercial Personal Property	31,912		0	9,390,340,487	9,035,665,320
L2	Industrial and Manufacturing Personal Property	942		0	9,164,135,522	6,731,637,417
M1	Mobile Homes	11,474		111,570,111	746,908,940	640,454,525
M2	Other Tangible Personal Property	1		0	52,557	42,046
O	Residential Inventory	10,264		681,554,355	1,642,430,610	1,555,210,054
S	Special Inventory	536		0	493,974,166	493,974,166
XA	Public Property for Housing Indigent Persons	6		8,964,992	64,953,792	0
XB	Income Producing Tangible Personal	5,429		0	6,035,284	0
XD	Improving Property for Housing with Volunteer	8		1,598,190	22,996,030	0
XG	Primarily Performing Charitable Functions (§11.	19		0	56,758,975	0
XI	Youth Spiritual, Mental and Physical	37		0	237,945,155	0
XJ	Private Schools (§11.21)	226		68,517,514	1,168,076,056	0
XL	Organizations Providing Economic	3		0	445,029	0
XO	Motor Vehicles for Income Production and	12		0	62,986	0
XR	Nonprofit Water or Wastewater Corporation	92		0	15,171,078	0
XU	MiscellaneousExemptions (§11.23)	44		0	74,470,413	0
XV	Other Totally Exempt Properties (Including	11,118	113.45	437,552,271	52,105,873,775	0
		Totals:	215,833.86	10,810,031,690	460,159,726,555	325,323,640,818

New Value

Total New Market Value: $10,810,031,690

Total New Taxable Value: $9,713,864,123

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Exempt	1	370,768
EX-11.35 1	Level 1 Damage Assessment Rating	4	3,690,847
EX-11.35 2	Level II Damage Assessment Rating	2	1,478,713
EX-11.35 3	Level III Damage Assessment Rating	1	434,230
EX-XA	11.111 Public property for housing indigent perso...	4	3,830,378
EX-XD	11.181 Improving property for housing with volu...	1	80,000
EX-XG	11.184 Primarily performing charitable functions	1	18,003,927
EX-XJ	11.21 Private schools	3	2,073,193
EX-XO	11.254 Motor vhc for income prod and personal u...	3	36,850
EX-XR	11.30 Nonprofit water or wastewater corporation	1	19,355
EX-XU	11.23 Miscellaneous Exemptions	27	45,443,863
EX-XV	Other Exemptions (including public property, reli...	900	1,831,684,756
EX366	HB366 Exempt (Special Exemption)	30	95,606
Absolute Exemption Value Loss:		**978**	**1,907,242,486**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AB	Abatement (Special Exemption)	1	0
BM	Biomedical	29	354,241,981
CC	Childcare	26	46,054,804
CLT	Community Land Trust (Special Exemption)	12	0
DP	Disability	37	4,340,758
DV1	Disabled Veterans 10% - 29%	47	333,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	2	10,000
DV2	Disabled Veterans 30% - 49%	47	402,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	7,500
DV3	Disabled Veterans 50% - 69%	72	745,714
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	10,000
DV4	Disabled Veterans 70% - 100%	262	2,748,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	5	24,000
DVHS	Disabled Veteran Homestead	261	95,191,805
DVHSS	Disabled Veteran Homestead Surviving Spouse	4	2,123,153
DVHSS-UD	Disabled Veteran Homestead Surviving Spouse - ...	3	1,092,593
FR	FREEPORT	47	210,605,502
FRSS	First Responder Surviving Spouse (Special Exemp...	1	557,626
HS	Homestead	9295	1,237,454,750
HT	Historical (Special Exemption)	528	528,020,697
LIH	Public property for housing indigent persons (Spe...	98	453,841,550
OV65	Over 65	1633	210,566,206
OV65S	OV65 Surviving Spouse	30	3,580,315
PC	Pollution Control (Special Exemption)	4	0

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
SO	Solar (Special Exemption)	2135	61,780,884
Partial Exemption Value Loss:		**14,581**	**3,213,732,838**
Total NEW Exemption Value			**5,120,975,324**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
OV65	Over 65	64334	789,444,174
OV65S	OV65 Surviving Spouse	2838	34,443,284
DP	Disability	3483	41,137,260
DPS	DISABLED Surviving Spouse	13	186,087
Increased Exemption Value Loss:		**70,668**	**865,210,805**
Total Exemption Value Loss:			**5,986,186,129**

New Special Use (Ag/Timber)

Count	2023 Market Value	2024 Special Use	Loss
78	45,260,534	287,981	-44,972,553

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	253,510	727,192	133,313	510,463
A & E	254,858	727,356	133,175	509,945

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
17	17,289,635	1,008,136,006	807,619,801

ALL JURISDICTION CERTIFIED VALUES

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1138	ACC DIST - WMSN CO	Junior College	$ 140,214	$ 140,214
1864723	ALTESSA MUD	MUD	$ 17,353,170	$ 15,822,055
1439214	ANDERSON MILL LIMITED DISTRICT	MUD	$ 27,876,407	$ 22,388,223
1097	AUSTIN COMM COLL DIST	Junior College	$ 376,274,318,817	$ 295,725,057,273
1895742	AUSTIN DOWNTOWN PUBLIC IMPROVE	Public Improvement District	$ 21,754,946,210	$ 16,781,935,510
1001	AUSTIN ISD	School	$ 268,000,677,069	$ 198,581,417,707
1125	AUSTIN MUD NO 2	MUD	$ 1,810	$ -
1895743	BACKYARD PID	Public Improvement District	$ 7,989,742	$ 7,606,998
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	Emergency	$ 830,530,928	$ 632,479,659
1890601	BELLA FORTUNA PID	Public Improvement District	$ 76,175,719	$ 70,059,613
1329420	BELVEDERE MUD	MUD	$ 469,324,532	$ 411,682,270
1895762	BLUE GOOSE ROAD DISANNEXED	Other	$ 3,658,425	$ 3,610,544
1895751	BRIARWOOD MUD	MUD	$ 15,218,952	$ 9,599,990
1895756	CENTEX DRAINAGE DISTRICT	Water	$ 342,622	$ 1,620
1002	CITY OF AUSTIN	City	$ 312,676,446,085	$ 223,502,530,798
1122	CITY OF BEE CAVE	City	$ 4,208,887,147	$ 3,216,076,835
1046	CITY OF CEDAR PARK	City	$ 2,068,175,593	$ 1,737,295,460
1065	CITY OF CREEDMOOR	City	$ 332,115,380	$ 207,203,184
1075	CITY OF ELGIN	City	$ 483,101,977	$ 371,959,038
1078	CITY OF JONESTOWN	City	$ 1,557,990,425	$ 1,133,519,613
1071	CITY OF LAGO VISTA	City	$ 3,240,995,998	$ 2,489,545,197
1036	CITY OF LAKEWAY	City	$ 9,522,405,936	$ 8,297,312,166
1090	CITY OF LEANDER	City	$ 3,932,844,663	$ 3,365,009,637
1004	CITY OF MANOR	City	$ 2,872,104,977	$ 2,422,555,179
1096	CITY OF MUSTANG RIDGE	City	$ 444,381,069	$ 296,547,351
1035	CITY OF PFLUGERVILLE	City	$ 14,636,087,240	$ 11,946,759,529
1018	CITY OF ROLLINGWOOD	City	$ 1,829,261,183	$ 1,566,168,934
1031	CITY OF ROUND ROCK	City	$ 888,357,719	$ 744,764,750
1020	CITY OF SUNSET VALLEY	City	$ 744,249,415	$ 532,412,367
1008	CITY OF WEST LAKE HILLS	City	$ 3,810,847,452	$ 3,323,665,178
1895752	COLONY PARK SUSTAINABLE COMMUNITY	TIF Zone	$ 9,307,799	$ -
1876898	COLORADO RIVER PROJECT REINVESTMENT ZONE	TIF Zone	$ 3,355,693,452	$ 3,354,222,404
1015	COTTONWD CREEK MUD NO 1	MUD	$ 549,314,875	$ 515,098,486
1037	COUPLAND ISD	School	$ 130,826,928	$ 10,558,328
1016	CYPRESS RANCH WCID NO 1	Water	$ 323,244,677	$ 294,140,311
1005	DEL VALLE ISD	School	$ 27,608,894,301	$ 20,419,517,202

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1057	DRIPPING SPRINGS ISD	School	$ 333,966,659	$ 27,005,679
1895759	DURANGO PID (IMP AREA #1)	Public Improvement District	$ 5,636,001	$ 5,636,001
1049	E SIXTH ST PUB IMP DIST	Public Improvement District	$ 625,860,260	$ 619,722,024
1007	EANES ISD	School	$ 29,378,071,396	$ 23,566,030,472
1027	ELGIN ISD	School	$ 2,172,669,605	$ 988,465,236
1559173	ELGIN TIRZ #1	TIF Zone	$ 7,861,291	$ 7,841,134
1895745	ENTRADA GLEN PID	Public Improvement District	$ 89,903,267	$ 84,882,212
1671480	ESTANCIA HILL COUNTRY PID	Public Improvement District	$ 527,096,121	$ 468,631,593
1009	HAYS CONSOLIDATED ISD	School	$ 529,529,563	$ 242,945,564
1675215	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	TIF Zone	$ 12,133,658,489	$ 9,061,360,013
1039	HURST CREEK MUD	MUD	$ 1,126,584,123	$ 778,956,225
1607165	INDIAN HILLS PID	Public Improvement District	$ 21,528,977	$ 11,841,701
1059	JOHNSON CITY ISD	School	$ 209,586,649	$ 24,049,576
1306817	KELLY LANE WCID NO 1	Water	$ 412,709,542	$ 366,481,968
1306818	KELLY LANE WCID NO 2	Water	$ 341,348,744	$ 306,480,240
1023	LAGO VISTA ISD	School	$ 6,038,126,297	$ 3,932,825,113
1814277	LAGOS PID	Public Improvement District	$ 154,532,854	$ 142,908,555
1895746	LAGOS PID IMPROVEMENT AREA #1	Public Improvement District	$ 79,124,149	$ 74,595,480
1761821	LAKE POINTE MUD	MUD	$ 942,718,492	$ 820,092,920
1006	LAKE TRAVIS ISD	School	$ 31,101,395,411	$ 20,538,439,179
1332603	LAKESIDE MUD NO 3	MUD	$ 397,163,695	$ 349,848,508
1875672	LAKESIDE MUD NO 5	MUD	$ 106,935,463	$ 81,016,015
1131	LAKESIDE WCID NO 1	Water	$ 273,933,755	$ 244,690,601
1134	LAKESIDE WCID NO 2A	MUD	$ 382,530,337	$ 333,668,369
1135	LAKESIDE WCID NO 2B	Water	$ 244,582,419	$ 212,235,420
1136	LAKESIDE WCID NO 2C	Water	$ 627,878,946	$ 531,787,229
1137	LAKESIDE WCID NO 2D	Water	$ 468,631,306	$ 422,464,152
1040	LAKEWAY MUD	MUD	$ 2,259,334,994	$ 2,048,495,759
1397701	LAZY NINE MUD NO 1A	MUD	$ 227,818,579	$ 214,233,377
1397702	LAZY NINE MUD NO 1B	MUD	$ 1,138,773,109	$ 1,049,465,317
1397703	LAZY NINE MUD NO 1C	MUD	$ 208,935	$ 1,313
1397704	LAZY NINE MUD NO 1D	MUD	$ 8,652	$ 1,029
1397705	LAZY NINE MUD NO 1E	MUD	$ 25,600,363	$ 40,047
1098	LEANDER ISD	School	$ 22,672,367,752	$ 16,353,568,475
1599645	LONE STAR RAIL DISTRICT	TIF Zone	$ 8,438,365,153	$ 7,986,413,589
1895758	LONGVIEW 71 PID IMPROVEMENT AREA #1	Public Improvement District	$ 8,019,544	$ 6,542,604
1895761	LOST CREEK DISANNEXED	Other	$ 1,571,741,916	$ 1,393,626,418

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1685385	LOST CREEK LIMITED DISTRICT	MUD	$ 1,748,361,151	$ 1,563,966,671
1890621	MANOR HEIGHTS PID (IMP AREA #1	Public Improvement District	$ 96,345,609	$ 95,115,946
1890633	MANOR HEIGHTS PID (IMP AREA #2	Public Improvement District	$ 61,473,905	$ 58,116,157
1895754	MANOR HEIGHTS PID (IMP AREA #3)	Public Improvement District	$ 72,180,913	$ 69,695,821
1890652	MANOR HEIGHTS PID (MIA)	Public Improvement District	$ 73,599,246	$ 68,029,669
1838707	MANOR HEIGHTS TIRZ	TIF Zone	$ 231,496,714	$ 221,341,010
1053	MANOR ISD	School	$ 17,466,981,484	$ 11,799,901,032
1042	MARBLE FALLS ISD	School	$ 2,111,021,178	$ 1,134,725,245
1895747	MARTIN TRACT PID	Public Improvement District	$ 7,476,945	$ 7,374,496
1099	MOORES CROSSING MUD	MUD	$ 400,269,908	$ 297,073,243
1127	NE TCRD DIST NO 4 (WELLS PT)	Road	$ 686,165,969	$ 619,803,054
1111	NE TRAVIS CO ROAD DIST NO 2	Road	$ 2,416,521,543	$ 2,086,101,903
1033	NE TRAVIS CO UTILITY DIST	MUD	$ 536,544,395	$ 493,233,268
1879798	NEW SWEDEN MUD NO 1	MUD	$ 20,398,696	$ 348,402
1396104	NORTH AUSTIN MUD NO 1	MUD	$ 209,344,516	$ 184,915,904
1123	NORTHTOWN MUD	MUD	$ 1,740,727,704	$ 1,422,115,235
1109	NW TCRD NO 2 TWN CTR	Road	$ 6,982,910	$ 6,982,910
1636256	ONION CREEK METRO PARK DIST	Other	$ 497,625,562	$ 303,179,465
1026	PFLUGERVILLE ISD	School	$ 37,059,879,910	$ 27,140,343,246
1672423	PILOT KNOB MUD NO 1	MUD	$ 9,529,998	$ 3,201,328
1604242	PILOT KNOB MUD NO 2	MUD	$ 309,430,066	$ 288,245,963
1597862	PILOT KNOB MUD NO 3	MUD	$ 864,766,009	$ 814,537,289
1597864	PILOT KNOB MUD NO 4	MUD	$ 12,726,850	$ 6,050,078
1636020	PILOT KNOB MUD NO 5	MUD	$ 20,260,950	$ 17,365,718
1332144	PRESIDENTIAL GLEN MUD	MUD	$ 504,268,790	$ 475,821,681
1506857	REINVESTMENT ZONE # 1 CITY OF PFLUG	TIF Zone	$ 1,676,066,217	$ 1,265,527,782
1895763	RIVER PLACE DISANNEXED	Other	$ 3,119,044	$ 4,000
1761831	RIVER PLACE LIMITED DISTRICT	MUD	$ 1,277,714,656	$ 1,025,553,812
1318757	RMMA REUSE & REDEVELOPMENT	TIF Zone	$ 3,703,261,902	$ 2,942,055,588
1116	RNCH @ CYPRSS CRK MUD 1	MUD	$ 182,471,784	$ 164,123,699
1857921	ROSE HILL PID	Public Improvement District	$ 382,059,588	$ 354,248,571
1072	ROUND ROCK ISD	School	$ 15,686,749,146	$ 12,681,761,321
1607163	SEAHOLM TIF	TIF Zone	$ 447,832,229	$ 423,669,504
1074	SENNA HILLS MUD	MUD	$ 529,859,279	$ 463,876,283
1052	SHADY HOLLOW MUD	MUD	$ 635,499,760	$ 596,641,035

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1895750	SOUTH CENTRAL WATERFRONT OVERL	TIF Zone	$ 1,228,594,926	$ 1,079,829,967
1676767	SOUTH CONGRESS PID	Public Improvement District	$ 210,968,342	$ 173,624,598
1558193	SOUTHEAST TRAVIS CO MUD NO 1	MUD	$ 145,090,628	$ 140,518,896
1558195	SOUTHEAST TRAVIS CO MUD NO 2	MUD	$ 10,353,012	$ 10,353,012
1636027	SOUTHEAST TRAVIS CO MUD NO 3	MUD	$ 12,269,761	$ 12,269,761
1636028	SOUTHEAST TRAVIS CO MUD NO 4	MUD	$ 16,449,152	$ 8,314,882
1895744	SPANISH OAKS PID	Public Improvement District	$ 16,850,060	$ 10,527,647
1373279	SUNFIELD MUD NO 1	MUD	$ 16,769,052	$ 16,479,464
1373280	SUNFIELD MUD NO 2	MUD	$ 16,228,648	$ 140,181
1373281	SUNFIELD MUD NO 3	MUD	$ 2,214,895	$ 5,473
1082	SW TRAVIS CO RD DIST NO 1	Road	$ 150,861,831	$ 143,558,946
1013	TANGLEWD FOREST LTD DIST	MUD	$ 780,417,679	$ 669,048,622
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	Public Improvement District	$ 164,842,088	$ 147,928,110
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	Public Improvement District	$ 133,768,968	$ 122,118,470
1895753	TESSERA ON LAKE TRAVIS PID (IMP AREA #3)	Public Improvement District	$ 16,196,295	$ 14,825,302
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	Public Improvement District	$ 26,130,073	$ 24,723,511
1895757	THE GROVE AT MUSTANG RIDGE PID	Public Improvement District	$ 1,278,217	$ 1,195,910
1014	TRAVIS CO BCCP	MUD	$ 21,865,512,197	$ 15,949,737,905
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	Road	$ 403,008,434	$ 390,381,094
1066	TRAVIS CO ESD NO 1	Emergency	$ 9,564,715,677	$ 6,869,665,603
1086	TRAVIS CO ESD NO 10	Emergency	$ 4,502,850,835	$ 3,595,149,146
1079	TRAVIS CO ESD NO 11	Emergency	$ 7,200,644,470	$ 4,902,008,359
1108	TRAVIS CO ESD NO 12	Emergency	$ 9,008,774,245	$ 6,477,175,562
1332608	TRAVIS CO ESD NO 13	Emergency	$ 983,594,329	$ 317,294,794
1107	TRAVIS CO ESD NO 14	Emergency	$ 1,380,014,959	$ 1,008,037,802
1727173	TRAVIS CO ESD NO 15	Emergency	$ 7,217,199,002	$ 4,893,836,468
1807956	TRAVIS CO ESD NO 16	Emergency	$ 5,640,959,299	$ 4,070,248,146
1891104	TRAVIS CO ESD NO 17	Emergency	$ 7,796,514,989	$ 6,962,048,275
1129	TRAVIS CO ESD NO 2	Emergency	$ 29,329,284,293	$ 24,291,635,183
1011	TRAVIS CO ESD NO 3	Emergency	$ 7,963,596,569	$ 5,959,663,222
1085	TRAVIS CO ESD NO 4	Emergency	$ 12,002,065,649	$ 9,602,523,275
1084	TRAVIS CO ESD NO 5	Emergency	$ 3,754,128,258	$ 3,110,202,873
1080	TRAVIS CO ESD NO 6	Emergency	$ 32,475,434,148	$ 26,888,508,818
1010	TRAVIS CO ESD NO 7	Emergency	$ 9,560,145,921	$ 6,861,028,818

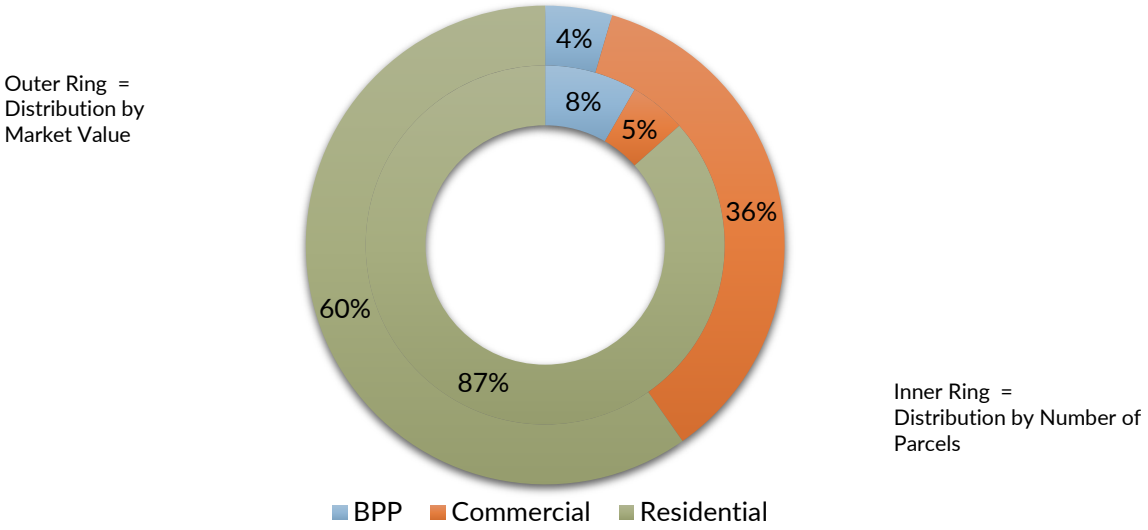
EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1112	TRAVIS CO ESD NO 8	Emergency	$ 6,666,861,372	$ 4,993,338,655
1058	TRAVIS CO ESD NO 9	Emergency	$ 14,198,948,772	$ 12,061,887,864
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	Public Improvement District	$ 74,060,031	$ 9,075,262
1062	TRAVIS CO MUD NO 10	MUD	$ 334,898,116	$ 239,626,184
1274977	TRAVIS CO MUD NO 11	MUD	$ 565,980,558	$ 511,927,201
1274978	TRAVIS CO MUD NO 12	MUD	$ 626,993,223	$ 571,355,618
1274981	TRAVIS CO MUD NO 13	MUD	$ 847,632,119	$ 772,831,261
1047	TRAVIS CO MUD NO 14	MUD	$ 296,946,322	$ 287,154,863
1091	TRAVIS CO MUD NO 15	MUD	$ 1,090,106,752	$ 837,878,274
1396736	TRAVIS CO MUD NO 16	MUD	$ 396,131,603	$ 338,612,168
1574082	TRAVIS CO MUD NO 17	MUD	$ 580,917,090	$ 539,988,932
1574543	TRAVIS CO MUD NO 18	MUD	$ 413,645,985	$ 372,918,895
1727347	TRAVIS CO MUD NO 19	MUD	$ 329,279,878	$ 301,969,496
1106	TRAVIS CO MUD NO 2	MUD	$ 547,309,084	$ 485,485,438
1727348	TRAVIS CO MUD NO 20	MUD	$ 456,566,762	$ 428,133,582
1574074	TRAVIS CO MUD NO 21	MUD	$ 934,689,291	$ 828,441,433
1729857	TRAVIS CO MUD NO 22	MUD	$ 342,776,592	$ 302,210,952
1720114	TRAVIS CO MUD NO 23	MUD	$ 603,027,873	$ 559,340,813
1720115	TRAVIS CO MUD NO 24	MUD	$ 30,270,723	$ 2,833,507
1807970	TRAVIS CO MUD NO 25	MUD	$ 18,964,001	$ 14,415,476
1895741	TRAVIS CO MUD NO 26	MUD	$ 57,428,458	$ 57,331,161
1115	TRAVIS CO MUD NO 3	MUD	$ 1,445,459,965	$ 1,087,983,100
1130	TRAVIS CO MUD NO 4	MUD	$ 263,206,662	$ 263,177,846
1012	TRAVIS CO MUD NO 5	MUD	$ 876,801,217	$ 734,065,996
1029	TRAVIS CO MUD NO 6	MUD	$ 211,358,691	$ 191,227,610
1044	TRAVIS CO MUD NO 7	MUD	$ 11,228,825	$ 11,228,825
1061	TRAVIS CO MUD NO 8	MUD	$ 309,474,862	$ 252,762,464
1073	TRAVIS CO MUD NO 9	MUD	$ 12,825,175	$ 12,333,270
1081	TRAVIS CO RFP DIST NO 6	Fire District	$ 121,202	$ 121,202
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	Water	$ 357,306,481	$ 291,671,182
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	Water	$ 676,664,793	$ 563,228,013
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	Water	$ 561,600,028	$ 502,405,895
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	Water	$ 67,709,747	$ 51,080,176
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	Water	$ 4,612,199,129	$ 3,705,993,854
1017	TRAVIS CO WCID NO 10	Water	$ 7,614,102,794	$ 6,591,955,181
1024	TRAVIS CO WCID NO 17	Water	$ 13,663,582,362	$ 10,581,701,805
1025	TRAVIS CO WCID NO 18	Water	$ 1,628,023,523	$ 1,320,413,718
1054	TRAVIS CO WCID NO 19	Water	$ 467,480,975	$ 363,613,683
1056	TRAVIS CO WCID NO 20	Water	$ 1,053,581,602	$ 825,089,709
1038	TRAVIS CO WCID POINT VENTURE	Water	$ 511,563,930	$ 456,259,830
1003	TRAVIS COUNTY	County	$ 460,159,726,555	$ 325,323,640,818

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	Hospital District	$ 460,152,384,057	$ 324,008,538,327
1436544	TRAVIS-CREEDMOOR MUD	MUD	$ 57,147,607	$ 56,087,606
1895748	TURNERS CROSSING PID	Public Improvement District	$ 171,132,485	$ 161,708,078
1895760	TURNERS CROSSING PID (IMP AREA #2)	Public Improvement District	$ 33,502,077	$ 33,477,877
1083	VILLAGE OF BRIARCLIFF	City	$ 673,445,912	$ 593,822,773
1103	VILLAGE OF POINT VENTURE	City	$ 531,415,767	$ 449,388,141
1019	VILLAGE OF SAN LEANNA	City	$ 185,944,534	$ 122,453,917
1102	VILLAGE OF THE HILLS	City	$ 1,053,733,818	$ 715,161,731
1076	VILLAGE OF VOLENTE	City	$ 497,511,296	$ 389,108,651
1077	VILLAGE OF WEBBERVILLE	City	$ 104,830,787	$ 48,773,956
1895755	VISTA MUD	MUD	$ 32,305,552	$ 18,785,007
1396737	WALLER CREEK TIF	TIF Zone	$ 5,019,983,211	$ 3,588,778,983
1051	WELLS BRANCH MUD	MUD	$ 2,218,385,041	$ 1,758,412,897
1332609	WEST CYPRESS HILLS WCID NO 1	Water	$ 42,958,942	$ 126,695
1092	WEST TRAVIS CO MUD NO 6	MUD	$ 1,220,449,306	$ 1,112,274,761
1093	WEST TRAVIS CO MUD NO 7	MUD	$ 5,977,275	$ 5,973,891
1094	WEST TRAVIS CO MUD NO 8	MUD	$ 275,484,501	$ 257,773,406
1607164	WHISPER VALLEY PID	Public Improvement District	$ 305,149,400	$ 233,130,354
1104	WILBARGER CRK MUD NO 1	MUD	$ 468,567,876	$ 417,530,666
1105	WILBARGER CRK MUD NO 2	MUD	$ 20,235,666	$ 19,735,097
1400491	WILLIAMSON/TRAVIS MUD NO 1	MUD	$ 220,056,234	$ 200,748,664
1032	WMSN CO WSID DIST 3	Water	$ 132,826,410	$ 119,790,158
1120	WMSN-TR CO WCID NO 1F	Water	$ 50,534	$ 50,534
1121	WMSN-TR CO WCID NO 1G	Water	$ 20,010	$ 20,010

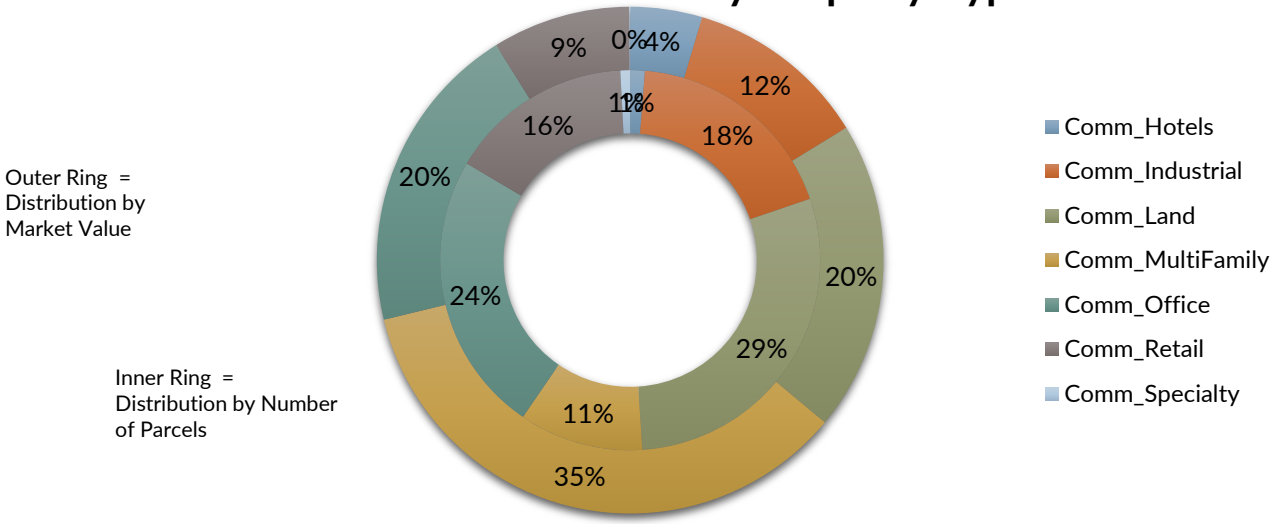
VALUE DISTRIBUTIONS

Property Type	Count	Market Value
BPP	40,141	$ 20,781,049,141
Commercial	24,727	$ 164,552,325,919
Residential	417,978	$ 274,826,351,495
Total	**482,846**	**$ 460,159,726,555**

Distribution by General Property Type

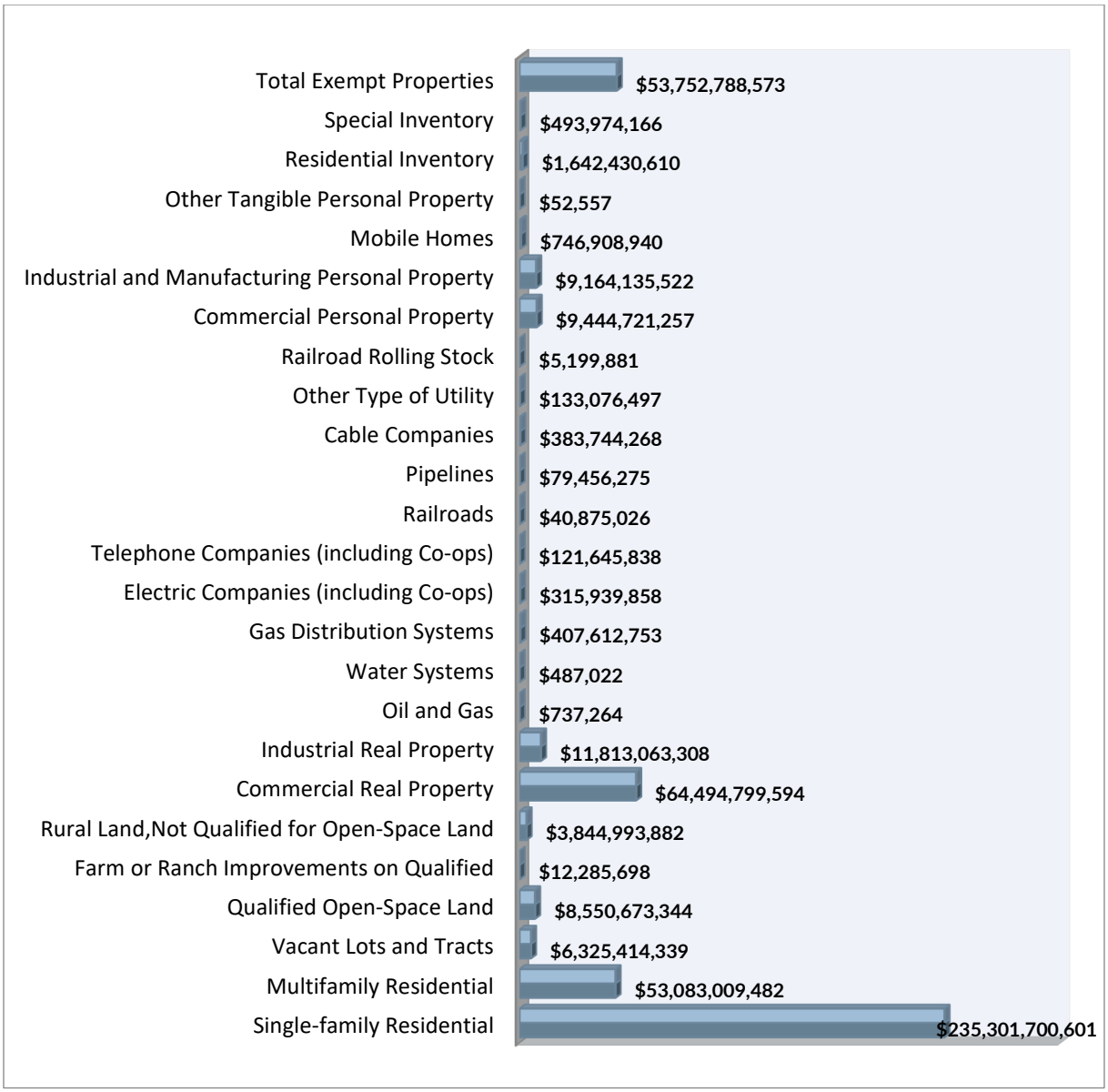


Commercial Distribution by Property Type



STATE PROPERTY CATEGORIES

State Cd	State Cd Desc	Prop Count	New Market Value	Market Val	Taxable Val
A	Single-family Residential	359,610	$ 3,400,080,218	$ 235,301,700,601	$ 169,378,870,879
B	Multifamily Residential	12,761	$ 3,111,928,518	$ 53,083,009,482	$ 51,815,789,228
C1	Vacant Lots and Tracts	29,160	$ 5,365,271	$ 6,325,414,339	$ 5,856,630,343
D1	Qualified Open-Space Land	4,708	$ -	$ 8,550,673,344	$ 26,062,127
D2	Farm or Ranch Improvements on Qualified	304	$ 110,161	$ 12,285,698	$ 10,466,613
E	Rural Land,Not Qualified for Open-Space Land	6,875	$ 43,630,192	$ 3,844,993,882	$ 2,919,205,789
F1	Commercial Real Property	10,828	$ 1,157,171,010	$ 64,494,799,594	$ 63,754,023,795
F2	Industrial Real Property	5,042	$ 1,781,988,887	$ 11,813,063,308	$ 11,564,886,276
G1	Oil and Gas	5	$ -	$ 737,264	$ 731,958
J1	Water Systems	5	$ -	$ 487,022	$ 487,022
J2	Gas Distribution Systems	17	$ -	$ 407,612,753	$ 407,612,753
J3	Electric Companies (including Co-ops)	88	$ -	$ 315,939,858	$ 315,810,288
J4	Telephone Companies (including Co-ops)	39	$ -	$ 121,645,838	$ 121,626,890
J5	Railroads	9	$ -	$ 40,875,026	$ 40,283,645
J6	Pipelines	155	$ -	$ 79,456,275	$ 77,768,268
J7	Cable Companies	50	$ -	$ 383,744,268	$ 383,744,268
J8	Other Type of Utility	2	$ -	$ 133,076,497	$ 133,076,497
J9	Railroad Rolling Stock	2	$ -	$ 5,199,881	$ 5,199,881
L1	Commercial Personal Property	3,731,912	$ -	$ 9,444,721,257	$ 9,090,046,090
L2	Industrial and Manufacturing Personal Property	942	$ -	$ 9,164,135,522	$ 6,731,637,417
M1	Mobile Homes	11,474	$ 111,570,111	$ 746,908,940	$ 640,454,525
M2	Other Tangible Personal Property	1	$ -	$ 52,557	$ 42,046
O	Residential Inventory	10,264	$ 681,554,355	$ 1,642,430,610	$ 1,555,210,054
S	Special Inventory	536	$ -	$ 493,974,166	$ 493,974,166
X	Total Exempt Properties	16994	$ 516,632,967	$ 53,752,788,573	$ -
		4,201,783	***$ 10,810,031,690***	***$ 460,159,726,555***	***$ 325,323,640,818***


Total Exempt Properties
$53,752,788,573
Special Inventory
$493,974,166
Residential Inventory
$1,642,430,610
Other Tangible Personal Property
$52,557
Mobile Homes
$746,908,940
Industrial and Manufacturing Personal Property
$9,164,135,522
Commercial Personal Property
$9,444,721,257
Railroad Rolling Stock
$5,199,881
Other Type of Utility
$133,076,497
Cable Companies
$383,744,268
Pipelines
$79,456,275
Railroads
$40,875,026
Telephone Companies (including Co-ops)
$121,645,838
Electric Companies (including Co-ops)
$315,939,858
Gas Distribution Systems
$407,612,753
Water Systems
$487,022
Oil and Gas
$737,264
Industrial Real Property
$11,813,063,308
Commercial Real Property
$64,494,799,594
Rural Land,Not Qualified for Open-Space Land
$3,844,993,882
Farm or Ranch Improvements on Qualified
$12,285,698
Qualified Open-Space Land
$8,550,673,344
Vacant Lots and Tracts
$6,325,414,339
Multifamily Residential
$53,083,009,482
Single-family Residential
$235,301,700,601

TOP TEN TAXPAYERS

Top Ten 2024 Ad Valorem Taxpayers in Travis County					
	Taxpayer Name	Market Value	% of Total County Market Value	Taxable Value	% of Total County Taxable Value
1	Colorado River Project LLC	$3,357,452,781	0.73%	$3,355,139,711	1.03%
2	Tesla Inc.	$3,511,843,378	0.76%	$3,254,919,279	1.00%
3	Samsung Austin Semiconductor	$881,242,358	0.19%	$840,039,193	0.26%
4	Columbia/St Davids Healthcare	$705,159,199	0.15%	$704,828,205	0.22%
5	BPP Alphabet MF Riata LP	$494,676,665	0.11%	$494,636,532	0.15%
6	Amazon.com Services LLC	$562,771,626	0.12%	$442,910,388	0.14%
7	110 E 2nd Series	$437,823,880	0.10%	$437,823,880	0.13%
8	HEB LP	$430,741,217	0.09%	$428,061,128	0.13%
9	Oracle America Inc.	$423,326,071	0.09%	$423,234,378	0.13%
10	Waller Creek Eleven Ltd	$415,497,000	0.09%	$415,497,000	0.13%
	TRAVIS COUNTY TOTAL	***$ 460,159,726,555***	***100.00%***	***$ 325,323,640,818***	***100.00%***
	** Sum of all properties/accounts for the principal taxpayer*				

EXEMPTIONS

The general homestead exemption applies to owner-occupied residential properties. It removes a portion of the property's value from taxation, providing a lower tax amount for the homestead property.

If you qualify for the Over 65 exemption, a property tax “ceiling” automatically limits school taxes to the amount you paid in the year you first qualified for the exemption.

100% disabled veterans are eligible for 100% exemptions for their residence homestead. Documentation from the Department of Veterans Affairs must be submitted indicating 100 percent disability compensation due to a service-connected disability AND a rating of 100 percent disabled or a determination of individual unemployability from the VA.

taxingUnitName	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
ACC DIST - WMSN CO		1%		$ 75,000		$ 75,000
ANDERSON MILL LIMITED DISTRICT		20%		$ 10,000		$ 10,000
AUSTIN COMM COLL DIST		1%		$ 75,000		$ 75,000
AUSTIN ISD	$ 100,000		$ 10,000	$ 25,000	$ 10,000	$ 15,000
CITY OF AUSTIN		20%		$ 154,000		$ 154,000
CITY OF AUSTIN/HAYS CO				$ 51,000		$ 51,000
CITY OF AUSTIN/WMSN CO				$ 51,000		$ 51,000
CITY OF BEE CAVE		20%		$ 65,000		$ 65,000
CITY OF CEDAR PARK		1%		$ 30,000		$ 20,000
CITY OF ELGIN				$ 15,000		$ 15,000
CITY OF JONESTOWN		20%		$ 8,000		$ 8,000
CITY OF LAGO VISTA		20%				
CITY OF LAKEWAY				$ 25,000		
CITY OF LEANDER		1%		$ 10,000		$ 10,000
CITY OF MANOR				$ 10,000		
CITY OF MUSTANG RIDGE				$ 5,000		
CITY OF PFLUGERVILLE				$ 50,000		$ 50,000
CITY OF ROLLINGWOOD				$ 3,000		
CITY OF ROUND ROCK				$ 22,000		$ 3,000
CITY OF SUNSET VALLEY		10%		$ 3,000		$ 3,000
CITY OF WEST LAKE HILLS				$ 4,000		
COTTONWD CREEK MUD NO 1				$ 5,000		$ 5,000
COUPLAND ISD	$ 100,000		$ 10,000		$ 10,000	
DEL VALLE ISD	$ 100,000		$ 10,000		$ 10,000	
DOWNTOWN PUB IMP DIST				$ 70,000		$ 70,000
DRIPPING SPRINGS ISD	$ 100,000		$ 10,000		$ 10,000	
E SIXTH ST PUB IMP DIST				$ 70,000		$ 70,000
EANES ISD	$ 100,000		$ 10,000	$ 20,000	$ 10,000	$ 20,000
ELGIN ISD	$ 100,000		$ 10,000		$ 10,000	
HAYS CONSOLIDATED ISD	$ 100,000		$ 10,000		$ 10,000	
HURST CREEK MUD		20%		$ 10,000		$ 10,000
JOHNSON CITY ISD	$ 100,000		$ 10,000		$ 10,000	

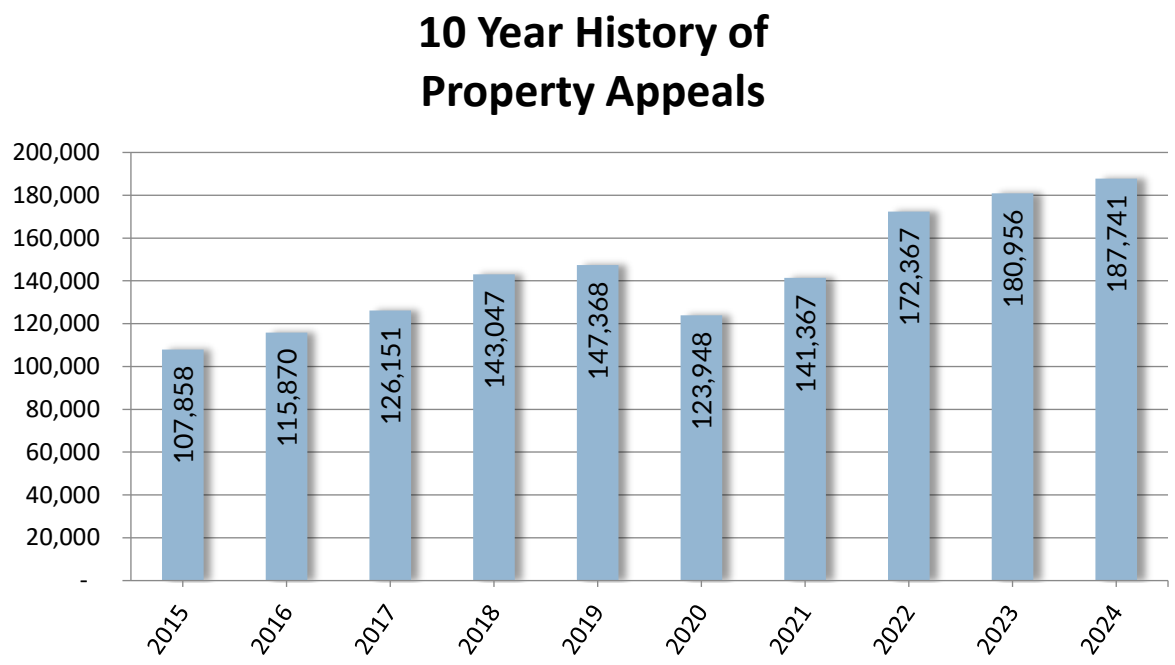
taxingUnitName	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
LAGO VISTA ISD	$ 100,000	20%	$ 10,000		$ 10,000	
LAKE TRAVIS ISD	$ 100,000	20%	$ 10,000		$ 10,000	
LAKESIDE WCID NO 2B				$ 100,000		
LAKEWAY MUD				$ 5,000		
LAZY NINE MUD NO 1B				$ 10,000		$ 10,000
LEANDER ISD	$ 100,000		$ 10,000	$ 3,000	$ 10,000	$ 3,000
LOST CREEK LIMITED DISTRICT				$ 4,000		
LOST CREEK MUD				$ 4,000		
MANOR ISD	$ 100,000		$ 10,000	$ 25,000	$ 10,000	$ 15,000
MARBLE FALLS ISD	$ 100,000		$ 10,000	$ 3,000	$ 10,000	
NORTH AUSTIN MUD NO 1		5%		$ 25,000		$ 40,000
NORTHTOWN MUD		5%		$ 25,000		$ 25,000
PFLUGERVILLE ISD	$ 100,000		$ 10,000	$ 9,100	$ 10,000	
RIVER PLACE LIMITED DISTRICT		10%		$ 25,000		$ 25,000
RIVER PLACE MUD		10%		$ 25,000		
RNCH @ CYPRSS CRK MUD 1				$ 15,000		$ 15,000
ROUND ROCK ISD	$ 100,000		$ 10,000		$ 10,000	$ 3,000
TANGLEWD FOREST LTD DIST		10%		$ 50,000		$ 15,000
TRAVIS CO BCCP		20%		$ 65,000		$ 65,000
TRAVIS CO BEE CAVE ROAD DIST NO 1		20%		$ 136,400		$ 136,400
TRAVIS CO ESD NO 4		20%		$ 400,000		$ 400,000
TRAVIS CO ESD NO 9				$ 4,000		
TRAVIS CO MUD NO 10		15%		$ 10,000		$ 10,000
TRAVIS CO MUD NO 15				$ 10,000		$ 10,000
TRAVIS CO MUD NO 18				$ 21,000		$ 21,000
TRAVIS CO MUD NO 2				$ 5,000		$ 5,000
TRAVIS CO MUD NO 8						$ 15,000
TRAVIS CO RFP DIST NO 6		$ 5,000		$ 3,000		$ 3,000
TRAVIS CO WCID NO 10				$ 4,000		
TRAVIS CO WCID NO 15		20%		$ 15,000		
TRAVIS CO WCID NO 17		10%		$ 15,000		$ 15,000
TRAVIS CO WCID NO 18				$ 30,000		
TRAVIS COUNTY		20%		$ 136,400		$ 136,400
TRAVIS COUNTY HEALTHCARE DISTRICT		20%		$ 154,000		$ 154,000
VILLAGE OF POINT VENTURE		10%				
VILLAGE OF SAN LEANNA				$ 25,000		
VILLAGE OF THE HILLS		20%		$ 25,000		$ 25,000
VILLAGE OF VOLENTE				$ 45,000		$ 45,000
VILLAGE OF WEBBERVILLE		5%				
WELLS BRANCH MUD		20%		$ 125,000		$ 125,000
WEST TRAVIS CO MUD NO 8		20%		$ 15,000		
WILLIAMSON/TRAVIS MUD NO 1				$ 15,000		$ 15,000
WMSN-TR CO WCID NO 1F				$ 15,000		$ 15,000
WMSN-TR CO WCID NO 1G				$ 15,000		$ 15,000

Non-profit organizations that are eligible for property tax exemptions include, but are not limited to, certain charitable organizations, youth development organizations, religious organizations, non-profit private schools, charitable hospitals, cemeteries, and veterans' organizations.

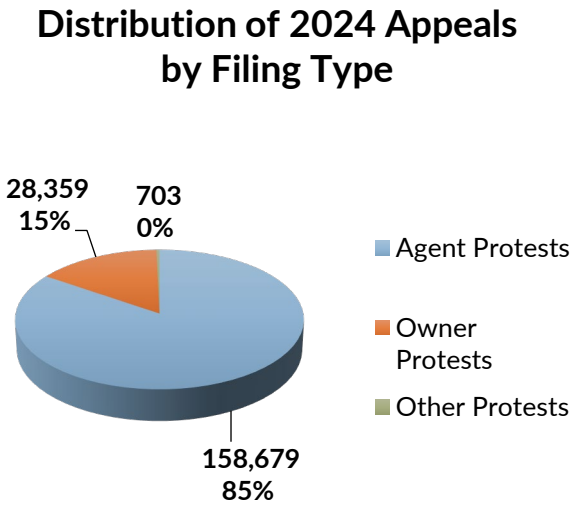
Property owners with mineral property worth less than $500 or business personal property worth less than $2,500 are exempt from property taxes. No exemption application is required.

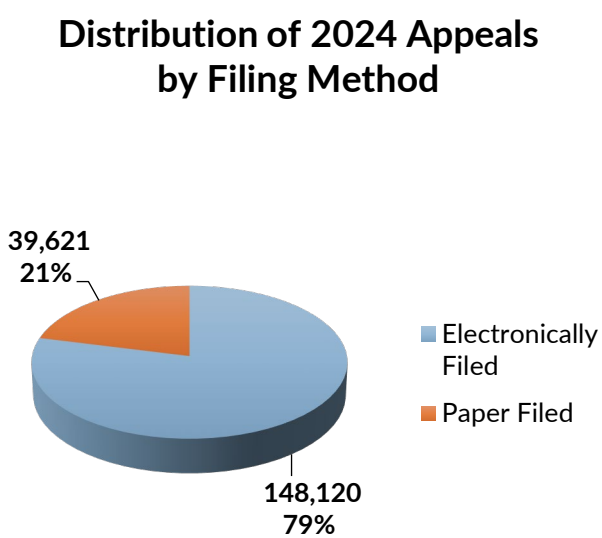
TAXPAYER APPEALS

Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.

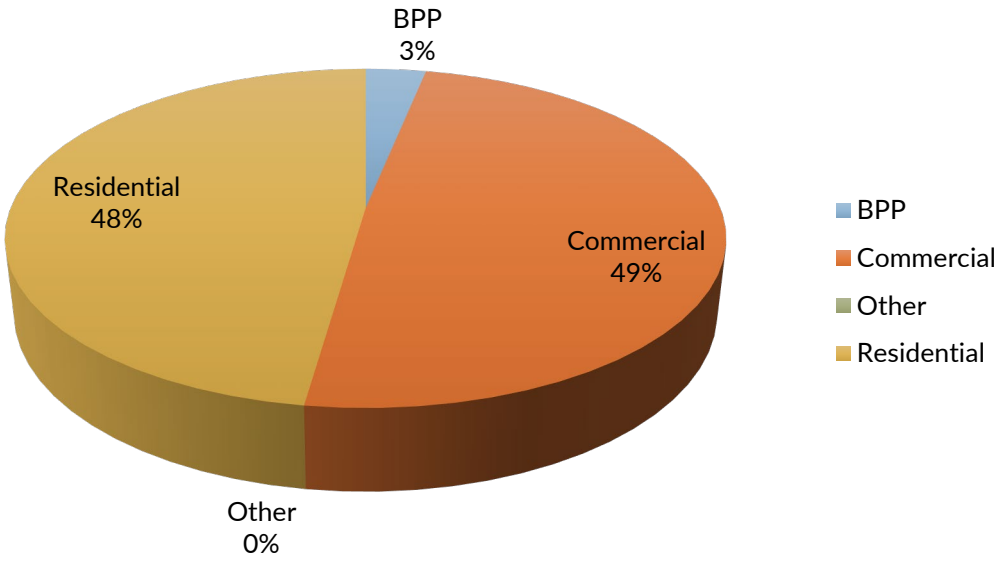


Taxpayer protests can be filed by the property owner or an authorized agent for the property owner. Protests can be filed electronically through the public portal or using the paper protest form.

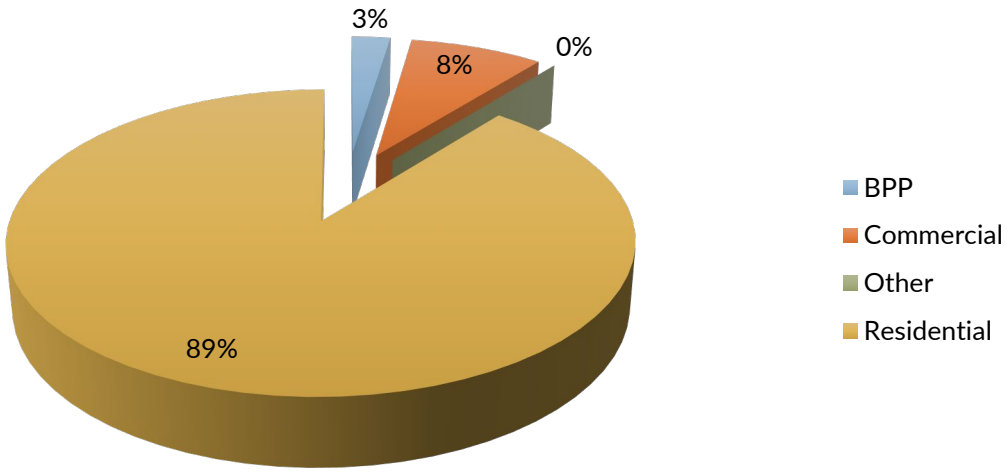




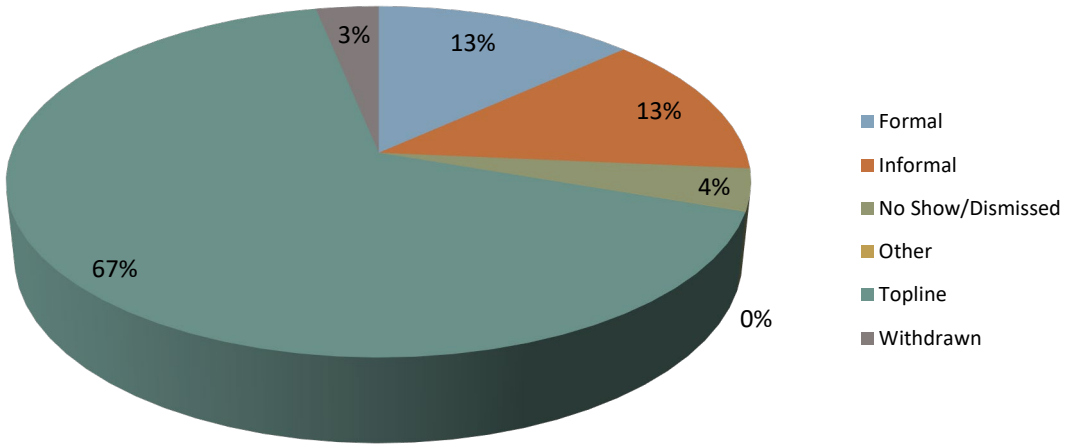
Distribution of 2024 Appeals by Market Value



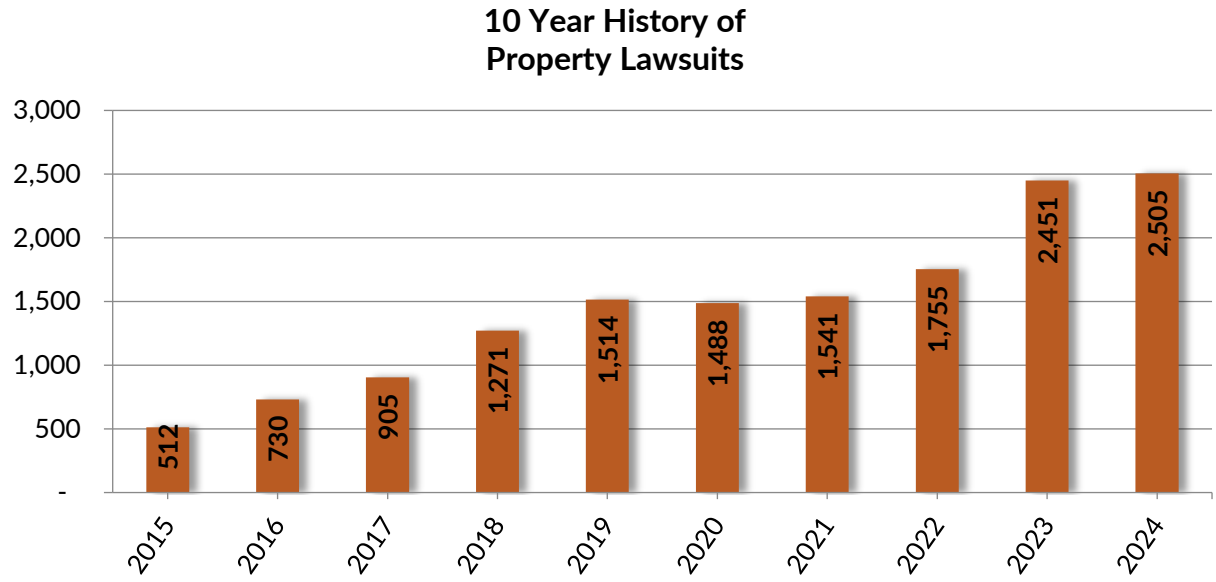
Distribution of 2024 Appeals By Number of Appeals Filed



Taxpayers who file an appeal are first given an opportunity to meet informally with an appraiser. If the property owner is unable to reach a value agreement with the appraiser, they can then take their protest to the Appraisal Review Board for a formal hearing.



Taxpayers dissatisfied with the Appraisal Review Board formal hearing determination may appeal the decision to arbitration, State Office of Administrative Hearings, or District Court.



COMPTROLLER PTAD STUDIES

Annually, the Comptroller's Property Tax Assistance Division performs either a School District Property Value Study (SDPVS) or Methods and Assistance Program (MAP) review of each appraisal district.

The purpose of the PVS is to determine the median level of appraisal for the appraisal district and determine the taxable value for each ISD for school funding purposes. Travis CAD received its most recent PVS review in 2024 and the results are presented below.

2024 PROPERTY VALUE STUDY

Category	Number of Ratios **	2024 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/ -) 10 % of Median	% Ratios w /in (+/ -) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	4,732	235,522,725,978	1.00	7.59	72.97	95.22	1.01
B. MULTI-FAMILY RESIDENCES	213	53,343,002,349	0.98	8.82	73.71	93.9	1
C1. VACANT LOTS	326	6,389,871,891	1.00	26.81	33.74	63.8	1.11
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	12,600,482	*	*	*	*	*
E. RURAL-NON-QUAL	89	3,904,258,631	1.00	25.29	33.71	55.06	1.03
F1. COMMERCIAL REAL	296	65,056,883,854	1.00	12.56	58.78	86.82	0.97
F2. INDUSTRIAL REAL	0	11,868,116,960	*	*	*	*	*
G. OIL, GAS, MINERALS	0	0	*	*	*	*	*
J. UTILITIES	11	1,293,091,172	*	*	*	*	*
L1. COMMERCIAL PERSONAL	242	9,230,689,623	0.98	6.85	80.17	95.04	1.01
L2. INDUSTRIAL PERSONAL	0	9,357,479,935	*	*	*	*	*
M. OTHER PERSONAL	0	752,722,623	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	1,648,641,467	*	*	*	*	*
S. SPECIAL INVENTORY	0	493,311,014	*	*	*	*	*
OVERALL	5,909	398,873,395,979	1.00	9.18	69.94	92.44	1.01

2023 METHODS AND ASSISTANCE PROGRAM REVIEW

Travis CAD received its most recent MAP review in 2023. The review determines whether appraisal districts meet minimum requirements for appraisal duties and reviews specifically for governance, taxpayer assistance, operating procedures, and appraisal standards and methodology. Travis CAD passed all mandatory requirements and received a meets all rating in all areas of review.

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Review
Travis Central Appraisal District
Current MAP Cycle Chief Appraiser(s): Marya Crigler
Previous MAP Cycle Chief Appraiser(s): Marya Crigler

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

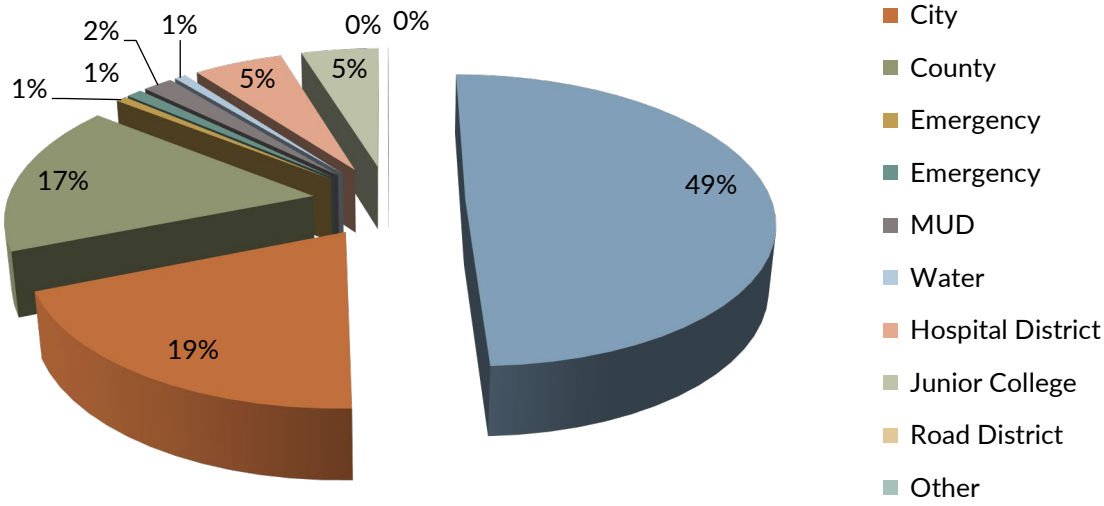
Meets All – The total point score is 100
Meets – The total point score ranges from 90 to less than 100
Needs Some Improvement - The total point score ranges from 85 to less than 90
Needs Significant Improvement – The total point score ranges from 75 to less than 85
Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	19	19	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	28	28	100

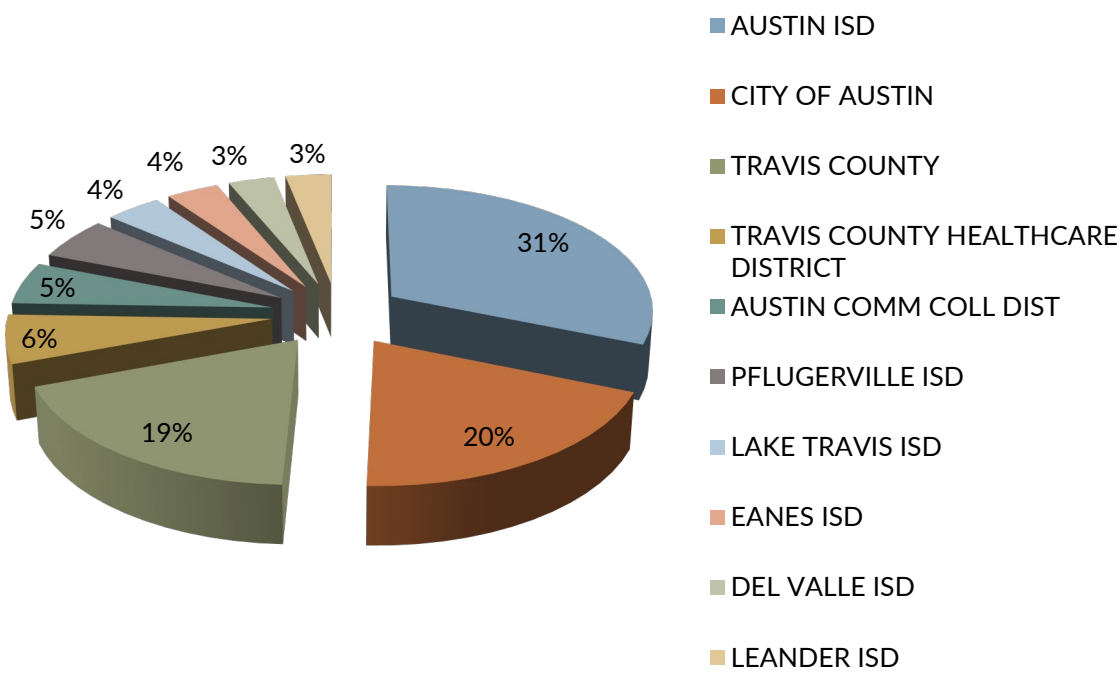
APPRAISAL DISTRICT FINANCES

Local taxing units pay CAD expenses according to their share of the total property tax levy of all the taxing units in the CAD.

Budget by Taxing Unit Type



Top 10 Contributing Taxing Units

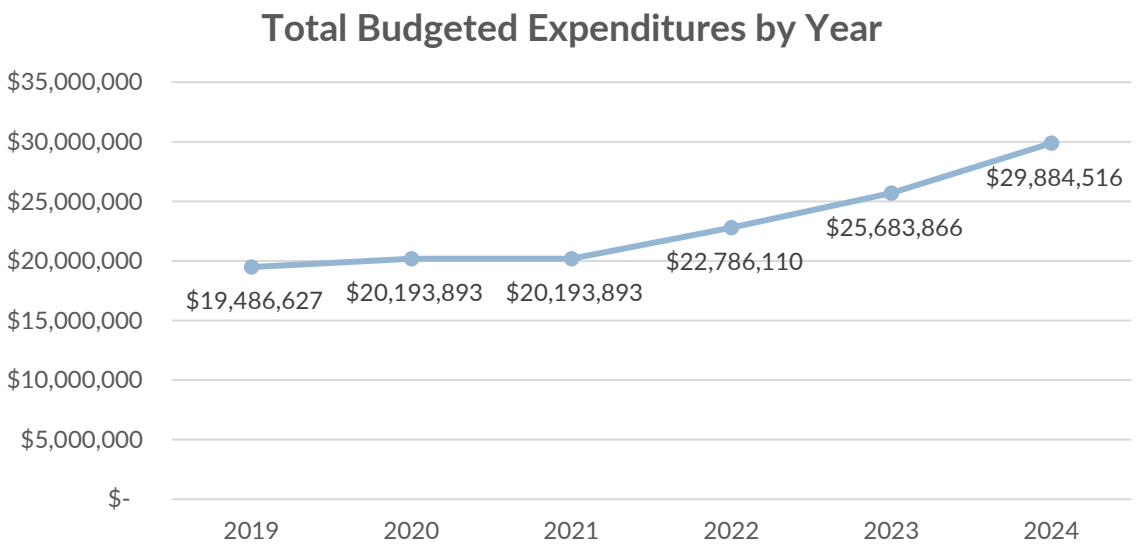


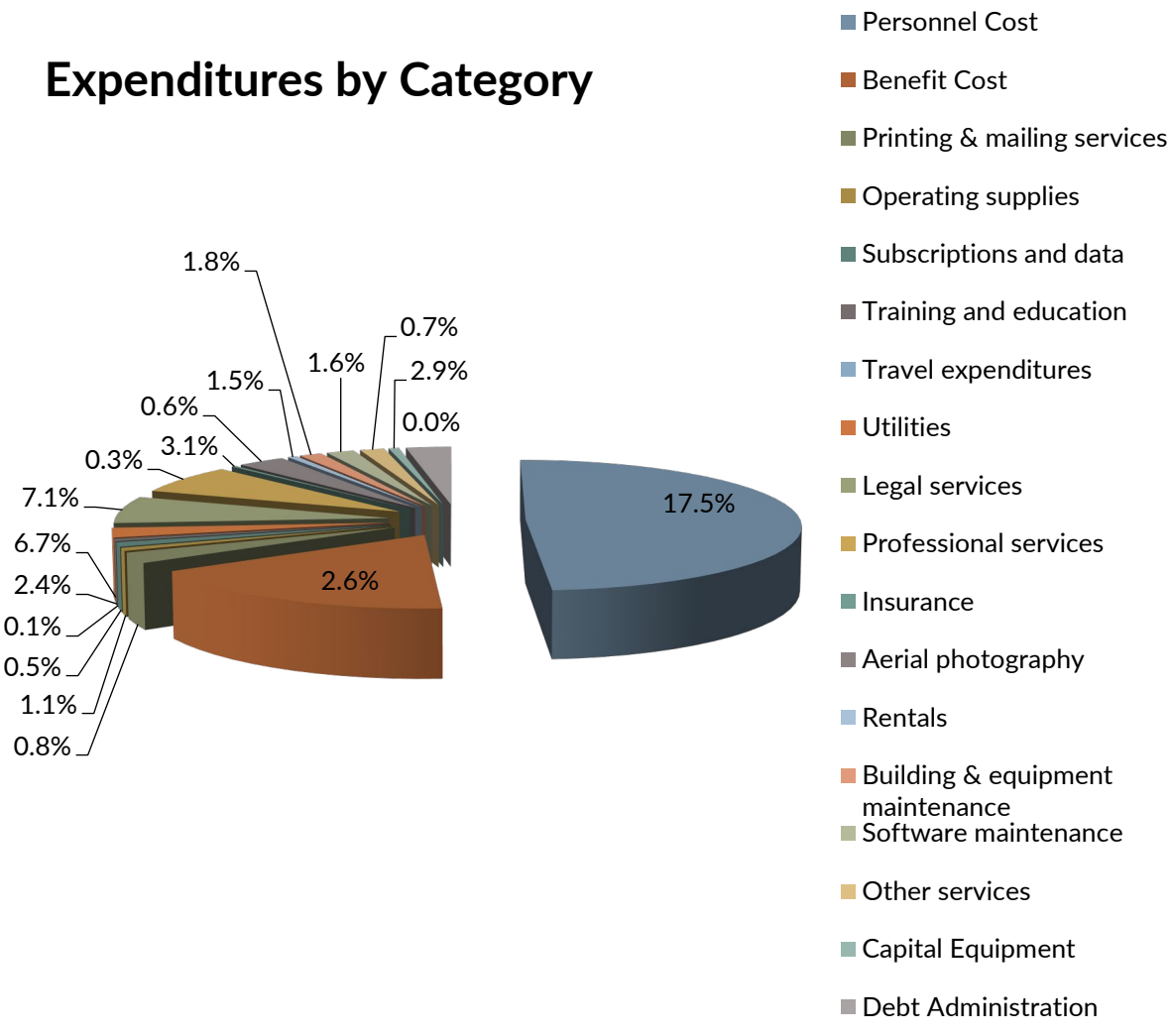
The district's financial statements are audited annually by a CPA in accordance with generally accepted auditing standards. The results of the audit are presented to the Board of Directors.

The appraisal district budget is prepared and presented to the Board of Directors and all taxing units in preliminary form no later than June 15th of the preceding budget year. After a public hearing is held, the Board formally adopts the district budget no later than September 15th. The budget outlines goals, objectives, programs to be accomplished, operating and maintenance expenditures, personnel breakdown with staffing levels and salary ranges, and capitalized equipment to be purchased.

Below is a summary of the major revenue sources and major expenditure categories by fiscal year for FY 2024, along with the previous five years' budget histories.

Budget Comparison FY 2024 & Past 5 Years						
	2024 Adopted	2023 Adopted	2022 Adopted	2021 Adopted	2020 Adopted	2019 Adopted
Appraisal assessments	$ 24,526,058	$ 25,683,866	$ 22,786,110	$ 20,193,893	$ 20,193,893	$ 19,486,627
Other revenue	182,500	182,500	182,500	365,000	340,000	145,000
Total budgeted revenues	$ 24,708,558	$ 25,866,366	$ 22,968,610	$ 20,558,893	$ 20,533,893	$ 19,631,627
Expenditures by Category:						
Personnel Cost	12,892,155	12,561,356	11,138,355	9,471,645	9,389,097	8,337,691
Benefit Cost	4,817,439	4,493,676	4,143,506	3,315,329	3,180,737	4,145,872
Printing & mailing services	809,700	665,819	850,950	733,250	454,300	443,395
Operating supplies	226,800	195,500	159,285	172,050	181,850	202,750
Subscriptions and data	352,310	286,560	415,426	328,460	189,779	199,330
Training and education	151,790	120,790	111,115	112,365	126,655	177,730
Travel expenditures	26,450	16,950	10,750	11,250	46,250	48,850
Utilities	555,860	607,797	624,147	421,779	426,735	263,525
Legal services	2,042,500	1,715,000	983,500	1,293,000	1,335,000	824,250
Professional services	5,111,986	1,821,189	1,350,369	1,565,356	1,880,061	1,876,015
Insurance	86,678	74,000	77,000	69,000	82,500	82,500
Aerial photography	579,260	802,297	442,297	442,297	524,594	442,297
Rentals	153,320	150,870	169,370	175,850	134,520	172,220
Building & equipment maintenance	444,290	379,418	405,984	429,486	325,765	189,189
Software maintenance	350,467	462,100	515,735	610,347	573,938	557,328
Other services	411,697	407,775	373,760	270,970	288,630	235,890
Capital Equipment	122,976	173,931	265,723	22,265	304,288	1,287,795
Debt Administration	748,838	748,838	748,838	749,194	749,194	-
Total Expenditures	$ 29,884,516	$ 25,683,866	$ 22,786,110	$ 20,193,893	$ 20,193,893	$ 19,486,627


Total Budgeted Expenditures by Year
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
$19,486,627
$20,193,893
$20,193,893
$22,786,110
$25,683,866
$29,884,516
2019
2020
2021
2022
2023
2024

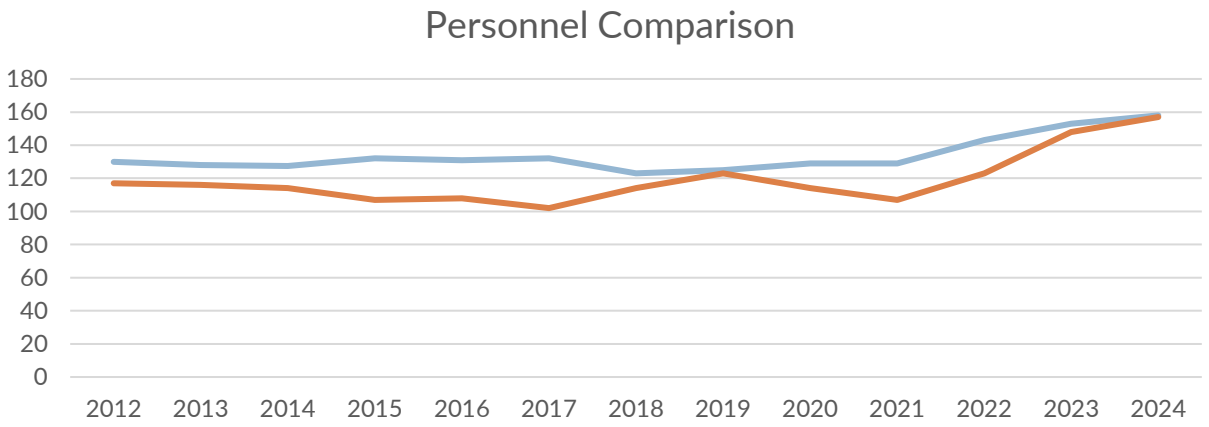

Expenditures by Category
1.8%
0.7%
1.6%
2.9%
1.5%
0.6%
0.0%
3.1%
0.3%
7.1%
6.7%
2.4%
0.1%
0.5%
1.1%
0.8%
2.6%
17.5%
Personnel Cost
Benefit Cost
Printing & mailing services
Operating supplies
Subscriptions and data
Training and education
Travel expenditures
Utilities
Legal services
Professional services
Insurance
Aerial photography
Rentals
Building & equipment maintenance
Software maintenance
Other services
Capital Equipment
Debt Administration

CAD STAFFING

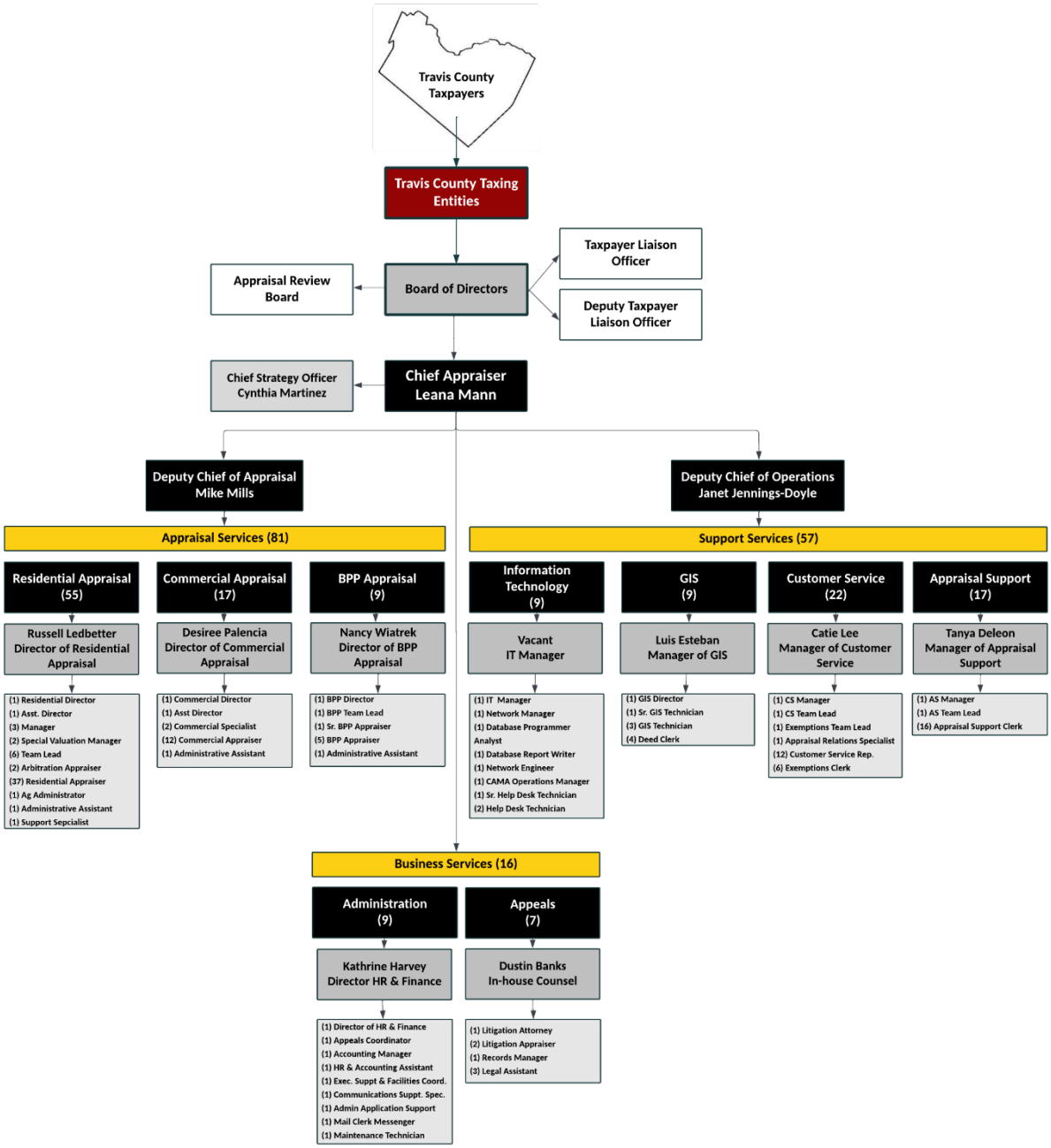
Key District Personnel- 2024

Chief Appraiser	Leana Mann
Deputy Chief of Appraisal	Mike Mills
Deputy Chief of Operations	Janet Jennings-Doyle
In-house Counsel	Dustin Banks
Chief Strategy Officer	Cynthia Martinez
Director of HR & Finance	Katherine Harvey
Manager of GIS	Luis Esteban
Manager of Customer Service	Catie Lee
Manager of Appraisal Support	Tanya Deleon
Director Personal Property Appraisal	Nancy Wiatrek
Director Commercial Appraisal	Desiree Palencia
Commercial Appraisal Manager	Daniel Maziotti
Director Residential Appraisal	Russell Ledbetter
Assistant Director Residential Appraisal	Zachary Dye

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
# of Budgeted Personnel	130	128	127.5	132	131	132	123	125	129	129	143	153	158
Actual Personnel	117	116	114	107	108	102	114	123	114	107	123	148	157
Variance	13	12	13.5	25	23	30	9	2	15	22	20	5	1



ORGANIZATION CHART



CAD COMPARISON

A useful statistic is comparing the CAD budget to the total taxes levied by the taxing entities. It reflects how much it costs to generate a dollar of property tax revenue which, in turn, indicates appraisal and operating efficiencies.

Budget as a % of Total Levy			
	2023 Total Levy	2023 Budget	Budget as a % of Levy
Dallas CAD	$ 8,558,281,471	$ 34,200,383	*0.3996%*
Travis CAD	***$ 5,852,935,554***	***$ 25,683,866***	***0.4388%***
Tarrant CAD	$ 6,049,777,526	$ 28,631,389	*0.4733%*
Bexar CAD	$ 4,872,591,461	$ 23,674,800	*0.4859%*
Williamson CAD	$ 2,229,068,117	$ 11,827,200	*0.5306%*
Collin CAD	$ 3,690,428,318	$ 25,299,000	*0.6855%*
Denton CAD	$ 2,534,548,568	$ 17,809,792	*0.7027%*
Harris CAD	$ 13,715,322,600	$ 100,506,291	*0.7328%*
Montgomery CAD	$ 1,710,686,431	$ 13,267,340	*0.7756%*
Fort Bend CAD	$ 2,283,801,286	$ 21,063,859	*0.9223%*

Another helpful statistic for weighing appraisal district performance is comparing the appraisal district budget to total market value. This measures the CAD's operating efficiency based on how much it costs to produce a market value appraisal roll. Travis CAD has the lowest budget as a percent of total market value compared to other similar metro CADs.

Budget as a % of Market Value			
	2023 Market Value	2023 Budget	Budget as a % of Market Value
Travis	***$ 469,324,341,443***	***$ 25,683,866***	***0.0055%***
Williamson	$ 153,654,376,064	$ 11,827,200	*0.0077%*
Dallas	$ 511,687,304,910	$ 34,200,383	*0.0067%*
Bexar	$ 308,293,571,543	$ 23,674,800	*0.0077%*
Denton	$ 230,910,741,293	$ 17,809,792	*0.0077%*
Tarrant	$ 355,454,721,728	$ 28,631,389	*0.0081%*
Collin	$ 294,942,806,954	$ 25,299,000	*0.0086%*
Montgomery	$ 126,131,864,692	$ 13,267,340	*0.0105%*
Harris	$ 888,932,615,777	$ 100,506,291	*0.0113%*
Fort Bend	$ 157,485,833,973	$ 21,063,859	*0.0134%*

As of the most recent Comptroller's Operations Survey (2023), Travis CAD had the third-highest market value in the state.

Top 10 Texas CADs by Market Value			
	2023 Market Value	Market Value (Billions)	% of Total State Market Value
Harris CAD	$ 888,932,615,777	$ 889	*15.8955%*
Dallas CAD	$ 511,687,304,910	$ 512	*9.1498%*
Travis CAD	***$ 469,324,341,443***	***$ 469***	***8.3922%***
Tarrant CAD	$ 355,454,721,728	$ 355	*6.3561%*
Bexar CAD	$ 308,293,571,543	$ 308	*5.5128%*
Collin CAD	$ 294,942,806,954	$ 295	*5.2740%*
Denton CAD	$ 230,910,741,293	$ 231	*4.1290%*
Fort Bend CAD	$ 157,485,833,973	$ 157	*2.8161%*
Williamson CAD	$ 153,654,376,064	$ 154	*2.7476%*
Montgomery CAD	$ 126,131,864,692	$ 126	*2.2554%*
State Total	$ 5,592,359,505,018	$ 5,592	

APPRAISAL DISTRICT WORKLOAD

Appraisal Functions

The appraisal functions for the Travis Central Appraisal District are divided into three departments- Commercial Appraisal, Residential Appraisal, and Business Personal Property Appraisal. Within these three departments, there are a total of 79 full-time employees. Of those staff members, 35 are Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR), with an additional 42 staff members registered with TDLR and working towards their RPA Designation.

Appraisal Phase

During the appraisal phase, appraisers conduct field inspections and aerial reviews of properties to discover any new property and list all characteristics of new and existing properties. These steps are the foundation of determining a market value for each property within Travis County. The staff also determine a property's situs, or where it will be taxable. The appraisal district then sends a notice of appraised value to each property owner listing their property's market value for the tax year, along with other information required by the Texas Property Tax Code to be included in the Notice of Appraised Value. Travis CAD then compiles a formal list of all taxable property, known as the appraisal records, and delivers the records to the Appraisal Review Board before beginning the next phase of the cycle.

Equalization Phase

During the equalization phase, property owners can protest their appraisal on the basis that their market value is excessive or they were unequally appraised, determination of situs, the denial of any exemptions, denial of special-use appraisal, determination of a change of use on previously qualified agricultural or timber land, determination of ownership, failure of the ARB or appraisal district to send required notices, or any other action that applies to and adversely affects the property owner. Appraisers will meet informally with property owners and agents to discuss a protest and try to resolve any concerns. If a property owner and appraiser cannot reach an agreement, the owner can have their protest heard by the Appraisal Review Board, an independent body of citizens tasked with hearing property owner protests and making a determination on the protest.

Note: The other two phases of the appraisal cycle do not pertain to the appraisal functions and are not reported here.

COMMERCIAL APPRAISAL

The Commercial Appraisal Department is responsible for appraising all commercial properties within Travis County, including all multi-family properties of five units and larger, retail, office, industrial, and lodging properties. This department must gather data pertaining to the quality, classification, and value of complex commercial properties. They are responsible for scheduling that allows for the systematic processing of commercial protests in a timely manner that will allow the District to certify timely as well as perform appraisals, data collection, sales analysis, and estimates for construction costs for various types of commercial properties.

Commercial Appraisal					
	Performance Metric/Task:	**2022**	**2023**	**2024**	**% Inc (Dec)**
Fieldw	Field Work Inspections	N/A	N/A	4,710	N/A
	Permits Processed	3,745	5,200	5,036	-3.2%
NOAV	Total Noticed Properties	21,361	20,827	24,141	15.91%
	Properties noticed by April 15th	20,167	20,013	20,539	2.63%
	% Noticed by April 15th	94.4%	96.1%	85.1%	-11.46%
Protest	Total Protests	14,585	15,205	15,694	3.22%
	Formal Hearings	4,416	5,122	4,759	-7.09%
	Informal Meetings Conducted	N/A	1,222	295	-75.86%
	Joint Motion Agreements/Toplines	11,360	8,215	9,250	12.60%
	% of Protests Toplined	77.9%	62.3%	58.9%	-5.47%

RESIDENTIAL APPRAISAL

The Residential Appraisal Department is responsible for the fair and equitable appraisal of all residential property in Travis County, including houses, mobile homes, duplexes, triplexes, fourplexes, and residential condominiums. This department is responsible for applying generally accepted appraisal methods to estimate the value of all residential property in Travis County and producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests in a timely manner that will allow the District to certify timely. This department values all land, builder's inventory, and places productivity (usually called Ag) values on properties.

Residential Appraisal					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
Fieldwork	Field Work Inspections	27,223	43,580	92,378	112.0%
	New Construction	10,001	5,486	3,321	-39.5%
	Permits Processed	18,175	30,380	24,524	-19.3%
	Sales Transactions	16,157	14,469	12,160	-16.0%
NOAV	Total Noticed Properties	391,673	400,287	404,402	1.0%
	Properties noticed by April 15th	139,387	218,085	387,715	77.8%
	% Noticed by April 15th	35.6%	54.5%	95.9%	76.0%
Protests	Total Protests	152,711	160,197	168,127	5.0%
	Formal Hearings	32,987	25,418	19,743	-22.3%
	Informal Agreements Reached	3,308	4,400	26,061	492.3%
	Informal Meetings Conducted	18,454	48,295	16,460	-65.9%
	Joint Motion Agreements/Toplines	138,849	95,999	115,130	19.9%
Special Valuation Applications		575	1,428	1,120	-21.6%

BUSINESS PERSONAL PROPERTY APPRAISAL

The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures, and vehicles; they are also responsible for administering abatements, special inventory, and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation, and minerals.

Business Personal Property					
Performance Metric/Task:		**2022**	**2023**	**2024**	**% Inc (Dec)**
NOAV	Total Noticed Properties	36,965	34,961	34,200	-2.2%
	Properties noticed by June 1st	7,982	17,924	11,799	-34.2%
	% Noticed by June 1st	21.6%	51.3%	34.5%	-32.7%
Protests	Total Protests	4,965	4,817	5,104	6.0%
	Formal Hearings	875	425	530	24.7%
	Informal Agreements Reached	2,558	1,568	1,846	17.7%
	Informal Meetings Conducted	3,993	3,022	1,908	-36.9%
	Joint Motion Agreements/Toplines	191	339	472	39.2%
Renditions	Renditions Mailed	36,780	35,875	34,793	-3.0%
	Renditions Processed	25,385	23,657	23,892	1.0%
	Rendition Extension Request Processed	N/A	3,478	2,968	-14.7%
	% of Renditions Filed with Extension Request	N/A	14.7%	12.4%	-15.7%
Fieldwork: Total Field Checks		9,702	8,906	8,597	-3.5%
Special Inventory Tax		729	726	758	4.4%

Property Owner Outreach and Support Functions

The property owner outreach and support functions are comprised of the Communications Department and the Customer Service department. There are 22 full-time employees performing property owner outreach and support functions. The public outreach is managed by the District's Chief Strategy Officer and the property owner support functions are managed by the Customer Service Director.

PROPERTY OWNER OUTREACH

The property owner outreach is designed to provide beneficial information to property owners on the property tax system and processes and procedures of the Travis Central Appraisal District. These educational opportunities are provided through public outreach events and through messaging available on the District's public website.

Property Owner Outreach					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
Traditional Media	Total Coverage	242	187	222	18.7%
	Positive Coverage	87%	95%	95%	0.0%
	On Message	91%	95%	97%	2.1%
Digital Media	Total Website Visits	3,374,650	3,411,066	1,268,908	-62.8%
	Exemptions Page Visits	251,836	192,988	157,498	-18.4%
	Protests Page Visits	182,429	165,811	111,208	-32.9%
	Website Resource Downloads	N/A	41,924	34,316	-18.1%
Outreach Events	Outreach events attended	7	13	50	284.6%
	Outreach- People Reached (In Person)	N/A	624	2,200	252.6%
	Outreach- People Reached (Replays)	N/A	7,827	645	-91.8%

CUSTOMER SERVICE

The Customer Service department is responsible for representing the District in frequent contact with the public. This department assists property owners, property tax professionals, attorneys, and the general public with any request. The customer service department administers homestead, disabled veteran, and over-65 exemptions, and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

Customer Service					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
Property Owner Assistance	Calls Answered	N/A	66,180	65,665	-0.8%
	Emails Answered	55,642	34,661	31,548	-9.0%
	In Person Transactions	8,242	10,381	10,330	-0.5%
	In-Person Wait Time	6.85 minutes	5.22 minutes	7.06 minutes	35.2%
Exemptions Processed		42,151	65,443	30,602	-53.2%

Support Services

The support services functions for the Travis Central Appraisal District are divided into five departments- Administration, Legal, Information Technology, Geographic Information Systems, and Appraisal Support. These five support departments contain 52 full-time employees. Within these departments, there are an additional 4 Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR).

ADMINISTRATION

The administration department plans, organizes, directs, and controls the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, records management, and mail services. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents.

Finance				
Performance Metric/Task:	2022	2023	2024	% Inc (Dec)
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	N/A
GFOA Distinguished Budget Award	Yes	Yes	Yes	N/A
GFOA Award for Popular Annual Financial Report	Yes	Yes	Yes	N/A
GTOT Investment Policy Certificate of Distinction	Yes	Yes	Yes	N/A
Vendor Payments Issues (Checks & ACH)	3,343	3,572	3,833	7.3%
Purchase Orders Issued	196	235	262	11.5%

LEGAL

The legal department manages post-administrative appeals, including lawsuits, arbitrations, SOAH hearings, mediations, and settlement conferences (internally and those of outside counsel), preparation and review of expert reports, filing and answering lawsuits, preparing and answering discovery, motions, and judgments, and providing legal advice on day-to-day issues arising out of issues involving the Texas Property Tax Code, exemption application, contracts, open meetings, and public information requests. The litigation appraisers handle all arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations and settlement conferences involving real property.

Legal				
Performance Metric/Task:	**2022**	**2023**	**2024**	**% Inc (Dec)**
Lawsuits Filed (Cause Number)	1,783	2,451	2,512	2.5%
Lawsuits Filed (Property ID)	3,420	4,285	4,388	2.4%
Number of Agreed Judgements (by Cause Number)	740	757	582	-23.1%
Number of Agreed Judgements (by Property ID)	1,548	1,356	1,217	-10.3%
Settlement Conferences Held (Days)	93	97	95	-2.1%

INFORMATION TECHNOLOGY

The Information Technology department's function is to manage the activities of the information technology environment including the network, security, database, and CAMA software administration. This department is highly technical in all areas for troubleshooting, evaluating, and recommending changes to current and future network requirements to meet the District's needs. The IT department works closely with management and the District's software vendor to help design and implement new software features and programming changes, including changes required by legislative mandate. This department coordinates supplement processing with entities and District staff, works with various departments of the taxing units to electronically exchange information and provide data/information for all taxing units as requested. The IT department also processes record requests requiring computer-generated information.

IT				
Performance Metric/Task:	**2022**	**2023**	**2024**	**% Inc (Dec)**
Help Desk Ticket Count	4,595	1,911	1,898	-0.7%
Servers Supported	44	44	49	11.4%
System Uptime	96.8%	100.0%	100.0%	0.0%
True Prodigy Tickets Submitted	1,220	823	1,178	43.1%

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The GIS department's function is to set up new real estate accounts as recorded on subdivision plats, condominium declarations, and deed records recorded at the Travis County clerk's office. It is also the responsibility of the GIS department to maintain current ownership and mailing addresses on these properties. Ownership records are recorded and received from the Travis County Clerk and District Clerk offices. Mailing address changes are received from the property owners and the United States Postal Service. The GIS department is also responsible for maintaining current taxing entity records. The annexation and de-annexation information is received from the various taxing entities.

Geographic Information Systems (GIS)				
Performance Metric/Task:	**2022**	**2023**	**2024**	**% Inc (Dec)**
Deed Transactions	42,737	33,827	33,736	-0.3%
New Condos	393	396	291	-26.5%
New Units	6,874	5,575	4,137	-25.8%
New Subdivision	302	264	239	-9.5%
New Lots	2,768	3,017	4,843	60.5%
Total Numbers of Clerk-Filed documents Reviewed by Staff	N/A	N/A	147,264	N/A
Property Merges Processed	139	253	588	132.4%
Property Splits Processed	588	548	600	9.5%

APPRAISAL SUPPORT

The Appraisal Support department is responsible for accurately entering data, ensuring protests are entered in a timely manner, verifying that all required forms are executed appropriately, scheduling protest hearings, and ensuring that customers receive prompt attention and accurate information.

Appraisal Support				
Performance Metric/Task:	**2022**	**2023**	**2024**	**% Inc (Dec)**
Appointment of Agents Processed	67,000	90,200	77,560	-14.0%
Rendition Data Entry	22,200	23,700	21,460	-9.5%
Builder Plans Processed	2,300	7,200	5,750	-20.1%
Solar Exemptions Processed	1,738	3,100	3,280	5.8%
Special Inventory Tax Statements Entered	6,000	8,200	8,500	3.7%

VISIT OR CONTACT US

Office Location
Travis Central Appraisal District
850 E. Anderson Lane
Austin, Texas 78752

Mailing Address
P.0. Box 149012
Austin, TX 78714-9012

Customer Inquiries and Assistance
Phone: (512) 834-9138
Email: CSinfo@tcadcentral.org
Website: www.traviscad.org

Business Hours
M, W, F — 7:45am-4:45pm
Tu, Th — 9:00am – 4:45pm

Directions

From North Austin
From north Austin go south on IH 35. Take the 183/Saint Johns Ave exit which will be exit number 240A-239. Turn left at the light onto highway 183 South staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From South Austin
From south Austin go north on IH 35. Take the 183/Saint John's Ave exit which will be exit number 240A - 239. Turn right on Hwy 183 staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

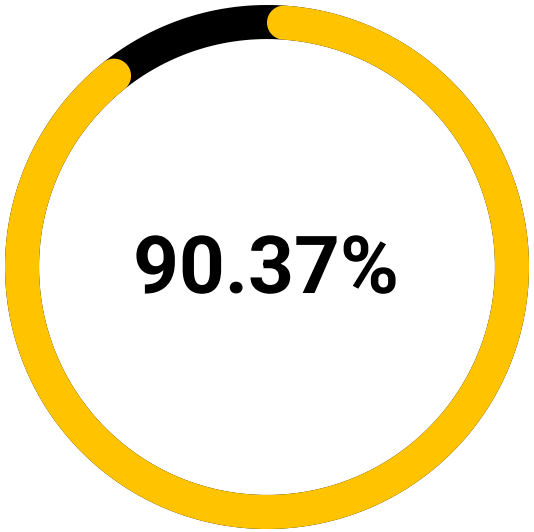
From East Austin
From east Austin, head west on Hwy 183 and take the I-35/Lamar Blvd/TX-275 Loop exit. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From West Austin
From west Austin, head east on Hwy 183 and take the US 290/Cameron Road exit. Make a U-turn onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

Travis Central Appraisal District
Homestead Verification Program

Total HS Exemptions Audited	82,276
HS Verification Complete	74,353
HS Verification Pending	8,082
Nonresponsive Property Owners	974
Exemptions Removed	2,593
% of Total Audit	3.15%

% Complete:



ISD	Total Audit	Total Complete	% Complete
Austin ISD	47,136	43,007	91.4%
Coupland ISD	7	5	71.4%
Del Valle ISD	3,190	2,835	88.9%
Dripping Springs ISD	10	8	80.0%
Eanes ISD	4,217	3,769	89.4%
Elgin ISD	318	273	85.9%
Hays Consolidated ISD	4	4	100.0%
Johnson City ISD	5	2	40.0%
Lago Vista ISD	1,257	1,113	88.5%
Lake Travis ISD	4,341	3,863	89.0%
Leander ISD	3,824	3,435	89.8%
Manor ISD	2,583	2,226	86.2%
Marble Falls ISD	197	161	81.7%
Pflugerville ISD	10,577	9,418	89.0%
Round Rock ISD	4,610	4,234	91.8%
TOTAL	***82,276***	***74,268***	***90.27%***

As of March 6, 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

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

27 **Webinar: BPP Explained**
Travis Central Appraisal District

MARCH 2025

1 **Property Tax 101 Town Hall**
Circle C HOA

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

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

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

29 **Exemption Clinic**
Pflugerville Public Library

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.

24 **Notices & The Protest Process**
Realty Austin/Mueller Residential

TBD **Webinar: Notices & The Protest Process**
Travis Central Appraisal District

MAY 2025

Protest Deadline and Start of Informal Meetings

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

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

COMPILED AS OF MARCH 5, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

COMMUNITY OUTREACH

COMMUNITY OUTREACH CALENDAR

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 Available

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 MARCH 5, 2025

TRAVIS CENTRAL APPRAISAL DISTRICT

TAXPAYER EXPERIENCE SNAPSHOT

CUSTOMER SERVICE

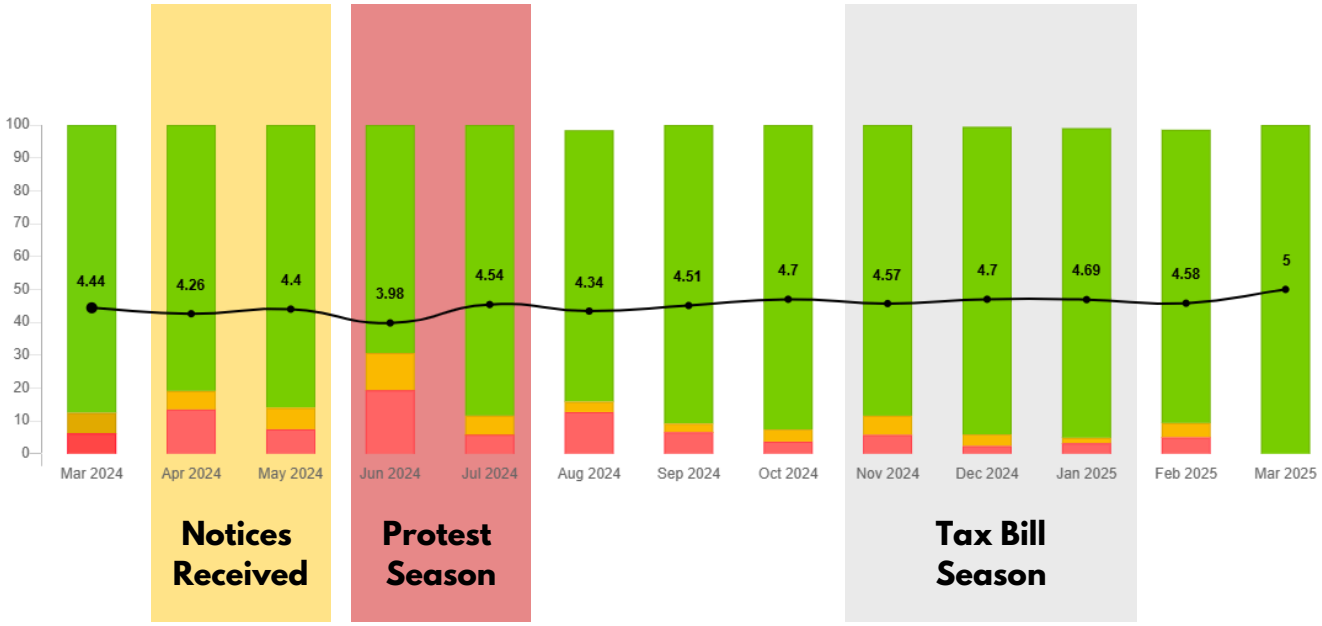
Average In-Person Wait Time	6:16 minutes
Average Phone Wait Time	15:00 minutes
Average Exemption Processing Time	21 business days
Yes, my inquiry was resolved.	95%
I am satisfied with the time it took to resolve my issue.	88.8%
My TCAD representative was knowledgeable about my issue.	89.5%
My TCAD representative was professional and courteous.	92.3%



4.66/5

TAXPAYER SATISFACTION RATING

A CLOSER LOOK: ONE YEAR OF CUSTOMER FEEDBACK



DATA COMPILED FROM JANUARY 1 - MARCH 5, 2025

2025 Legislative Tracking

Track	Count
Priority_Hot Watch	***22***
Ag	8
Appraisal	15
Appraisal Limitations	53
ARB	7
CAD Administration	40
Collections	28
Disannexations	2
Exemptions	89
HR & Finance	88
Litigation	11
Omnibus	1
Open Meeting/Records	49
OV65 Ceiling	3
PVS	12
School Finance	68
Tax Rate & Entities	48
Filed and Misc	94
Total	**638**

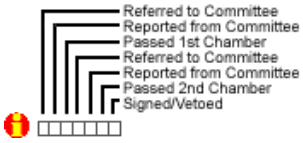
Total Bills Filed:	**6,817**
Tracked Bills:	**638**

As of March 6, 2025

Telicon
Bill Tracking Report

03-06-2025 - 11:13:57

- Action in the date range *- Link to Related Information* ( ) - Priority



ARB

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 (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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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 (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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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 (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 1745 (1) Bell, Keith(R)

Relating to the procedure for protests before appraisal review boards.

Companions: HB 4634 Shine, Hugh (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

SB 974 (2) Eckhardt, Sarah(D)

Relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.

Companions: HB 2420 Shine, Hugh (Refiled from 88R Session)
SB 361 Eckhardt, Sarah (Refiled from 88R Session)

AI Summary: This bill amends Section 6.412(c) of the Tax Code related to the eligibility of individuals serving on the appraisal review board. It clarifies that while certain individualsincluding members of the board of directors, officers, or employees of the appraisal district, employees of the comptroller, and members of the governing body or officers of a taxing unitare ineligible to serve on the board, the new provision states that personnel employed as teachers within a school district are now explicitlyallowed to serve on the appraisal review board. This change opens up opportunities for educators to participate in this governance role, thereby promoting community involvement in the appraisal process. The Act is set to take effect on September 1, 2025, providing a timeline for implementation of these changes.

Track Name(s): CAD Administration, ARB, TAAD- SUPPORT

Bill History: 01-29-25 S Filed
02-13-25 S Introduced and referred to committee on Senate Local Government

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SB 982 (5) Hughes, Bryan(R) Relating to appeals to justice courts of certain appraisal review board orders.

Companions: SB 2353 Hughes, Bryan (Refiled from 88R Session)

AI Summary: The bill introduces a new framework within the Texas Tax Code, specifically in Chapter 42, to allow property owners the option to appeal certain appraisal review board orders directly to justice courts. This is established in the newly added Subchapter B-1.

Under Section 42.35, the criteria for appealing to a justice court include limitations to appeals concerning appraised value, inequality of appraisals, or eligibility for tax exemptions, with a cap on the disputed tax amount of $20,000 based on the previous years tax rate. The bill also outlines that any appeals can be filed in the justice precinct where the property is situated.

In cases where the justice court lacks jurisdiction, the law stipulates a process for property owners to then pursue their appeals in district court within 30 days of dismissal. This section also clarifies that several pre-existing sections of the tax code remain relevant to justice court appeals, ensuring consistency in procedural aspects.

Moreover, the bill allows appraisal districts the option to be represented by legal counsel during these justice court proceedings, thus giving them flexibility in representation. The changes implemented by this bill take effect on September 1, 2025 and apply to all applicable appeals, regardless of when the original orders were issued.

Track Name(s): ARB, TAAD- OPPOSE

Bill History: 01-29-25 S Filed
02-13-25 S Introduced and referred to committee on Senate Local Government

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SB 1163 (5) Hughes, Bryan(R) Relating to the circumstances under which an appraisal review board is required to postpone a protest hearing.

Companions: SB 899 Hughes, Bryan (Refiled from 88R Session)

AI Summary: This bill amends sections of the Tax Code to refine the rules governing the postponement of protest hearings by appraisal review boards. Notably, the legislation enables both property owners and persons authorized by them to request a postponement of the hearing without the necessity of providing a reason. Previously, only designated agents had this right. The bill maintains that while one postponement is granted without cause, further postponements can be made if there is good cause or consentfrom the chief appraiser, emphasizing increased flexibility for the involved parties.

In addition, if a property owner or their designated agent fails to appear at a scheduled hearing, they can file for a new hearing within four days post-hearing by providing a written statement with justification for their absence. This bill significantly expands the definition of good cause to now explicitly include circumstances in which the owner or agent is engaged in a different hearing before another panel of the same appraisal review board, thus addressing situations that may have previously hindered attendance. The bill is set to take effect on September 1, 2025.

Track Name(s): ARB, TAAD- OPPOSE

Bill History: 02-07-25 S Filed
02-28-25 S Introduced and referred to committee on Senate Local Government

Total ARB Bills: 7

Ag

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.

Companions: HJR 31 Guillen, Ryan (Enabling)
3-10-25 H Meeting set for 2:00 P.M., JHR 140, House Ways and Means

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
02-27-25 H Introduced and referred to committee on House Ways and Means
03-10-25 H Meeting set for 2:00 P.M., JHR 140 - House Ways and Means

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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
03-03-25 H Introduced and referred to committee on House State Affairs

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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 (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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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 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

SB 1481 Hall, Bob(R)

Relating to the treatment for ad valorem tax purposes of land and equipment used for hydroponic farming.

Companions: HB 3006 Hefner, Cole (Refiled from 88R Session)

AI Summary: This bill addresses the treatment of land and equipment used in hydroponic farming for ad valorem tax purposes in Texas. Significant changes include the explicit recognition of hydroponic farming as a valid method of producing farm or ranch products. This recognition aims to

integrate hydroponics into the existing agricultural tax framework, reflecting its increasing relevance in modern agricultural practices.

Specifically, Section 1 adds a new subsection to Section 11.161 of the Tax Code, confirming the eligibility of hydroponic produce for tax considerations. Section 2 amends the definition of "agriculture" in Section 23.42, explicitly stating that hydroponic farming is encompassed within agricultural practices. Furthermore, Section 3 revises the definition of "agricultural use" to include land utilized for hydroponic farming, thereby ensuring that such land is treated similarly to traditional forms of agriculture concerning tax classifications.

The effective date for these changes is set for January1, 2026, meaning that ad valorem taxes for relevant tax years will support this updated understanding of agricultural practices. Overall, the bill modernizes tax regulations to reflect the growing importance of innovative farming techniques like hydroponics in the agricultural sector.

Track Name(s): Ag

Bill History: 02-20-25 S Filed

SB 1546 Perry, Charles(R) Relating to the appraisal for ad valorem tax purposes of certain land on the basis of the land's productivity value when a portion of the land is taken for a right-of-way through an exercise of the power of eminent domain.

AI Summary: This bill focuses on the provisions regarding the appraisal of land when parts are taken for right-of-way purposes under eminent domain, aiming to protect agricultural designations and appraisals. It adds Section 23.424 to the Tax Code, asserting that land designated for agricultural use retains its status even when a portion is taken for a right-of-way, provided that the remaining land meets the necessary criteria. Furthermore, it modifies Section 23.46(e-1) to eliminate the previously set limitation on width concerning right-of-way impacts on land's agricultural usability, thus further safeguarding landowner rights. Additionally, Section 23.527 reinforces that the qualification for agricultural appraisal remains intact as long as the unacquired portion of the land satisfies the appraisal criteria, regardless of the portion taken. The bill stipulates that these amendments will be applicable for ad valorem tax purposes beginning January 1, 2026, thereby providing clear provisions for landowners facing eminent domain actions affecting their agricultural lands.

Track Name(s): Ag

Bill History: 02-21-25 S Filed

Total Ag Bills: 8

Appraisal

HB 247 (3) Guillen, Ryan(R) Relating to the taxation of border security infrastructure.

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
02-27-25 H Introduced and referred to committee on House Ways and Means
03-10-25 H Meeting set for 2:00 P.M., JHR 140 - House Ways and Means

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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
02-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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
03-04-25 H Introduced and referred to committee on House Trade, Workforce, Economic Development

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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 2519 (3) Holt, Janis (F)(R) Relating to disclosures required to record an instrument conveying real property.

AI Summary: This bill amends the Property Code of Texas to establish new requirements for what must accompany the recording of instruments conveying real property. Notably, it adds that such instruments cannot be recorded unless they are signed, acknowledged, or sworn to, and are accompanied by a completed notice of real property title transfer that adheres to new standards defined in Chapter 16.

The newly introduced Section 16.001 specifies that the notice must detail vital information including the names and addresses of both the grantor and grantee, along with their social security or taxpayer identification numbers. Furthermore, the procedures for compiling this information involve oath signing or an unsworn declaration.

The bill emphasizes confidentiality; notices filed must be kept separate by the county clerk and are not publicly disclosed, with exceptions for state agencies that require access for government purposes.

The bill mandates the commissioner of the General Land Office to create a form to streamline this process, ensuring comprehensive data capture about the transaction. The changes are set to take effect on September 1, 2025, but they will only apply to instruments filed for recording on or after January 1, 2026.

Track Name(s): Appraisal

Bill History: 02-06-25 H Filed

HB 2930 (3) Money, Brent (F)(R) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.

Companions: HB 3857 Thimesch, Kronda (F) (Refiled from 88R Session)
SB 1455 Paxton, Angela (Refiled from 88R Session)

AI Summary: This bill amends the Tax Code to refine eligibility criteria for land appraisal as qualified open-space land for ad valorem tax purposes. The existing definition of qualified land now includes requirements for chief appraisers to differentiate the degree of intensity associated with various agricultural methods, such as those for organic or sustainable products. Additionally, the definition of agricultural use is expanded to explicitly include the production of fruits and vegetables, thereby increasing the types of agricultural activities recognized by the law.

Moreover, the bill introduces the creation of guidelines for uncommon agricultural uses, mandating the comptroller to consult with stakeholders in developing standards on how multiple agricultural uses can cumulatively meet established intensity levels. Specific provisions outline eligibility for lands smaller than 10 acres and provide restrictions if their use changes to wildlife management.

The bill also emphasizes educational initiatives to help chief appraisers utilize these new guidelines effectively. These reforms aim to modernize the appraisal criteria for open-space land in Texas, ultimately taking effect for tax years starting on or after January 1, 2027, with guidelines required to be distributed by September 1, 2026.

Track Name(s): Appraisal

Bill History: 02-18-25 H Filed

HB 3258 (3) Button, Angie Chen(R) Relating to the imposition of a penalty for failure to timely file a rendition statement or property report with the chief appraiser of an appraisal district.

Companions: SB 1951 Paxton, Angela (Identical)
3- 5-25 S Filed

AI Summary: This bill establishes new regulations concerning the penalties for the failure to timely file rendition statements or property reports with the chief appraiser of an appraisal district. A significant change is the introduction of a 10 percent penalty calculated on the total amount of taxes imposed on the property for that specific year. The chief appraiser is required to send a certified mail notice regarding this penalty by June 1. The notice must include the penalty

amount and can be sent alongside a notice of appraised value, with the two amounts clearly stated as separate line items on the tax bill.

Additionally, the bill ensures that the penalty is added to the original tax amount and becomes part of the tax on the property, secured by the tax lien. Importantly, Section 22.28(d) of the Tax Code is repealed, removing any previous stipulations that may have conflicted with these new provisions. The changes set forth by this Act will only apply to ad valorem tax years beginning on or after January 1, 2026, indicating a phased implementation intended to provide clarity and compliance for taxpayers and appraisal districts.

Track Name(s): Appraisal

Bill History: 02-24-25 H Filed

HB 3424 (3) Capriglione, Giovanni(R) Relating to the ad valorem taxation of certain dealer's heavy equipment inventory.

AI Summary: This bill establishes significant changes to the ad valorem taxation framework for heavy equipment dealers in Texas, focusing on greater clarity and efficiency. Specifically, it mandates that owners assign a unit property tax to each heavy equipment item sold, leased, or rented, which is calculated based on the sales price or lease payments multiplied by the unit property tax factor. Notably, equipment leased to the United States or its agencies is exempt from this collection requirement.

The reporting and payment structures are revised to operate on a quarterly basis rather than monthly, enhancing fiscal organization. Dealers are now required to complete a standardized heavy equipment inventory tax statement form each quarter, regardless of whether they made any transactions. The required details of the statement have shifted towards a more comprehensive summary approach, including aggregate amounts received and total tax assigned. A new clause stipulates that the tax collector must give owners written notification by December 15 each year regarding the tax factor for the following year.

Moreover, the bill allows for the future upholding of obligations by individuals who purchase a dealers business, enabling them to utilize the same unit property tax factor as the original owner. Importantly, even under this arrangement, the original owner is not exempt from tax liability. The Act will take effect on January 1, 2026, and it applies only to taxes imposed in tax years that begin on or after this date.

Track Name(s): Appraisal

Bill History: 02-26-25 H Filed

HB 3524 (1) Capriglione, Giovanni(R) Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.

AI Summary: This legislation aims to refine the process of ad valorem tax protests and appeals concerning the unequal appraisal of properties in Texas. The most notable changes include the addition of Subsection (b-1) to Section 41.43 of the Tax Code, which asserts that during protests, the appraisal district and appraisal review board are prohibited from presenting or considering any evidence regarding the market value of the property being protested under Subsection (b)(3). Similarly, Section 42.26 is updated with Subsection (a-1), which states that the appraisal district and court cannot consider market value evidence during appeals for relief under Subsection (a)(3).

Further amendments to Section 42.26(d) clarify that, contingent on compliance with these new restrictions, any value calculations for properties involved in legal suits must derive from the market value set by the appraisal district when applicable limitations are active. These changes are explicitly applicable only to protests or appeals filed after the Act's effective date of January 1, 2026, ensuring that prior filings remain governed by existing laws. The overall intent is to streamline tax disputes while reducing reliance on market value assessments, which may lead to improved equity and fairness in property tax evaluations.

Track Name(s): Priority_Hot Watch, Appraisal, Litigation

Bill History: 02-28-25 H Filed

HB 3557 (3) Raymond, Richard(D) Relating to the exclusion from the market value of real property for ad valorem tax purposes of the value of any incomplete structure located on the property.

AI Summary: This bill introduces Section 23.015 to Subchapter A of Chapter 23 in the Tax Code, which focuses on the valuation of real property for ad valorem tax purposes. The main purpose of this section is to allow tax appraisers to exclude the value of any incomplete structures intended for human occupancy from their calculations of market value. A structure must meet three specific criteria

to qualify for this exclusion: it must be designed for human use, be physically separate from other structures on the property, and be incomplete as of January 1 of the relevant tax year.

The bill also establishes definitions concerning completion, stating a structure is full when a certificate of occupancy is issued or, if no such certificate is required, when construction ceases. This legislative change aims to prevent property owners from being taxed on incomplete structures, thus providing potential financial relief. Importantly, this section will take effect starting with tax years from January 1,2026, onward, ensuring that property owners can benefit from this new exclusion in future assessments.

Track Name(s): Appraisal

Bill History: 02-28-25 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	(Refiled from 88R Session)
HB 1547	Raymond, Richard	(Enabling)
	12- 9-24 H Filed	

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

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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	(Refiled from 88R Session)
SB 1454	Paxton, Angela	(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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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
02-03-25 S Introduced and referred to committee on Senate Local Government

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SB 1412 (3) Nichols, Robert(R) Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified timber land following the death of the owner of the land.

Companions: HB 3370 Ashby, Trent (Identical)
2-26-25 H Filed

AI Summary: This bill aims to amend the Texas Tax Code, specifically Section 23.751, pertaining to the appraisal of land for ad valorem tax purposes as qualified timber land upon the death of the landowner. The new provisions in Subsection (a-1) allow for the acceptance and approval of late applications for appraisal under this subchapter under certain conditions, including previous appraisal status, change in ownership due to the owner's death, and timely filing by an eligible person, such as a surviving spouse or child.

Importantly, the bill clarifies that if a late application under this new provision is approved, it will not incur the usual penalty associated with late applicationsthus providing relief to families dealing with the loss of a loved one while also managing tax responsibilities.

Furthermore, the act specifies that these changes apply only to applications filed on or after its effective date, January 1, 2026. This measure aims to simplify and provide a smoother process for surviving relatives to secure appropriate tax appraisals for inherited land, reflecting the state's consideration of the emotional and administrative burden on grieving families.

Track Name(s): Appraisal

Bill History: 02-19-25 S Filed

Total Appraisal Bills: 15

Appraisal Limitations

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) (Identical)
12-16-24 H Filed
HJR 26 Metcalf, Will (Enabling)
3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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
02-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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.

Companions: HJR 30 Goodwin, Vikki (Enabling)
3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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
02-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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.

Companions:

HJR 32	Metcalf, Will	(Enabling)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	

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
02-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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	(Refiled from 88R Session)
HB 1223	Metcalf, Will	(Refiled from 88R Session)
HB 1733	Leach, Jeff	(Refiled from 88R Session)
HB 3972	Cook, David	(Refiled from 88R Session)
SB 152	Kolkhorst, Lois	(Refiled from 88R Session)
SB 881	Creighton, Brandon	(Refiled from 88R Session)
HB 356	Metcalf, Will	(Identical)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HB 442	Bell, Cecil	(Identical)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 36	Bell, Keith	(Enabling)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SB 320	Creighton, Brandon	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SB 321	Kolkhorst, Lois	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax

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	(Refiled from 88R Session)
HB 1223	Metcalf, Will	(Refiled from 88R Session)
HB 1733	Leach, Jeff	(Refiled from 88R Session)
HB 3972	Cook, David	(Refiled from 88R Session)
SB 152	Kolkhorst, Lois	(Refiled from 88R Session)
SB 881	Creighton, Brandon	(Refiled from 88R Session)
HB 338	Bell, Keith	(Identical)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HB 442	Bell, Cecil	(Identical)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 39	Metcalf, Will	(Enabling)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SB 320	Creighton, Brandon	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SB 321	Kolkhorst, Lois	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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HB 375 Vasut, Cody(R) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Companions:

HJR 45	Vasut, Cody	(Enabling)

3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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.

Companions: HJR 55 Morales, Christina (Enabling)
3- 3-25 H Introduced and referred to committee on House Ways and Means

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
02-28-25 H Introduced and referred to committee on House Ways and Means

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HB 398 Tepper, Carl(R)

Relating to the limitations on increases in the appraised value of certain property for ad valorem tax purposes.

Companions: HJR 56 Tepper, Carl (Enabling)
3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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	(Refiled from 88R Session)
HB 1223	Metcalf, Will	(Refiled from 88R Session)
HB 1733	Leach, Jeff	(Refiled from 88R Session)
HB 3972	Cook, David	(Refiled from 88R Session)
SB 152	Kolkhorst, Lois	(Refiled from 88R Session)
SB 881	Creighton, Brandon	(Refiled from 88R Session)
HB 338	Bell, Keith	(Identical)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HB 356	Metcalf, Will	(Identical)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 50	Bell, Cecil	(Enabling)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SB 320	Creighton, Brandon	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SB 321	Kolkhorst, Lois	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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	(Identical)
	1-16-25 H Filed	
HJR 53	Bell, Cecil	(Enabling)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	

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
02-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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.

Companions: HJR 68 Bernal, Diego (Enabling)
3- 4-25 H Introduced and referred to committee on House Ways and Means

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
03-04-25 H Introduced and referred to committee on House Ways and Means

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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: HJR 59 Bucy, John (Enabling)
3- 4-25 H Introduced and referred to committee on House Ways and Means
SB 488 Kolkhorst, Lois (Identical)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
03-04-25 H Introduced and referred to committee on House Ways and Means

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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	(Refiled from 88R Session)
HJR 74	Toth, Steve	(Enabling)
	11-12-24 H Filed	

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 1430 Metcalf, Will(R) Relating to a limitation on increases in the appraised value of certain commercial real property for ad valorem tax purposes.

Companions:

HJR 101	Metcalf, Will	(Enabling)
	11-20-24 H Filed	

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 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	(Refiled from 88R Session)
HJR 83	Raymond, Richard	(Enabling)
	11-12-24 H Filed	

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 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	(Identical)
	2-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 104	Barry, Jeffrey (F)	(Enabling)
	12-16-24 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 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.

Companions:

HJR 105	Button, Angie Chen	(Enabling)
	12-17-24 H Filed	

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 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 (Identical)
2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals
HJR 114 Cook, David (Enabling)
1-16-25 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 3130 Bhojani, Salman(D)

Relating to a limitation on increases in the appraised value for ad valorem tax purposes of residential real property leased to an elderly person.

Companions: HJR 147 Bhojani, Salman (Enabling)
2-21-25 H Filed

AI Summary: This bill establishes a new legislative framework aiming to protect elderly renters by limiting the increases in property valuations for those leasing residential real property. Under Section 23.232, the concept of a limitation on appraised value is introduced, specifically designed for properties leased to individuals 65 years or older. The definitions include "fair market rent," which ties the allowable rental price to standards set forth by the U.S. Department of Housing and Urban Development, and "new improvement," which excludes standard repairs and maintenance work.

Importantly, the bill mandates that property tax offices can only increase a propertys appraised value up to either the last assessed market value or a calculated cap involving increments based on prior appraised values and any verified new improvements, thus preventing significant tax burdens for elderly tenants. The chief appraiser is tasked with ensuring that property values reflect the changes established by this new section, understanding that only partial parcels may qualify for the cap.

To apply for the limitation, owners must submit an annual application, and failure to comply with this regulation can result in the forfeiture of the tax cap for that year. The Act will take effect on January 1, 2026, provided voters approve a corresponding constitutional amendment during the 2025 legislative session, highlighting the need for community involvement in shaping tax policy impacting vulnerable populations. If the amendment fails, the bill becomes void.

Track Name(s): Appraisal Limitations

Bill History: 02-20-25 H Filed

HB 3212 Dean, Jay(R)

Relating to providing for a reduction of the appraised value of a residence homestead for ad valorem tax purposes for the first tax year in which the owner qualifies the property for a residence homestead exemption.

Companions: HJR 153 Dean, Jay (Enabling)
2-24-25 H Filed

AI Summary: This bill aims to provide tax relief to homeowners transitioning their residence homestead exemption from one property to another. It amends Section 23.23 of the Tax Code, adding provisions (h), (i), and (j) that specifically address how the appraised value of a new residence

homestead will be calculated for the first tax year following qualification.

Notably, the reduction in appraised value is intended to mitigate financial discrepancies arising from the limits on assessed value increases of the previous homestead, ensuring homeowners do not face steep increases when moving.

Additionally, to receive this reduction, homeowners who change appraisal districts must secure a written certificate from the chief appraiser of their previous district, which will clarify their entitlement and assist in calculating the reduction amount.

Eligibility for these benefits is further restricted to those homeowners whose new homestead exemption qualification begins on or after January 1, 2026. Importantly, the implementation of this bill is contingent on the successful voter approval of a constitutional amendment relating to these provisions, meaning that if the amendment does not pass, the bill will not take effect.

Track Name(s): Appraisal Limitations

Bill History: 02-24-25 H Filed

HB 3235 Turner, Chris(D)

Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

AI Summary: This bill addresses the limitations on increases in the appraised value of residence homesteads for ad valorem tax purposes in Texas. The key change lies in how the appraised value is determined for tax years following the enactment of the bill. The revised Section 23.23(a) specifies that the appraised value of a residence homestead for a tax year must now be equal to a new limit, which cannot be arbitrarily set by the appraisal office.

The revised limit is the lesser of: 1. The most recentmarket value determined by the appraisal office. 2. A complex calculation involving 10 percent of the appraised value from the previous tax year, the previous year's appraised value, and the market value of new property improvements.

This reform aims to provide clearer guidance on how appraisals should be handled, restricting potential increases in appraised values that could lead to higher tax bills for homeowners. The implementation of this bill is set to take effect on January 1, 2026.

Track Name(s): Appraisal Limitations

Bill History: 02-24-25 H Filed

HB 3823 Lowe, David (F)(R)

Relating to the determination of the appraised value of a residence homestead for ad valorem tax purposes.

AI Summary: This bill aims to modify the procedures for determining the appraised value of residence homesteads for ad valorem tax purposes in Texas. Key provisions include raising the maximum increase in appraised value from 10% to 15%, allowing appraisal offices to adjust the value based on the greater of either the most recent market value or the enhanced cap during the last appraised year.

A significant addition is the authority granted to the commissioners court of a county to call an election, enabling voters to decide on a percentage limitation greater than what is specified in the bill for appraising residence homesteads. This decision-making process around limitations is intended to increase local control over tax-related issues.

The bill also revamps reappraisal rules, stipulating that residence homesteads should be reappraised no more than once every three years unless certain conditions like the expiration of a limitation arise. A new definition and exclusions for what constitutes "new improvements" are introduced, emphasizing the market value adjustments based on significant construction rather than maintenance improvements.

Additionally, provisions are laid out for cases where property is replaced due to damage, detailing how to treat these structures for appraisal purposes. The bill is set to take effect on January 1, 2026, contingent upon the approval of a related constitutional amendment regarding appraised value limitations.

Track Name(s): Appraisal Limitations

Bill History: 03-05-25 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.

Companions: HB 202 Metcalf, Will (Enabling)
2-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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.

Companions: HB 203 Goodwin, Vikki (Enabling)
2-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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 (Refiled from 88R Session)
HB 273 Metcalf, Will (Enabling)
2-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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	(Refiled from 88R Session)
HJR 73	Metcalf, Will	(Refiled from 88R Session)
HJR 95	Leach, Jeff	(Refiled from 88R Session)
HJR 160	Cook, David	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois	(Refiled from 88R Session)
SJR 47	Creighton, Brandon	(Refiled from 88R Session)
HB 338	Bell, Keith	(Enabling)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 39	Metcalf, Will	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 50	Bell, Cecil	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SJR 21	Creighton, Brandon	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SJR 22	Kolkhorst, Lois	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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	(Refiled from 88R Session)
HJR 73	Metcalf, Will	(Refiled from 88R Session)
HJR 95	Leach, Jeff	(Refiled from 88R Session)
HJR 160	Cook, David	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois	(Refiled from 88R Session)
SJR 47	Creighton, Brandon	(Refiled from 88R Session)
HB 356	Metcalf, Will	(Enabling)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 36	Bell, Keith	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 50	Bell, Cecil	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SJR 21	Creighton, Brandon	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SJR 22	Kolkhorst, Lois	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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	(Refiled from 88R Session)
HJR 49	Geren, Charlie	(Refiled from 88R Session)
HB 455	Schofield, Mike	(Enabling)
	2-28-25 H Introduced and referred to committee on House Ways and Means	
HJR 111	Shaheen, Matt	(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
03-03-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions:

HB 375	Vasut, Cody	(Enabling)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax

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	(Refiled from 88R Session)
HJR 73	Metcalf, Will	(Refiled from 88R Session)
HJR 95	Leach, Jeff	(Refiled from 88R Session)
HJR 160	Cook, David	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois	(Refiled from 88R Session)
SJR 47	Creighton, Brandon	(Refiled from 88R Session)
HB 442	Bell, Cecil	(Enabling)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 36	Bell, Keith	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 39	Metcalf, Will	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SJR 21	Creighton, Brandon	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SJR 22	Kolkhorst, Lois	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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:

HB 490	Bell, Cecil	(Enabling)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 114	Cook, David	(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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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.

Companions:

HB 398	Tepper, Carl	(Enabling)
	2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	

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
03-03-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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: HB 670 Bucy, John (Enabling)
3- 4-25 H Introduced and referred to committee on House Ways and Means
SJR 26 Kolkhorst, Lois (Identical)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
03-04-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HB 1430 Metcalf, Will (Enabling)
11-20-24 H Filed

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 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.

Companions: HB 1622 Barry, Jeffrey (F) (Enabling)
12-16-24 H Filed

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.

Companions:

HB 1648	Button, Angie Chen	(Enabling)
	12-17-24 H Filed	

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 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	(Refiled from 88R Session)
HJR 49	Geren, Charlie	(Refiled from 88R Session)
HB 1829	Shaheen, Matt	(Enabling)
	1-13-25 H Filed	
HJR 42	Schofield, Mike	(Identical)
	3- 3-25 H Introduced and referred to committee on House Ways and Means	

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: HB 1898 Cook, David (Enabling)
1-16-25 H Filed
HJR 53 Bell, Cecil (Identical)
3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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 147 Bhojani, Salman(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 residential real property leased to an elderly person.

Companions: HB 3130 Bhojani, Salman (Enabling)
2-20-25 H Filed

AI Summary: The proposed bill seeks to amend the Texas Constitution by adding Subsection (k) to Article VIII, focusing on providing a limitation for the maximum appraised value for ad valorem tax purposes specifically regarding single-family residential properties rented to individuals who are 65 years of age or older. This addresses the increasing financial burden of property taxes on the elderly population who may be renting such properties as their primary residence.

Under this amendment, the Legislature can establish a cap on the maximum appraised value for tax calculations. Specifically, this cap could be set at no more than 110% of the property's appraised value from the previous tax year or the most recent market value, whichever is lower. Importantly, the law may also include additional eligibility criteria to ensure that the limitation effectively serves its intended purpose.

The commencement of this cap is tied to the condition of the lease and will remain until the property is no longer leased under the outlined terms. To enact this change, the amendment must gain approval from voters, with the election set for November 4, 2025, allowing citizens to indicate support or opposition to this proposition.

Track Name(s): Appraisal Limitations

Bill History: 02-21-25 H Filed

HJR 153 Dean, Jay(R)

Proposing a constitutional amendment to authorize the legislature to provide for a reduction of the appraised value of a residence homestead for ad valorem tax purposes for the first tax year in which the owner qualifies.

Companions: HB 3212 Dean, Jay (Enabling)
2-24-25 H Filed

AI Summary: This bill proposes a significant change to the Texas Constitution regarding residence homestead exemptions. It introduces Subsection (i-1) to Section 1, Article VIII, allowing the Legislature to enact laws for reducing the appraised value of a newly qualified residence homestead. Specifically, if an owner has qualified for a limitation on increases in appraised value for their previous residence homestead, they can benefit from a comparable reduction for the first tax year of their new residence homestead. The reduction in the new propertys appraised value will mirror the dollar amount by which their former residences appraised value was limited under existing laws.

Furthermore, the proposed subsection grants the Legislature the authority to place a cap on the possible dollar amount that can be reduced under this provision, ensuring fiscal guidelines are maintained. Lastly, this amendment will be presented to voters on November 4, 2025, allowing the public to decide on this legislative change aimed at providing tax relief for homeowners transitioning to new residences. The amendment aims to create a more equitable tax scenario for those moving between properties, ensuring they carry forward the benefits enjoyed from their previous homestead.

Track Name(s): Appraisal Limitations

Bill History: 02-24-25 H Filed

HJR 167 Lowe, David (F)(R)

Proposing a constitutional amendment authorizing the legislature to limit the maximum appraised value of a residence homestead for ad valorem tax purposes to the lesser of the most recent market value of the residence.

AI Summary: This joint resolution proposes a constitutional amendment aimed at reforming the ad valorem tax procedures for residence homesteads within Texas. The legislation amends Section 1, Article VIII of the Texas Constitution by updating Subsection (i) to allow the legislature to set the maximum appraised value for ad valorem tax purposes to the lesser of the most recent market value or 115 percent of the appraised value from the last year the property was assessed. This amendment removes the previous limit of 110 percent.

Additionally, Subsection (k) introduces the ability for the legislature to limit the frequency with which residence homesteads are subject to reappraisal, thereby potentially reducing the financial burden on homeowners during periods of rapid property value increases.

Subsection (l) further empowers county voters to decide on a potentially higher percentage limitation for appraised values than that set by the legislature. The resolution outlines the procedure for these electionsand the conditions under which the limitations would be maintained until amended or repealed by voters.

Finally, the proposed amendment will be submitted to voters during an election on November 4, 2025, allowing residents to directly influence their local tax structures. The ballot proposition will summarize these changes, focusing on the new limitations and procedural adjustments regarding the appraisal of residence homesteads.

Track Name(s): Appraisal Limitations

Bill History: 03-05-25 H 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.

Companions: SJR 15 Flores, Pete (Enabling)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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	(Refiled from 88R Session)
	HB 1223	Metcalf, Will	(Refiled from 88R Session)
	HB 1733	Leach, Jeff	(Refiled from 88R Session)
	HB 3972	Cook, David	(Refiled from 88R Session)
	SB 152	Kolkhorst, Lois	(Refiled from 88R Session)
	SB 881	Creighton, Brandon	(Refiled from 88R Session)
	HB 338	Bell, Keith	(Identical)
		2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
	HB 356	Metcalf, Will	(Identical)
		2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
	HB 442	Bell, Cecil	(Identical)
		2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
	SB 321	Kolkhorst, Lois	(Identical)
		2- 3-25 S Introduced and referred to committee on Senate Local Government	
	SJR 21	Creighton, Brandon	(Enabling)
		2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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	(Refiled from 88R Session)
	HB 1223	Metcalf, Will	(Refiled from 88R Session)
	HB 1733	Leach, Jeff	(Refiled from 88R Session)
	HB 3972	Cook, David	(Refiled from 88R Session)
	SB 152	Kolkhorst, Lois	(Refiled from 88R Session)
	SB 881	Creighton, Brandon	(Refiled from 88R Session)
	HB 338	Bell, Keith	(Identical)
		2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
	HB 356	Metcalf, Will	(Identical)
		2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
	HB 442	Bell, Cecil	(Identical)
		2-28-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
	SB 320	Creighton, Brandon	(Identical)
		2- 3-25 S Introduced and referred to committee on Senate Local Government	
	SJR 22	Kolkhorst, Lois	(Enabling)
		2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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SB 322 Kolkhorst, Lois(R) Relating to the limitation on increases in the appraised value of certain real property for ad valorem tax purposes.

Companions: SJR 23 Kolkhorst, Lois (Enabling)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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) (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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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 (Refiled from 88R Session)
HB 3757 Wilson, Terry (Refiled from 88R Session)
SB 830 Flores, Pete (Refiled from 88R Session)

HB 670	Bucy, John	(Identical)
	3- 4-25 H Introduced and referred to committee on House Ways and Means	
SJR 26	Kolkhorst, Lois	(Enabling)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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SB 1201 Sparks, Kevin (F)(R) Relating to adjustments in the appraised value of a residence homestead.

AI Summary: This bill focuses on revising the protocol for adjusting the appraised value of residence homesteads as outlined in Section 23.23 of the Texas Tax Code. Notably, it shifts from simply increasing the appraised value to allowing adjustments that can either increase or decrease the value based on market conditions. In instances where the property's market value has risen, the allowable adjustment to the appraised value is now capped at 3 percent of the previous year's appraised value instead of the previous cap of 10 percent. Conversely, if the market value has decreased, the bill allows for a formula that calculates the new appraised value by subtracting a percentage proportional to the decreased market value from the previous year's appraised value, while also factoring in the value of any new improvements. This expanded framework aims to provide greater fairness in property valuation and taxes owed. The bill is set to come into force on September 1, 2025, indicating a future shift in how residents will experience property appraisal processes in Texas.

Track Name(s): Appraisal Limitations

Bill History: 02-10-25 S Filed
02-28-25 S Introduced and referred to committee on Senate Local Government

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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	(Refiled from 88R Session)
HJR 73	Metcalf, Will	(Refiled from 88R Session)
HJR 95	Leach, Jeff	(Refiled from 88R Session)
HJR 160	Cook, David	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois	(Refiled from 88R Session)
SJR 47	Creighton, Brandon	(Refiled from 88R Session)
HJR 36	Bell, Keith	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 39	Metcalf, Will	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 50	Bell, Cecil	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SB 320	Creighton, Brandon	(Enabling)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SJR 22	Kolkhorst, Lois	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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	(Refiled from 88R Session)
HJR 73	Metcalf, Will	(Refiled from 88R Session)
HJR 95	Leach, Jeff	(Refiled from 88R Session)
HJR 160	Cook, David	(Refiled from 88R Session)
SJR 18	Kolkhorst, Lois	(Refiled from 88R Session)
SJR 47	Creighton, Brandon	(Refiled from 88R Session)
HJR 36	Bell, Keith	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 39	Metcalf, Will	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
HJR 50	Bell, Cecil	(Identical)
	3- 3-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals	
SB 321	Kolkhorst, Lois	(Enabling)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	
SJR 21	Creighton, Brandon	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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.

Companions:

SB 322	Kolkhorst, Lois	(Enabling)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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	(Refiled from 88R Session)
HJR 153	Wilson, Terry	(Refiled from 88R Session)
SJR 42	Flores, Pete	(Refiled from 88R Session)
HJR 59	Bucy, John	(Identical)
	3- 4-25 H Introduced and referred to committee on House Ways and Means	
SB 488	Kolkhorst, Lois	(Enabling)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

Total Appraisal Limitations Bills: 53

CAD Administration

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
02-27-25 H Introduced and referred to committee on House Subcommittee on Property Tax Appraisals

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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	(Refiled from 88R Session)
SB 39	Zaffirini, Judith	(Refiled from 88R Session)
SB 71	Johnson, Nathan	(Refiled from 88R Session)
HB 726	Reynolds, Ron	(Identical)
	3- 4-25 H Introduced and referred to committee on House Appropriations	
HB 807	Bernal, Diego	(Identical)
	3- 5-25 H Introduced and referred to committee on House Appropriations	
HB 1423	Goodwin, Vikki	(Identical)
	11-20-24 H Filed	
HJR 21	Bucy, John	(Enabling)
	3- 3-25 H Introduced and referred to committee on House Appropriations	
SB 45	Zaffirini, Judith	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	
SB 637	Johnson, Nathan	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	
SB 638	Johnson, Nathan	(Similar)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	

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
02-27-25 H Introduced and referred to committee on House Appropriations

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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	(Refiled from 88R Session)
SB 72	Johnson, Nathan	(Refiled from 88R Session)
SB 671	West, Royce	(Refiled from 88R Session)
HB 814	Bernal, Diego	(Identical)
	3- 5-25 H Introduced and referred to committee on House Appropriations	
HB 2939	Jones, Venton	(Identical)
	2-18-25 H Filed	
SB 45	Zaffirini, Judith	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	
SB 638	Johnson, Nathan	(Identical)

2- 3-25 S Introduced and referred to committee on Senate Health and Human Services

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
02-27-25 H Introduced and referred to committee on House Appropriations

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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	(Identical)
	11-12-24 H Filed	
HB 1294	Patterson, Jared	(Identical)
	11-13-24 H Filed	
SB 239	Middleton, Mayes	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate State Affairs	

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
02-28-25 H Introduced and referred to committee on House State Affairs

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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	(Refiled from 88R Session)
HB 1019	Shaheen, Matt	(Identical)
	11-12-24 H Filed	

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
02-28-25 H Introduced and referred to committee on House Intergovernmental Affairs

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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	(Refiled from 88R Session)
SB 39	Zaffirini, Judith	(Refiled from 88R Session)
SB 71	Johnson, Nathan	(Refiled from 88R Session)
HB 197	Bucy, John	(Identical)
	2-27-25 H Introduced and referred to committee on House Appropriations	
HB 807	Bernal, Diego	(Identical)
	3- 5-25 H Introduced and referred to committee on House Appropriations	
HB 1423	Goodwin, Vikki	(Identical)
	11-20-24 H Filed	
HJR 61	Reynolds, Ron	(Enabling)
	3- 4-25 H Introduced and referred to committee on House Appropriations	
SB 45	Zaffirini, Judith	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	
SB 637	Johnson, Nathan	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	
SB 638	Johnson, Nathan	(Similar)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	

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
03-04-25 H Introduced and referred to committee on House Appropriations

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HB 755 (2) Spiller, David(R) Relating to certain requirements applicable to certain public entities that engage in lobbying.

Companions:

HB 170	Spiller, David	(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
03-05-25 H Introduced and referred to committee on House State Affairs

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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	(Refiled from 88R Session)
SB 39	Zaffirini, Judith	(Refiled from 88R Session)
SB 71	Johnson, Nathan	(Refiled from 88R Session)
HB 197	Bucy, John	(Identical)
	2-27-25 H Introduced and referred to committee on House Appropriations	
HB 726	Reynolds, Ron	(Identical)
	3- 4-25 H Introduced and referred to committee on House Appropriations	
HB 1423	Goodwin, Vikki	(Identical)
	11-20-24 H Filed	
HJR 69	Bernal, Diego	(Enabling)
	3- 4-25 H Introduced and referred to committee on House Appropriations	
SB 45	Zaffirini, Judith	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	
SB 637	Johnson, Nathan	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	
SB 638	Johnson, Nathan	(Similar)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	

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
03-05-25 H Introduced and referred to committee on House Appropriations

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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	(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
03-05-25 H Introduced and referred to committee on House State Affairs

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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	(Refiled from 88R Session)
SB 72	Johnson, Nathan	(Refiled from 88R Session)
SB 671	West, Royce	(Refiled from 88R Session)
HB 262	Bucy, John	(Identical)
	2-27-25 H Introduced and referred to committee on House Appropriations	
HB 2939	Jones, Venton	(Identical)
	2-18-25 H Filed	
SB 638	Johnson, Nathan	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Health and Human Services	

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
03-05-25 H Introduced and referred to committee on House Appropriations

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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
03-05-25 H Introduced and referred to committee on House Ways and Means

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HB 1442 (2) Howard, Donna(D) Relating to the Internet broadcast or recording of certain open meetings.

Companions: SB 1027 Zaffirini, Judith (Identical)
2-24-25 S Introduced and referred to committee on Senate Business and Commerce

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 1521 (2) Gerdes, Stan(R) Relating to the implementation of diversity, equity, and inclusion initiatives by certain governmental entities.

Companions: SB 689 Hughes, Bryan (Identical)
3- 6-25 S Meeting set for 11:00 A.M. OR ADJ., SENATE CHAMBER, Senate State Affairs

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 1588 (2) Leo-Wilson, Terri(R) Relating to training requirements for certain public officials and candidates for public office.

Companions: SB 411 Middleton, Mayes (Identical)
2- 3-25 S Introduced and referred to committee on Senate State Affairs

AI Summary: This bill outlines comprehensive changes to training protocols for various public officials and candidates in Texas. The bill mandates that the agency will provide training for trustees, absolving previous requirements that the training be research-based and offered through outside providers. Instead, the completion certification will be directly managed by the agency itself.

In the judiciary, the court of criminal appeals is tasked with ensuring that educational programs are available via higher education institutions or the State Bar of Texas, contingent on funding. For governmental training, authorization is restricted to governmental bodies only, and course completion certificates must now be issued by these entities.

The bill streamlines the training process under the attorney general's office by reinstating their authority to offer training and ensuring it meets certain requirements, including availability in accessible formats for free. Additionally, the bill imposes new requirements oncybersecurity training, specifying provision by government entities.

Significantly, the introduction of Section 180.011 grants exemptions from continuing education obligations to members of municipal governing bodies and school boards, redefining the landscape of training expectations. Lastly, the bill mandates that all changes must be applied to training conducted after its effective date of September 1, 2025, ensuring a transitional period for existing training protocols.

Track Name(s): CAD Administration

Bill History: 12-11-24 H Filed

HB 1715 (2) Cain, Briscoe(R) Relating to a required provision in certain governmental entity contracts regarding the carrying of handguns by license holders.

Companions:

HB 3430	Tinderholt, Tony 2-26-25 H Filed	(Identical)
HB 3480	Schatzline, Nate 2-27-25 H Filed	(Identical)

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 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 2357 (2) Morales, Eddie(D) Relating to the use of a universal data exchange format by appraisal districts and taxing units.

AI Summary: This bill mandates the use of a universal data exchange format by appraisal districts and taxing units to streamline the exchange of property tax information. A new section, Sec. 1.16, is added to the Tax Code, where the "universal data exchange format" is defined as an electronic format

that enables efficient data sharing across computer systems with minimal reformatting.

The comptroller of public accounts is tasked with establishing the specific universal data exchange format by January 1, 2026. Following this, all appraisal districts and taxing units are required to maintain and export their property tax data in the prescribed format starting January 1, 2027. They must also convert any incoming data to comply with the universal format if it arrives in a different format.

Additionally, the bill clarifies that Section 1.16 does not apply to the existing uniform record system as noted in Section 5.07(c). The act is set to take effect immediately upon receiving a two-thirds majority vote from both houses of the legislature; otherwise, the effective date will be September 1, 2025. This initiative aims to enhance the efficiency and consistency of property tax data management across the state of Texas.

Track Name(s): CAD Administration

Bill History: 02-03-25 H Filed

HB 2550 (2) Cook, David(R) Relating to the training of certain members of the board of directors of an appraisal district.

AI Summary: This legislation introduces significant changes to the Texas Tax Code, specifically adding Section 5.044 concerning the training of members on the board of directors for appraisal districts. Under this new section, individuals must complete a specified training program before they can serve as board members, ensuring that they are informed about crucial aspects of property taxation administration. The required training program consists of at least 10 hours of coursework designed by the comptroller, covering essential subjects including the financial responsibilities of appraisal districts, how budgets are allocated among various taxing units, and the valuation processes for taxable property.

There is a provision that allows individuals to serve in a temporary, provisional, or interim capacity for up to one year without completing the training. Additionally, the new law clarifies that nonvoting members of the board are exempt from these training requirements. The comptroller is tasked with developing the curriculum by January 1, 2026, and the new training rule applies solely to new appointees or elected board members whose terms start after this date. The act is set to take effect on September 1, 2025, marking a new chapter in the governance of appraisal districts in Texas.

Track Name(s): CAD Administration, TAAD- SUPPORT

Bill History: 02-06-25 H Filed

HB 2600 (2) Cain, Briscoe(R) Relating to the purchase of periodicals by state agencies and certain state officers and to prohibiting state agencies from providing financial support to the news media.

Companions: SB 566 Springer, Drew (Refiled from 88R Session)

AI Summary: This bill amends the Texas Government Code, particularly Section 2113.107, by adding Subsection (h), which defines state agency to include the legislature. It restricts these agencies from using appropriated funds to buy periodicals, allowing only legislators to acquire one subscription for periodicals in their districts and statewide elected officials one subscription for periodicals within Texas. Notably, the bill exempts state museums, libraries or archives, and higher education institution libraries from these purchasing restrictions.

Additionally, the bill creates Section 2113.108, which explicitly prohibits state agencies from using appropriated funds to engage in any kind of financial sponsorship, partnership, or donation to the news media, reinforcing the lack of government financial support for media outlets beyond the provisions mentioned in Subsection (h). The implementation of this act is set to take effect on September 1, 2025, indicating a future shift in how state agencies interact with periodicals and the news media landscape in Texas.

Track Name(s): CAD Administration

Bill History: 02-10-25 H Filed

HB 2786 (2) Turner, Chris(D) Relating to the frequency with which an appraisal district is required to reappraise property for ad valorem tax purposes.

AI Summary: This bill amends specific sections of the Texas Tax Code to enhance and streamline the processes established for the reappraisal of properties for ad valorem tax purposes.

In Section 6.05(i), appraisal districts are now mandated to develop an annual reappraisal plan rather than a biennial one, reinforcing the need for more frequent property evaluations. The requirement for notification to participating taxing bodies regarding public hearings remains, but

with these new timelines, it aims to enhance transparency and responsiveness in the property tax system.

Moreover, the expiration of exemptions as per Section 11.35(k) is now tied to the tax year following the property owners qualification, allowing clearer definitions and timelines for property owners.

Sections 23.23(a) and 23.231(d) expand the authority of appraisal offices to increase the appraised value of properties by adhering to annual evaluations rather than relying on previous year's determinations. This change acknowledges the need for adaptability in property valuation amidst fluctuations in the real estate market.

Lastly, Section 25.18 is restructured to mandate annual reappraisals and introduces a new subsection that requires thorough annual evaluations of all property types by the chief appraiser. The bill is set to take effect on January 1, 2026, affecting all properties under the jurisdiction of the appraisal offices henceforth.

Track Name(s): CAD Administration, TAAD- SUPPORT

Bill History: 02-13-25 H Filed

HB 2787 (2) Turner, Chris(D) Relating to the qualification of candidates for, and the training and education of members of, the board of directors of an appraisal district.

AI Summary: This bill establishes stricter qualifications and training requirements for members of the board of directors of appraisal districts in Texas. It adds Section 5.044 to the Tax Code, which mandates the comptroller to develop and supervise a comprehensive training course aimed at equipping board members with necessary knowledge about their roles and responsibilities. This course must be at least four hours long and offer materials that are accessible online. Board members must complete this course prior to each term and cannot participate in board activities unless they have obtained a certificate of completion.

Furthermore, Section 6.0302 introduces a formal acknowledgment process for all candidates, requiring them to sign a document confirming their understanding of board duties before they can be appointed or file for election. The comprehensive list of responsibilities includes items such as hiring the chief appraiser, managing the districts budget, and ensuring transparency in operations.

The comptroller will have the ability to contract out the training course and can charge a maximum fee of $50 per attendee, applicable to members and non-members alike. The comptroller is also tasked with making the training course available by November 1, 2025, but the newly established requirements will take effect for terms beginning on January 1, 2026. The bill will become law on September 1, 2025.

Track Name(s): CAD Administration, TAAD- SUPPORT

Bill History: 02-13-25 H Filed

HB 3257 (2) Olcott, Mike (F)(R) Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions: SB 19 Middleton, Mayes (Identical)
3- 6-25 S First placement on Senate Intent Calendar for

AI Summary: This legislation introduces new restrictions on the use of public funds by political subdivisions in Texas, specifically prohibiting them from spending such funds to hire individuals who must register as lobbyists or to compensate nonprofit associations that employ lobbyists for the purpose of lobbying legislative members.

Enforcement mechanisms are established, whereby taxpayers or residents can seek injunctive relief against political subdivisions engaging in such prohibited activities. If successful, they can recover reasonable attorney's fees and costs associated with bringing such actions.

Additionally, there are clearly defined exceptions which allow public officials and employees to engage in advocacy activities that do not require them to register as lobbyists, thereby enabling them to continue providing necessary legislative information and participating in the legislative process.

The bill also amends existing local government provisions (Section 89.002 of the Local Government Code), aligning them with these restrictions. Previous allowances for counties to use funds for nonprofit association memberships are retained, but language concerning lobbying influence is modified to comply with the new law.

The Act is set to take effect on September 1, 2025, and applies only to expenditures made from that date forward, ensuring that any contracts or payments violating the new provisions will be considered void from the effective date.

Track Name(s): CAD Administration

Bill History: 02-24-25 H Filed

HB 3375 (2) Metcalf, Will(R) Relating to the filing of a campaign treasurer appointment and an application for a place on the ballot by a candidate for the board of directors of an appraisal district.

AI Summary: This bill amends the Election Code and Tax Code to streamline the process for candidates seeking election to the board of directors of appraisal districts in Texas.

Under Section 1, the Election Code is modified to specify the authority with whom candidates must file their campaign treasurer appointments. In particular, candidates must now file with the county clerk or the county elections administrator where applicable, for county offices, precinct offices, and elected positions on the board of appraisal districts, which is a critical addition to ensure proper filing protocol for candidates.

Section 2 revises the Tax Code to clarify that applications for a ballot place must be directed to the county clerk or county elections administrator, replacing the former requirement to file with the county judge.

The bill ensures that these new filing requirements apply only to documents submitted on or after the bill's effective date of September 1, 2025, explicitly stating that prior submissions remain governed by existing law.

Overall, the legislation aims to enhance the administrative efficiency and clarity regarding elections for appraisal district board positions, reflecting a shift in the regulatory responsibilities within county election administration.

Track Name(s): CAD Administration

Bill History: 02-26-25 H Filed

HB 3512 (2) Capriglione, Giovanni(R) Relating to artificial intelligence training programs for certain employees and officials of state agencies and local governments.

AI Summary: This bill establishes new requirements for artificial intelligence (AI) training in addition to existing cybersecurity training mandates for employees and officials of state agencies and local governments. An amendment to Section 11.175(h-1) of the Education Code specifies that while only the cybersecurity coordinator in school districts must complete both trainings annually, the schedule for other employees will be determined in consultation with the coordinator.

In the Government Code, updates are made to Section 772.012 and Section 2054.5191, which will now also incorporate requirements for artificial intelligence training compliance for local governments seeking grants. Noncompliance with these training requirements could result in financial penalties and loss of grant eligibility for a two-year period.

The bill mandates the development of a new subsection, Section 2054.5193, which requires the Department of Information Resources to certify at least five AI training programs annually. The training is designed to enhance state and local government employees' understanding of AI's application to their duties while ensuring that these programs match the length of existing cybersecurity training.

The bill aims to implement these changes by September 1, 2025 and mandates the Department of Information Resources to adopt necessary rules for the implementation of the AI training programs. Ultimately, these provisions are intended to enhance the preparedness of state employees and local government officials in navigating the complexities of AI technology in their respective roles.

Track Name(s): CAD Administration

Bill History: 02-28-25 H Filed

HB 3575 (2) Noble, Candy(R) Relating to the filing of a campaign treasurer appointment and an application for a place on the ballot by a candidate for the board of directors of an appraisal district.

AI Summary: This bill is focused on updating the requirements for candidacy within appraisal districts in Texas. It amends the Election Code and the Tax Code to streamline and clarify the filing processes for candidates seeking election to the board of directors of an appraisal district.

Under the revised Section 252.005 of the Election Code, candidates must now file their campaign treasurer appointments with the county clerk when running for a position on the board of directors of an appraisal district as well as other defined roles. This establishes a clear authority for filing and ensures compliance with local regulations while also differentiating the handling of county versus political subdivision offices.

In a related change, the bill redefines the filing process for ballot applications for these director positions within Section 6.032(b) of the Tax Code, shifting the filing responsibility from the county judge to the county clerk. Candidates are now required to submit a filingfee or an appropriate petition along with their application, ensuring a standardized approach to ballot candidacy.

Overall, these changes aim to enhance electoral clarity and consistency, particularly focusing on the procedural aspects tied to election candidacy within appraisal districts. The bill stipulates that these provisions will apply only to filings occurring after September 1, 2025, maintaining prior laws for earlier submissions.

Track Name(s): CAD Administration

Bill History: 03-03-25 H Filed

HB 3685 (2) Leo-Wilson, Terri(R)

Relating to notice of possible eligibility for a residence homestead exemption from ad valorem taxation provided to a home buyer by a title insurance company or title insurance agent in connection with the closing.

AI Summary: The bill seeks to enhance consumer protection by ensuring home buyers are informed about possible eligibility for residence homestead exemptions from ad valorem taxation. It establishes a new set of provisions under Chapter 2702 of the Insurance Code with the addition of Subchapter D, which defines residence homestead referencing Section 11.13 of the Tax Code.

Section 2702.152 outlines that these new regulations apply only when the closing and settlement of a residential real property purchase is managed by a title insurance company, a title insurance agent, or their respective attorneys or representatives.

Section 2702.153 mandates that during the home closing process, either the title insurance company or agent must provide the buyer with crucial information about the eligibility for exemptions, along with an application form necessary to claim such exemptions as stipulated in the Tax Code.

The bill also clarifies that its provisions only apply to contracts entered into after its effective date of September 1, 2025, ensuring that the changes do not apply retroactively. This approach aims to enhance transparency and support buyers in navigating potential tax benefits associated with their properties.

Track Name(s): CAD Administration

Bill History: 03-04-25 H Filed

SB 19 (2) Middleton, Mayes(R)

Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions: HB 3257 Olcott, Mike (F) (Identical)
2-24-25 H Filed

AI Summary: This bill focuses on regulating how political subdivisions in Texas can utilize public funds for lobbying activities. The addition of Section 556.0056 to the Government Code explicitly prohibits political subdivisions from using public funds to hire registered lobbyists or to pay nonprofit associations that employ such lobbyists. While this represents a significant restriction, the bill clarifies permissible activities for local government officials, including providing information to legislators or advocating for or against legislation as long as it does not require lobbyist registration.

The bill empowers citizens by allowing them to seek injunctive relief against any political subdivision engaging in lobbying activities that violate the new provisions, ensuring accountability and transparency in how public funds are used. Residents who prevail in legal actions related to violations can recover their legal costs, reinforcing the deterrent against inappropriate expenditure of public funds.

Also included in the bill are amendments to Section 89.002 of the Local Government Code relating to county spending on nonprofit associations. This section now requires compliance with the new lobbying conditions, effectively tightening controls on public funds. The measures set forth in this bill aim to increase transparency and limit the misuse of public funding in the lobbying context, with the changes going into effect on September 1, 2025.

Track Name(s): CAD Administration

Bill History: 02-20-25 S Filed
02-20-25 S Introduced and referred to committee on Senate State Affairs
02-27-25 S Meeting set for 9:00 A.M., SENATE CHAMBER - Senate State Affairs
02-27-25 S Laid out for consideration in committee Senate State Affairs
02-27-25 S Laid out for consideration in committee Senate State Affairs
02-27-25 S Committee action pending Senate State Affairs
03-03-25 S Voted favorably from committee as substituted Senate State Affairs

03-05-25 S Reported from committee as substituted Senate State Affairs
03-06-25 S First placement on Senate Intent Calendar for

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 (Identical)
2-28-25 H Introduced and referred to committee on House State Affairs
HB 1189 Troxclair, Ellen (Identical)
11-12-24 H Filed
HB 1294 Patterson, Jared (Identical)
11-13-24 H Filed

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
02-03-25 S Introduced and referred to committee on Senate State Affairs

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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 (Refiled from 88R Session)

Track Name(s): CAD Administration

Bill History: 11-13-24 S Filed
02-03-25 S Introduced and referred to committee on Senate State Affairs

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SB 411 (2) Middleton, Mayes(R) Relating to training requirements for certain public officials and candidates for public office.

Companions: HB 1588 Leo-Wilson, Terri (Identical)
12-11-24 H Filed

AI Summary: This bill establishes new training requirements for public officials and candidates for public office in Texas. Major additions include directives that require the agency to not only provide training but also to certify that trustees or candidates for trustees have completed this training, which simplifies previous protocols. The previously mandated research-based educational design and certification from alternative providers have been eliminated.

The bill expands access to education programs for judges and court personnel to be available explicitly through an institution of higher education or the State Bar of Texas, enhancing the quality and credibility of the training received.

Moreover, a certificate of completion will now be consistently provided by governmental bodies under this bill rather than by various entities, ensuring accountability and transparency.

Cybersecurity training criteria are adjusted to require that it be provided explicitly by a state agency or local government, aligning with broader governance standards.

Additionally, the bill introduces a significant change in stipulating that members of municipal governing bodies and certain elected officials are not required to attend or complete any

continuing education training. This may alleviate the burden of mandatory training on these officials.

Finally, the bill includes the repeal of redundant sections related to training, thus streamlining the legal framework governing public officialtraining and education in Texas. The bill will take effect on September 1, 2025.

Track Name(s): CAD Administration

Bill History: 11-21-24 S Filed
02-03-25 S Introduced and referred to committee on Senate State Affairs

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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
02-03-25 S Introduced and referred to committee on Senate State Affairs
02-24-25 S Meeting set for 2:00 P.M., SENATE CHAMBER - Senate State Affairs
02-24-25 S Laid out for consideration in committee Senate State Affairs
02-24-25 S Committee action pending Senate State Affairs
03-03-25 S Voted favorably from committee as substituted Senate State Affairs
03-05-25 S Reported from committee as substituted Senate State Affairs
03-05-25 S Recommended for Local/Uncontested Calendar

SB 878 (2) Birdwell, Brian(R) Relating to limitations on the use of public money under certain economic development agreements or programs adopted by certain political subdivisions.

AI Summary: This bill aims to formalize new requirements for the use of public money in economic development agreements by municipalities and counties in Texas. It adds Sections 380.005 to 380.009 to Chapter 380 of the Local Government Code for municipalities, and Sections 381.006 to 381.010 for counties, emphasizing the prohibition on granting ad valorem tax relief. Alongside this restriction, the bill delineates the need for a public hearing prior to the approval of any loans or grants, ensuring that community voices can be heard.

The legislation stipulates that notice of these meetings must be made 15 to 30 business days in advance, preserving transparency while avoiding previous longer notice periods. It elaborates on the necessity of incorporating quantifiable performance metrics in any economic agreement, thereby creating accountability. Furthermore, total contract durations are strictly governed, limiting initial agreements to 10 years with renewal options under strict conditions. Notably, proprietary information related to applications is protected from public disclosure until an agreement is finalized. The bill ensures compliance from its effective date, September 1, 2025, applying to all new agreements henceforth.

Track Name(s): CAD Administration

Bill History: 01-22-25 S Filed
02-13-25 S Introduced and referred to committee on Senate Economic Development

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SB 973 (2) Eckhardt, Sarah(D) Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.

Companions: SB 348 Springer, Drew (Refiled from 88R Session)

AI Summary: This bill addresses the regulations governing the online publication of information from appraisal districts regarding certain residential properties within Texas. Specifically, it amends Section 25.027(b) of the Tax Code to better define and expand the exceptions to restrictions laid out in Subsection (a)(1).

Key provisions include the change of the allowance for aerial photographs from five or more necessary buildings to more than one. This adjustment recognizes that even a single building can be significant in appraisals.

Additionally, the act introduces exemptions for street level photographs capturing only the exterior of buildings, broadening the type of visual information permissible online. It further elaborates on the types of field records and sketches that can be publicly posted, specifying that they can include outlines of buildings, general landscape features, and precise dimensions between structures.

The act stipulates that it will take effect immediately upon receiving a two-thirds majority vote in both houses of the legislature. If that threshold is not met, the act will take effect on September 1, 2025. This legislation aims to balance the need for transparency in property appraisal while protecting the privacy of property owners.

Track Name(s): CAD Administration, Open Meeting/Records, TAAD- SUPPORT

Bill History: 01-29-25 S Filed
02-13-25 S Introduced and referred to committee on Senate Local Government

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SB 974 (2) Eckhardt, Sarah(D) Relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.

Companions: HB 2420 Shine, Hugh (Refiled from 88R Session)
SB 361 Eckhardt, Sarah (Refiled from 88R Session)

AI Summary: This bill amends Section 6.412(c) of the Tax Code related to the eligibility of individuals serving on the appraisal review board. It clarifies that while certain individualsincluding members of the board of directors, officers, or employees of the appraisal district, employees of the comptroller, and members of the governing body or officers of a taxing unitare ineligible to serve on the board, the new provision states that personnel employed as teachers within a school district are now explicitlyallowed to serve on the appraisal review board. This change opens up opportunities for educators to participate in this governance role, thereby promoting community involvement in the appraisal process. The Act is set to take effect on September 1, 2025, providing a timeline for implementation of these changes.

Track Name(s): CAD Administration, ARB, TAAD- SUPPORT

Bill History: 01-29-25 S Filed
02-13-25 S Introduced and referred to committee on Senate Local Government

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SB 1062 (2) Kolkhorst, Lois(R) Relating to the type of newspaper required for publication of public notices.

Companions: HB 3782 Smithee, John (Identical)
3- 5-25 H Filed

AI Summary: This bill amends Section 2051.044 of the Government Code, which stipulates the type of newspaper acceptable for publishing public notices. The key change is the introduction of Subsection (a-1), which permits governmental entities to publish notices in a digital newspaper as an alternative to a traditional print newspaper.

The existing requirements for print newspapers remain intact: they must dedicate at least 25% of their space to general interest items, be published weekly, hold a second-class postal matter status, and have maintained regular publication for 12 months.

The newly added provisions for digital newspapers aim to ensure that any such outlet meets rigorous criteria, including maintaining an audited paid-subscriber base and having a minimum operational history of three years. The staff must be local, and the publication must actively cover relevant local events and general-interest news, with updates occurring at least weekly.

This modernization of public notice publication methods seeks to adapt to evolving media landscapes while still ensuring transparency and community relevance. The bill is set to take effect immediately if passed with a two-thirds majority, or else from September 1, 2025.

Track Name(s): CAD Administration

Bill History: 02-03-25 S Filed
02-24-25 S Introduced and referred to committee on Senate Local Government

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SB 1420 (2) Nichols, Robert(R) Relating to the use by a county, municipality, or school district of public money for lobbying activities.

AI Summary: This legislation, aimed at regulating the use of public funds for lobbying, adds Section 556.0056 to the Government Code, imposing strict restrictions on counties, municipalities, and school districts. It prohibits the appropriation of public money or compensation aimed at influencing legislative outcomes, with clearly defined exceptions. These exceptions permit officers or employees to provide legislative information or advocate without requiring lobbyist registration under Chapter 305. Advocacy activities by elected officials and reimbursement for travel related to these activities are also permitted.

Notably, the bill restricts these governmental entities from establishing nonprofit organizations that engage in lobbying activities if such organizations hire registered lobbyists. This aims to prevent circumvention of the law through indirect lobbying. Furthermore, the bill empowers residents or taxpayers to seek injunctive relief against any actions deemed to violate these restrictions, alongside provisions for recovering legal fees if they prevail in such claims.

The statute is set to take effect on September 1, 2025, and applies to expenditures or nonprofit formations occurring on or after that date, marking a significant legislative shift in how local governments can engage in legislative advocacy.

Track Name(s): CAD Administration

Bill History: 02-19-25 S Filed

SB 1427 (2) Hughes, Bryan(R) Relating to the conduct of efficiency audits of state agencies.

Companions: SB 1347 Hughes, Bryan (Identical)
2-18-25 S Filed

AI Summary: The bill introduces a comprehensive framework under Chapter 327 of the Government Code to establish mandatory efficiency audits for state agencies, emphasizing accountability and resource optimization. It defines key terms, including "efficiency audit", which evaluates department operations for their economy, efficiency, and effectiveness, highlighting the audits' role in achieving departmental objectives.

Every state department, alongside institutions of higher education, must undergo an audit every six years, promoting regular assessment and transparency. The state auditor is responsible for contracting an external auditor to conduct the audits, ensuring that these external auditors operate independently and without influence from the departments being audited.

The audits will evaluate resource use, identify potential cost savings, and suggest improvements through consolidation or outsourcing. Once completed, the results, including specific recommendations, must be reported to both the legislative audit committee and the pertinent legislative committees, facilitating oversight and further action.

Furthermore, departments are required to provide an implementation plan for the recommendations within 90 days of receiving the audit report, ensuring a process for following up on suggested improvements. This new legislative procedure aims to enhance the operational efficiency of state agencies, with an effective date set for September 1, 2025.

Track Name(s): CAD Administration

Bill History: 02-19-25 S Filed

SB 1463 (2) Hinojosa, Chuy(D) Relating to the confidentiality of certain home address information in property tax appraisal records.

AI Summary: This bill aims to enhance the confidentiality of home address information within property tax appraisal records for a broader scope of individuals who may face threats due to their profession or personal circumstances.

Key additions include: - Members of the governing boards of higher education institutions, chancellors of university systems, and presidents of institutions of higher education are now explicitly included in the list of protected individuals. - The bill expands its reach to include the spouse, surviving spouse, and adult children of individuals such as customs and border protection officers and other law enforcement personnel. - The category for employees at corrections facilities is modified, reflecting a shift to include staff serving at university healthcare providers.

Notable removals include references to current or former attorneys for the Department of Family and Protective Services, streamlining the focus on individuals more directly involved in law enforcement and victim protection.

The bill stipulates that it takes effect immediately upon receiving a two-thirds vote from both houses, or by September 1, 2025, if this majority is not achieved, asserting the priority of these changes in the legal framework surrounding property tax records.

Track Name(s): CAD Administration

Bill History: 02-20-25 S Filed

SB 1695 (2) Hall, Bob(R) Relating to the use by a political subdivision of money for lobbying and certain other activities.

AI Summary: This act addresses the financial conduct of political subdivisions, focusing specifically on the use of public funds in lobbying efforts. Section 556.0056 limits these entities, such as regional mobility and transit authorities, from spending public money to influence legislation, stating that only designated officials can engage in certain legislative advocacy under regulated circumstances. Notably, it emphasizes prohibiting any association or organization funded by these subdivisions from lobbying activities and outlines strict conditions for membership fees to ensure they benefit local government without engaging in political campaign contributions or lobbying.

In cases of violations, the act empowers taxpayers or residents to seek injunctive relief, promoting accountability and ethical use of public funds. Additionally, those who prevail in such actions can recover their legal costs from the political subdivision involved. The changes are set to be implemented starting September 1, 2025, ensuring a clear transition from previous regulations. Ultimately, the bill aims to increase the transparency and integrity of public money usage in governmental lobbying efforts.

Track Name(s): CAD Administration

Bill History: 02-27-25 S Filed

SB 1951 (2) Paxton, Angela(R) Relating to the imposition of a penalty for failure to timely file a rendition statement or property report with the chief appraiser of an appraisal district.

Companions: HB 3258 Button, Angie Chen (Identical)
2-24-25 H Filed

AI Summary: This bill focuses on enhancing the enforcement and clarity regarding penalties for failing to timely file a rendition statement or property report in Texas appraisal districts. Key provisions include the introduction of a 10 percent penalty based on the total taxes imposed on the property for failure to comply. The notification process is strengthened, requiring the chief appraiser to send penalty notices via certified mail.

Additionally, the changes mandate that these penalty notices be delivered together with the appraisal value notifications when possible, ensuring that taxpayers are fully informed of their obligations and penalties simultaneously.

Another significant change is that tax bills will now delineate the amount of tax due and the penalty due as separate line items, which is expected to improve transparency for property owners, enabling them to understand their financial obligations better.

Furthermore, Section 22.28(d) has been repealed, indicating a shift away from prior regulations regarding penalty implementations. These changes will only be applied to ad valorem tax years that commence on or after January 1, 2026, marking a future effective date for these new provisions.

Track Name(s): CAD Administration

Bill History: 03-05-25 S Filed

Total CAD Administration Bills: 40

Collections

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
02-27-25 H Introduced and referred to committee on House Subcommittee on County Government

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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 (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
02-27-25 H Introduced and referred to committee on House Ways and Means

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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
02-27-25 H Introduced and referred to committee on House Ways and Means

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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 (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
03-05-25 H Introduced and referred to committee on House Ways and Means

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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 (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 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 1937 Craddick, Tom(R)

Relating to certain tax and fee collection procedures and taxpayer suits.

Companions: SB 266 Perry, Charles (Identical)
2- 3-25 S Introduced and referred to committee on Senate Finance

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 1979 Little, Mitch (F)(R) Relating to the payment of certain ad valorem tax refunds.

Companions: SB 402 Paxton, Angela (Identical)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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 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 2079 Shaheen, Matt(R) Relating to repeal of provisions requiring a school district to reduce its local revenue level in excess of entitlement.

AI Summary: This legislation is centered on the repeal of Chapter 49 of the Education Code, which contained mandates requiring school districts to reduce local revenue levels that exceeded entitlement. By eliminating these provisions, the bill seeks to alleviate financial constraints on school districts, allowing for enhanced funding flexibility. Significant modifications include the removal of sections pertaining to local revenue limits, notably Section 48.257, which guided how districts calculated and managed local revenue levels.

Additionally, other revisions pertain to funding under the Foundation School Program, with changes to how state aid is calculated based on district needs. The bill updates several sections

to substitute references to Chapter 49 with streamlined provisions based on current financial practices relevant to Chapter 48. New conditions are imposed for receiving state funding aimed at ensuring districts can efficiently meet educational service requirements.

The overall objective is to fostera simplified financial structure for Texas schools by eliminating outdated funding requirements and streamlining state aid calculations. The act is set to take effect on September 1, 2025, suggesting a proactive timeline for transitioning to the new funding landscape. The broad implications of repealing Chapter 49 are aimed at providing school districts with greater autonomy and financial stability moving forward.

Track Name(s): Collections, School Finance

Bill History: 01-24-25 H Filed

HB 2392 Martinez Fischer, Trey(D) Relating to the payment in installments of ad valorem taxes on a residence homestead.

AI Summary: This bill pertains to the installment payment of ad valorem taxes specifically focusing on residence homesteads and properties owned by disabled veterans. In a significant update to Section 31.031 of the Tax Code, the legislation modifies both the heading and content to reflect a broader scope of eligibility and payment options.

Eligibility now includes individuals who qualify for exemptions under Sections 11.132 and 11.22, extending benefits to a wider demographic of disabled veterans. The new guidelines allow for tax payments to be made in ten equal installments rather than the previous four, significantly increasing flexibility for taxpayers.

Payments must begin with the first installment paid before the delinquency date, along with a notice to the taxing unit about the payment plan, while all subsequent installments are due monthly for the following nine months. Notably, the bill preserves the option to enter into the ten-installment plan even after the delinquency date, provided the initial payment and notice occur before the first day of the month following the delinquency.

This legislation only applies to ad valorem taxes assessed for tax years starting on or after the effective date of January 1, 2026, thereby ensuring that the new provisions will not retroactively affect taxpayers.

Track Name(s): Collections

Bill History: 02-04-25 H Filed

HB 2395 Dutton, Harold(D) Relating to a grant program to provide free public school prekindergarten programs to certain children who are eligible for the subsidized child-care program administered by the Texas Workforce Commission.

AI Summary: The bill outlines the introduction of a grant program aimed at expanding access to prekindergarten education for certain eligible children through partnerships between school districts, open-enrollment charter schools, and community-based child-care providers in Texas. Under Section 29.1535, the commissioner is tasked with establishing this new grant program, promoting collaboration between educational institutions and child-care providers. Schools can apply for grants that will allow them to fund the enrollment of three-year-old children who are part of the subsidized child-care services managed by the Texas Workforce Commission.

The bill specifies that no more than 3,500 children per school year may be enrolled through this program, ensuring a focused approach to outreach and resource allocation. Additionally, the agency will be required to provide an annual report to the legislature detailing the number of enrolled children, which promotes accountability and transparency regardingthe program's effectiveness. The implementation of Section 29.1535 will commence in the 2025-2026 school year, with provisions for immediate effect if passed with a two-thirds majority.

Track Name(s): Collections

Bill History: 02-04-25 H Filed

HB 2742 Vasut, Cody(R) Relating to the split-payment of ad valorem taxes.

AI Summary: This bill amends the Texas Tax Code to offer a new split-payment system for ad valorem taxes, designed to ease the tax burden on property owners. Under the amended Section 31.03, taxing units that choose to administer their taxes can allow individuals to pay one-half of their taxes by December 1 (or a later date if tax bills are mailed past November 30). The remaining balance can be paid by July 1 of the following year without incurring penalties or interest. Furthermore, if tax bills are mailed after November 30, taxpayers are required to pay the first half before the

first day of the next month that fully follows the mailing date.

In Section 42.08(c), taxpayers who appeal their property assessments maintain their right to contest while utilizing the split-payment option, permitting them to pay half the amount due by December 1 or the applicable date and the balance by July 1 of the subsequent year.

The changes enacted only apply to ad valorem taxes imposed for tax years beginning on or after the effective date of the bill, which is set for January 1, 2026. Overall, this bill aims to provide flexibility in tax payment schedules, potentially reducing financial strain during critical payment periods.

Track Name(s): Collections

Bill History: 02-12-25 H Filed

HB 2878 Guillen, Ryan(R) Relating to the use of revenue in the tax increment fund for certain tax increment financing reinvestment zones for the acquisition, construction, or reconstruction of an educational facility.

AI Summary: This bill establishes new provisions in the Texas Tax Code, specifically under Section 311.0086, which empowers municipalities and counties to enhance their roles in tax increment financing reinvestment zones related to educational facilities. The new section specifically applies to reinvestment zones created by municipalities after January 1, 2005, and counties after January 1, 2022, that exceed 500 acres and include property donated for educational purposes. The bill allows these governmentalentities to enter into agreements with the respective school districts to dedicate a portion of the tax increment revenue to support the acquisition, construction, or reconstruction of educational facilities, whether located inside or outside the zone. Additionally, it permits the financing of construction projects under the condition that such costs are funded through tax increments produced by the school districts themselves.

Moreover, an amendment to Section 48.253(a) of the Education Code ensures that school districts receive state aid equivalent to the contributions they must make to the tax increment fund under the new provisions. The changes stipulated by this bill will be effective starting from the 2025-2026 school year, and the bill may take immediate effect if it secures a two-thirds majority vote, otherwise, it will take effect on September 1, 2025.

Track Name(s): Collections

Bill History: 02-14-25 H Filed

HB 2926 Tepper, Carl(R) Relating to the text of ballot propositions on the issuance of debt obligations.

AI Summary: This bill introduces a significant addition to the Texas Election Code, specifically in Section 52.072, which governs the text of ballot propositions concerning debt obligations. The key change is the new Subsection (g), which stipulates that any proposition detailed under Subsection (f) must carry a clear and conspicuous statement declaring: "THIS IS A PROPERTY TAX INCREASE." This requirement is designed to enhance transparency and ensure that voters fully understand the potential financial impacts of their votes regarding property tax increases when considering propositions related to debt issuance.

Additionally, the bill specifies that these changes will only be applicable to elections that are ordered on or after September 1, 2025, thus establishing a future starting point for the new regulations. Overall, the intent of this legislation is to promote informed voting and accountability in the decision-making process concerning public debt and taxation.

Track Name(s): Collections

Bill History: 02-18-25 H Filed

HB 3093 Villalobos, Denise (F)(R) Relating to the calculation of certain ad valorem tax rates of a taxing unit for a year in which a property owner provides notice that the owner intends to appeal an order of an appraisal review board.

Companions: SB 1052 Hinojosa, Chuy (Identical)
2-24-25 S Introduced and referred to committee on Senate Local Government

AI Summary: This bill focuses on refining the processes tied to the calculation of ad valorem tax rates for taxing units, particularly in scenarios involving property value disputes. It amends existing tax code provisions, specifically Section 5.07(g), to ensure that tax calculation forms are in electronic format and require new capabilities, such as the inclusion of an addendum if applicable.

Additionally, it establishes a new framework under Section 26.012, which incorporates several pivotal definitions, including affected taxing unit which focuses on entities in select counties facing potential litigation from significant property appeals. Critical details about uncontested and

contested taxable values are defined, creating clearer boundaries on what components are considered in tax calculations.

Section 41.48 introduces a notice requirement whereby designated officers must inform property owners of their obligations regarding appeals related to substantial litigation. This section emphasizes that owners must submit detailed information about uncontested taxable values to the respective taxing units by a stipulated deadline.

Overall, these changes are designed to improve transparency and clarity in the tax rate calculation process, particularly in light of anticipated property litigation. The law will take effect for ad valorem tax years starting January 1, 2026, or as early as January 1, 2025, with sufficient legislative support.

Track Name(s): Collections

Bill History: 02-20-25 H Filed

HB 3094 Villalobos, Denise (F)(R) Relating to the calculation of certain ad valorem tax rates of a taxing unit for a year in which a property owner provides notice that the owner intends to appeal an order of an appraisal review board.

Companions: SB 1051 Hinojosa, Chuy (Identical)
2-24-25 S Introduced and referred to committee on Senate Local Government

AI Summary: This bill focuses on refining the processes surrounding ad valorem tax rate calculations amidst the context of property appraisal disputes. It specifically addresses the growing complexity of appeals involving properties with higher taxable values.

The bill states that all forms pertinent to tax calculations must be available in an electronic format, containing electronically fillable fields, certification functionalities, and compatibility with submission to tax databases. Notably, it mandates the inclusion of an addendum for documentation concerning properties involved in anticipated substantial litigation.

New definitions clarify terms essential for tax computation and litigation context. For instance, the meaning of "anticipated substantial litigation" encompasses appeals relating to properties with significant prior taxable values, ensuring transparency in tax proceedings.

The bill also stipulates comprehensive notification responsibilities for chief appraisers, ensuring property owners of high-value properties are informed about their potential obligations.

Furthermore, specific submission requirements compel property owners in ongoing disputes to declare their uncontested taxable values, establishing a clear framework for tax payment intentions. The changes apply starting January 1, 2026, with potential immediate effect hinging on legislative approval, thus highlighting timely legislative responsiveness to property tax management in Texas.

Track Name(s): Collections

Bill History: 02-20-25 H Filed

HB 3199 Craddick, Tom(R) Relating to the requirement that certain ad valorem tax-related notices be delivered to a property owner by certified mail.

AI Summary: This bill mandates that all notices related to delinquent taxes and associated penalties be delivered to property owners by certified mail. It modifies Section 33.04(a) of the Tax Code to require the collector for a taxing unit to send a yearly notice of delinquency to each person listed on the delinquent tax roll through certified mail as opposed to other methods. There are exceptions wherein this notice is not required, namely if a tax bill was not previously mailed or if the collector cannotascertain the delinquent taxpayer's details despite reasonable efforts.

Furthermore, Section 33.07(d) now stipulates that if there is a penalty imposed, the notice regarding this penalty must likewise be sent by certified mail to the property owner no less than 30 and no more than 60 days before July 1, ensuring timely communication about potential repercussions of delinquency. Section 33.08(c) reinforces that once taxes are delinquent, a notice of both delinquency and penalties also must be communicated via certified mail, with penalties taking effect 21 days post-notification. The enactment of this law is set for September 1, 2025.

Track Name(s): Collections

Bill History: 02-21-25 H Filed

HB 3473 Vasut, Cody(R) Relating to the electronic payment of ad valorem taxes.

Companions: SB 1531 Hinojosa, Chuy (Identical)
2-21-25 S Filed

AI Summary: This bill aims to modernize the payment process for ad valorem taxes in Texas by expanding the definition and acceptance of electronic payments. Subsection (a) of Section 31.06 is amended to clearly define "electronic payment" as including a variety of electronic methods. The addition of Subsection (a-1) mandates that tax collectors accept any form of electronic payment, moving away from restrictions that previously limited payment types to checks or money orders.

Moreover, a new Section 31.062 is added, specifying that collectors must establish procedures for property owners to make such payments and receive confirmations. Additionally, collectors are tasked with maintaining an informative online presence to facilitate these transactions.

The bill also stipulates that if payment is made electronically, collectors may impose a processing fee of up to 5%. Furthermore, the criteria for waiving penalties for delinquent taxes have been clarified, allowing for such waivers if a payment via electronic methods is attempted before the due date but fails due to transmission issues.

The changes set forth in the bill will apply starting from the 2026 tax year for certain counties and 2027 for others, with an effective date of January 1, 2026. This reflects a significant step towards enhancing the efficiency and accessibility of property tax payments in Texas.

Track Name(s): Collections

Bill History: 02-27-25 H Filed

HB 3581 Dutton, Harold(D) Relating to the period for redeeming the residence homestead of an elderly person sold at an ad valorem tax sale.

Companions: HB 1582 Dutton, Harold (Refiled from 88R Session)

AI Summary: This bill amends the Texas Tax Code to enhance the ability of elderly property owners to reclaim their residence homesteads after a tax sale. The most noteworthy addition is the introduction of Subsection (d-1), which enables individuals who are 65 years or older to redeem their homes up to four years following the filing of the purchasers deed, the deed of the taxing unit, or the deed from the sheriff/constable based on the specific circumstances of the sale. This extension of the redemption period aims to provide additional help and financial security to senior citizens at risk of losing their homes due to tax debt.

Overall, the bill retains the existing redemption premiums but clarifies the escalation upon redemption for elderly owners. Furthermore, it modifies the existing procedures for abating pending sales by specifying timelines for affidavit submission, ultimately protecting the rights of property owners. Importantly, the implementation of these changes relies on voter approval of a proposed constitutional amendment in 2025, ensuring they align with broader legislative intent. The effective date is set for January 1, 2026, only if the amendment is approved.

Track Name(s): Collections

Bill History: 03-03-25 H Filed

HB 3710 Darby, Drew(R) Relating to the effect of a tax certificate accompanying a transfer of certain property.

AI Summary: This bill amends Section 31.08 of the Tax Code by making critical updates to the regulations governing tax certificates during property transactions. The revised language clarifies that if a property is transferred with a tax certificate claiming no delinquent taxes are owed, the purchaser is typically freed from liability for such taxes, particularly if the omission was due to an erroneously granted residence homestead exemption that has since been canceled. However, the bill introduces a new Subsection (d) that specifies exceptions to this liability relief for transfers occurring between specific groups (e.g., immediate family, employment relationships, parent companies and subsidiaries, or trusts and beneficiaries).

This provision ensures that while purchasers may not be liable in ordinary circumstances, those involved in closely held relationships may still face consequences for unpaid taxes. Additionally, the bill stipulates that these changes only apply to tax certificates issued on or after September 1, 2025, allowing for the continuation of prior laws for earlier certificates. This ensures a smooth transition between old and new regulations surrounding property tax liabilities.

Track Name(s): Collections

Bill History: 03-04-25 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

SB 241 Flores, Pete(R) Relating to prohibitions on camping in a public place.

AI Summary: This bill establishes a framework for enforcing public camping bans across local entities in Texas, accentuating the state's commitment to maintaining order regarding public spaces. The Local Government Code is strengthened to ensure that local governments cannot obstruct the enforcement of camping bans, mandating cooperation with the Texas Department of Housing and Community Affairs for designated camping properties.

A structured complaint process is mandated, where local entities must facilitate public reporting of camping ban violations and provide annual reports to the Attorney General detailing complaints received, their resolutions, and enforcement actions taken. This introduces accountability in local governance related to public camping issues.

Further, the bill stipulates that local entities must resolve complaints in a timely manner; failure to act within 90 days results in a designation as a "violating local entity," with financial implications tied to their tax revenue distribution from the state. The Attorney General, alongside the Department of Public Safety, gains authority to enforce these laws and recover costs from non-compliant local entities, emphasizing a state-level initiative for compliance in local enforcement.

An important clarity is introduced regarding the treatment of personal property in relation to arrests under this act, ensuring protections unless the property is a permanent structure. The effective date of the bill is set for September 1, 2025, with various compliance deadlines for local entities outlined to ensure timely implementation.

Track Name(s): Collections

Bill History: 11-12-24 S Filed
02-03-25 S Introduced and referred to committee on Senate Local Government

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SB 266 Perry, Charles(R) Relating to certain tax and fee collection procedures and taxpayer suits.

Companions: HB 1937 Craddick, Tom (Identical)
1-17-25 H Filed

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
02-03-25 S Introduced and referred to committee on Senate Finance

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SB 402 Paxton, Angela(R) Relating to the payment of certain ad valorem tax refunds.

Companions: HB 1979 Little, Mitch (F) (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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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
02-13-25 S Introduced and referred to committee on Senate Local Government

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SB 1389 Hall, Bob(R) Relating to the text of a ballot proposition for bond elections.

AI Summary: This bill modifies the governmental procedures for informing voters about bond elections concerning debt obligations issued by political subdivisions, aiming to enhance clarity and transparency. Under the amended Subchapter B, Chapter 1251 of the Government Code, the ballot for a debt obligation election must begin by providing a general description of the specific project instead of listing just the proposed purposes. It explicitly requires detailing each structure or improvement included in the project, along with the associated costs, thereby

broadening the scope of information voters receive.

The requirement to state "THIS IS A TAX INCREASE" is pivotal in ensuring transparency about the financial implications of voting for the debt obligations. Furthermore, political subdivisions with at least 250 registered voters must create a voter information document that lists crucial financial information, including the total principal and interest needed for the debt obligations. It must detail the estimated annual tax increase for residential homesteads to provide voters with a clearer understanding of potential financial impacts.

The bill emphasizes the necessity of providing comprehensive and straightforward information to voters, thereby facilitating informed decision-making in future elections related to debt obligations. The provisions of this act are applicable only to elections ordered on or after the acts effective date.

Track Name(s): Collections

Bill History: 02-19-25 S Filed

SB 1531 Hinojosa, Chuy(D) Relating to the electronic payment of ad valorem taxes; authorizing a fee.

Companions: HB 3473 Vasut, Cody (Identical)
2-27-25 H Filed

AI Summary: This bill aims to enhance the collection process of ad valorem taxes in Texas by facilitating electronic payments. It amends Section 31.06 of the Tax Code to explicitly define "electronic payment" and broadens the types of payment accepted by tax collectors. Although traditional means such as checks and currency will still be accepted, the provision for various electronic payments reflects a modernized approach in tax collection practices. A processing fee is now permitted, ensuring that the fee isclosely tied to the actual processing costs and remains capped at five percent.

A new Section 31.062 is established, which details the procedures that collectors must follow, including requirements for confirming electronic payments and displaying payment information prominently on county websites.

The bill also revises the criteria under which penalties and interest might be waived for late payments, emphasizing the need for proof of timely electronic payment attempts. The changes will take effect starting January 1, 2026, with a phased implementation based on county size, promoting a smooth transition into this updated electronic tax payment system.

Track Name(s): Collections

Bill History: 02-21-25 S Filed

Total Collections Bills: 28

Disannexation

HB 2494 Craddick, Tom(R) Relating to disannexation of certain areas of a municipality for failure to provide services.

Companions: SB 1844 Paxton, Angela (Identical)
3- 4-25 S Filed

AI Summary: This bill addresses the disannexation of certain areas from municipalities in Texas for failure to provide adequate services. It allows a majority of the qualified voters in a specified area to petition their municipality for disannexation if basic services are not provided. Several new provisions enhance this process:

- The petition can be initiated if the area was annexed inconsistently with legal stipulations, specifically mentioning areas annexed under Subchapters C-1, C-3, C-4, and C-5. This includes a new provision allowing petitioning for areas that did not fully comply with annexation requirements.

- If a municipality does not respond to a petition within 60 days, residents can take legal action, expediting proceedings according to Texas civil procedure rules. Notably, if the court finds that the municipality failed to fulfill its service obligations or did not act in good faith, it can order disannexation and award attorney's fees to the petitioners.

- The bill also clarifies therequirements for notifying the public about petition circulation, requiring a posting period of 10 days in three public places and a publication in a newspaper at least 15 days prior to circulation.

The bill aims to enhance accountability of municipalities in providing essential services to newly annexed areas, ensuring that voters have the means to seek redress when services are lacking. The bill is set to take effect immediately upon a two-thirds vote or on September 1, 2025, if that vote isnot secured.

Track Name(s): Disannexation

Bill History: 02-05-25 H Filed

SB 1844 Paxton, Angela(R) Relating to disannexation of certain areas of a municipality for failure to provide services.

Companions: HB 2494 Craddick, Tom (Identical)
2- 5-25 H Filed

AI Summary: This bill seeks to streamline the disannexation process for areas that municipalities fail to serve adequately. It allows a majority of qualified voters from a specified area to petition for disannexation when the municipality does not fulfill its service obligations as per defined statutes. The previous terminology of annexed is changed to simply refer to the area to standardize language.

A significant inclusion is the provision for disannexation even if the area did not adhere to compliance with Subchapter C during the annexation process. In cases where the governing body does not act on the disannexation petition within 60 days, petitioners can file a lawsuit in district court, which must be expedited, thus accelerating the process. If successful, the court is authorized not only to disannex the area but also to award attorney's fees to the petitioners if the municipality is found negligent in its service delivery.

Additionally, prior to petition circulation, the bill mandates nofewer than three public postings and a newspaper notice, ensuring transparency and enhanced communication with affected residents. The bill aims to create a more responsive and responsible framework for municipalities regarding the provision of essential services to their annexed areas. The act is designed to take immediate effect upon receiving a two-thirds majority vote or otherwise take effect on September 1, 2025.

Track Name(s): Disannexation

Bill History: 03-04-25 S Filed

Total Disannexation Bills: 2

Exemptions

HB 9 (1) Meyer, Morgan(R) Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property a person owns that is held or used for the production of income.

Companions: HJR 1 Meyer, Morgan (Enabling)
3- 3-25 H Committee action pending House Ways and Means

AI Summary: This bill seeks to amend the current tax code to provide an exemption from ad valorem taxation for a specified portion of the appraised value of tangible personal property owned and utilized for income generation. The notable change is the removal of the previous stipulation which set a baseline of less than $2,500 in taxable value. The new proposed exemption grants up to $250,000 of appraised value for such properties, which could benefit numerous taxpayers in Texas.

Additionally, newly addedSubsection (j-1) clarifies that individuals must render this property only when they believe its overall market value exceeds the exempted amount. The law also introduces provisions regarding the calculation of tax rates and preparation of tax rolls in anticipation of the 2025 tax year, integrating expected changes from a pending constitutional amendment regarding this exemption. This includes special handling for provisional tax bills, outputting potential impacts based on the amendments approval.

This bill's provisions are set to take effect contingent upon the approval of the constitutional amendment proposed by the 89th Legislature and will only apply to the 2025 tax year. Should the amendment not be approved, the proposed changes in this act will not be enforced.

Track Name(s): Priority_Hot Watch, Exemptions

Bill History: 02-24-25 H Filed
02-27-25 H Introduced and referred to committee on House Ways and Means
03-03-25 H Meeting set for 10:00 A.M., JHR 140 - House Ways and Means

03-03-25 H Laid out for consideration in committee House Ways and Means
03-03-25 H Committee action pending House Ways and Means

HB 22 (4) Noble, Candy(R) Relating to the exemption from ad valorem taxation of intangible personal property.

AI Summary: This bill establishes that intangible personal property is not taxable under Texas law, specifically modifying Section 11.02(a) of the Tax Code to clarify that there are no exceptions to this rule. This change simplifies the taxation framework for intangible assets, removing previous conditional language.

Additionally, the bill repeals multiple sections of the Tax Code (Sections 11.02(b) and (c), 21.06, 21.07, 21.08, 23.15, and 23.16), which may have established specific regulations or exceptionsrelated to the taxation of such property. This repeal aims to streamline the legal framework and eliminate potential conflicts or complexities that could arise from previously existing tax provisions.

The bill also modifies how the comptroller is involved in appeals concerning property appraisal orders, simplifying the process by eliminating certain references to property owners, thus focusing on the comptrollers role in disputes about railroad rolling stock and other specific appraisal issues. The changes enacted by this bill will only apply to ad valorem tax years beginning on or after its effective date of January 1, 2026.

Track Name(s): Exemptions

Bill History: 02-25-25 H Filed
02-27-25 H Introduced and referred to committee on House Ways and Means
03-03-25 H Meeting set for 10:00 A.M., JHR 140 - House Ways and Means
03-03-25 H Laid out for consideration in committee House Ways and Means
03-03-25 H Committee action pending House Ways and Means

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.

Companions: HJR 23 Flores, Lulu (Enabling)
3- 3-25 H Introduced and referred to committee on House Ways and Means

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
02-27-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HJR 43 Bell, Cecil (Enabling)
3- 3-25 H Introduced and referred to committee on House Ways and Means

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
02-28-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions:

HJR 66	Bernal, Diego	(Enabling)

3- 4-25 H Introduced and referred to committee on House Ways and Means

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
02-28-25 H Introduced and referred to committee on House Ways and Means

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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	(Refiled from 88R Session)
HB 147	Bernal, Diego	(Refiled from 88R Session)
HJR 67	Bernal, Diego	(Enabling)

3- 4-25 H Introduced and referred to committee on House Ways and Means

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
03-03-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HJR 72 Noble, Candy (Enabling)
11-12-24 H Filed

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 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 (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 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 1243 (1) 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.

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 1256 (4) Zwiener, Erin(D)

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.

Companions:

HB 3637	Troxclair, Ellen 3- 3-25 H Filed	(Identical)
HJR 88	Zwiener, Erin 11-12-24 H Filed	(Enabling)
SB 1633	Campbell, Donna 2-25-25 S Filed	(Identical)

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 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 1367 (4) Jones, Venton(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)	(Refiled from 88R Session)
SB 854	West, Royce	(Refiled from 88R Session)
HJR 96	Jones, Venton	(Enabling)
	11-18-24 H Filed	
SB 652	West, Royce	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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 (4) Raymond, Richard(D)

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.

Companions:

HJR 97	Raymond, Richard	(Enabling)
	11-18-24 H Filed	

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 1399 (4) Harris, Cody(R)

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.

Companions: HJR 99 Harris, Cody (Enabling)
11-19-24 H Filed
SB 994 Nichols, Robert (Identical)
2-13-25 S Introduced and referred to committee on Senate Local Government

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 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 of energy efficiency-related improvements.

Companions: HJR 102 Gervin-Hawkins, Barbara (Enabling)
12- 2-24 H Filed

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 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 (Refiled from 88R Session)
HJR 82 Raymond, Richard (Enabling)
11-12-24 H Filed

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 1577 (4) Plesa, Mihaela(D)

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)	(Refiled from 88R Session)
SB 288	Hinojosa, Chuy	(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 1608 (4) Garcia, Josey(D)

Relating to the adoption of a veterans' land bank program by the Texas State Affordable Housing Corporation.

AI Summary: This bill creates a new Veterans' Land Bank Program within the Texas State Affordable Housing Corporation, designed specifically to support low-income veterans in obtaining affordable housing. A detailed framework is established with definitions for critical terms to guide the program's implementation. The corporation is tasked with acquiring, holding, and transferring real property for the purpose of facilitating housing for veterans, emphasizing properties that may come from tax lien foreclosures andallowing purchases below market value with necessary consents.

The corporation must operate in accordance with an annual veterans' land bank plan, which considers existing housing plans at local levels and can be amended as needed. Properties must be resold or rented to veterans within specific timelines to ensure housing is allocated effectively. Any property not allocated within ten years reverts to the original taxing units for further disposition according to law.

Importantly, the bill establishes rigorous reporting obligations, requiring the corporation to maintain transparency through detailed annual performance reports. The scope of charitable organizations benefiting from these housing provisions is also expanded, enabling more extensive trust resource management for the said purposes.

Overall, this legislation enhances support systems for veterans in Texas, particularly low-income families, ensuring they have access to affordable housing through the structured approach of a dedicated land bank program, effective September 1, 2025.

Track Name(s): Exemptions

Bill History: 12-12-24 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.

Companions:

HJR 106	Louderback, AJ (F) 12-20-24 H Filed	(Enabling)

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 1872 (1) Landgraf, Brooks(R)

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 1932 (4) Lopez, Janie(R)

Relating to an exemption from ad valorem taxation of the residence homesteads of certain disabled veterans and their surviving spouses.

Companions:

HJR 117	Lopez, Janie	(Enabling)
	1-17-25 H Filed	

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 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.

Companions:

HJR 119	Campos, Liz	(Enabling)
	1-22-25 H Filed	
SB 1126	Middleton, Mayes	(Identical)
	2-24-25 S Introduced and referred to committee on Senate Local Government	

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.

Companions: HJR 102 Gervin-Hawkins, Barbara (Enabling)
12- 2-24 H Filed

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

HB 2133 (4) Bhojani, Salman(D)

Relating to a one-time credit against the ad valorem taxes imposed by a taxing unit on the first property that a person purchases and qualifies as the person's residence homestead.

AI Summary: This bill enacts a one-time tax credit for individuals purchasing their first residence homestead, impacting the ad valorem taxes levied by local taxing units. It defines "residence homestead" per current tax code and establishes provisions for residents who have not previously qualified as homeowners.

Eligible individuals will receive a tax credit in the year following their purchase. The calculation is cohort-based on the greater amount between a modified fraction of their local tax burden (considering $3,000 multiplied by their home's taxing proportion) or 50% of their total taxes imposed by local taxing units.

The operational mechanism requires applicants to submit their claims to the chief appraiser by the deadline aligned with residence homestead exemption filings, reinforcing transparency with an affidavit of qualification. Furthermore, the chief appraiser's determination may be appealed, ensuring checks and balances in the assessment process.

A significant aspect of this bill is its impact on school districts, as taxable values will exclude credits granted under this provision during evaluations. Importantly, this new law is contingent on the successful passage of a related constitutional amendment during the upcoming 2025 elections, with an effective date set for January 1, 2026, if approved.

Track Name(s): Exemptions

Bill History: 01-28-25 H Filed

HB 2210 (4) Bumgarner, Ben(R) Relating to inclusion of the United States Space Force in United States military and veteran statutory definitions.

AI Summary: This Act seeks to formally include the United States Space Force in the definitions and regulations that govern military personnel and veterans within Texas law. Notably, the bill amends several sections of the Education Code, Election Code, and Government Code to ensure that members of the Space Force are entitled to the same benefits and services as those serving in other branches of the military.

For instance, Section 54.241(b) now allows Space Force personnel and their families to register at state institutions of higher education as Texas residents, alleviating non-resident tuition fees. Similar inclusions occur in definitions of "veteran" across multiple codes, encompassing military service across all branches, including the Space Force.

Additionally, the bill updates references across 28 sections to ensure uniformity and clarity in recognizing the Space Force within contexts such as eligibility for licenses, definitions in health and safety codes, employment classifications, and more. Despite these changes, SECTION 28 clarifies that the revisions aim to clarify rather than change existing law.

The legislation takes effect on September 1, 2025, solidifying the Space Force's recognized status within Texas military and veteran statutory definitions, ensuring equal status and rights across the military branches.

Track Name(s): Exemptions

Bill History: 01-29-25 H Filed

HB 2508 (4) Turner, Chris(D) Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a veteran who died as a result of a qualifying condition or disease.

Companions: HJR 133 Turner, Chris (Enabling)
2- 5-25 H Filed

AI Summary: This bill aims to provide a new exemption from ad valorem taxation specifically for the residence homestead of the surviving spouses of veterans who have died from conditions deemed service-connected as per federal law. The addition of Section 11.136 establishes clear definitions for a "qualifying condition or disease" and a "qualifying veteran", ensuring that families of deceased veterans can be afforded financial relief through untaxed home value.

The bill's language emphasizes that this exemption is available to survivors who have not remarried and applies irrespective of the date of the veteran's death, granting long-term benefits to these families. Furthermore, if the surviving spouse sells their home and qualifies for a new residence homestead, they can retain the prior exemption dollar amount in the new property.

Other existing sections of the Tax Code, such as 11.42 and 26.10, are amended to incorporate the new section into consistent protocols surrounding property tax calculations and exemptions. The effective date is set for January 1, 2026, contingent on voter approval of a related constitutional amendment authorizing such tax relief for surviving spouses. If the proposed amendment fails, the act will have no effect.

Track Name(s): Exemptions

Bill History: 02-05-25 H Filed

HB 2525 (4) Darby, Drew(R) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age.

Companions: SB 1237 Paxton, Angela (Identical)
2-28-25 S Introduced and referred to committee on Senate Local Government

AI Summary: This bill establishes enhanced guidelines for the exemption from ad valorem taxation for certain properties owned by charitable organizations that cater to elderly individuals, specifically those 62 years of age or older. The revisions to Section 11.18(d) of the Tax Code impose stricter conditions on the nature and amount of charitable housing and services that must be provided by organizations to qualify for the tax exemption.

Organizations must either provide housing without regard for the residents' ability to pay or ensure that they deliver charitable services equal to at least 4% of their net resident revenue.

Furthermore, a new definition for "charitable housing and services" is introduced, emphasizing the need for services tailored to meet the unique requirements of the elderly, which includes various forms of support like health and educational services. The bill specifies how charity care

and net resident revenue are to be calculated for retirement communities, ensuring consistency with practices established for hospitals.

The updates will be effective starting January 1, 2026, applying only to tax years that commence thereafter. These measures aim to encourage better provision of care and support for older individuals while providing clarity on the expectations for charitable organizations claiming ad valorem tax exemptions.

Track Name(s): Exemptions

Bill History: 02-06-25 H Filed

HB 2611 (4) Raymond, Richard(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 certain losses in local revenue.

Companions:

SB 4	Bettencourt, Paul	(Identical)
	2-18-25 H Received in the House	
SJR 2	Bettencourt, Paul	(Enabling)
	2-18-25 H Received in the House	

AI Summary: The bill focuses on enhancing property tax exemptions for residence homesteads while safeguarding school districts from revenue losses associated with those exemptions. A key change is the increase of the exemption amount from $100,000 to $140,000 beginning January 1, 2025, which allows adults to exempt a higher portion of their home's appraised value from school district taxation. This change is paired with provisions that ensure school districts receive additional state aid if local revenue declines due to increased exemptions.

The bill outlines state aid eligibility criteria based on revenue losses that would have occurred under previous tax laws and introduces a mechanism for determining state aid for the 2023-2024, 2024-2025, and 2025-2026 school years. It consolidates provisions for calculating and distributing of state funding while repealing outdated sections and creating new ones for transitional processes connected to the proposed tax adjustment.

Furthermore, several provisions aim to address the consequences of these financial adjustments, including stipulations on tax calculations, procedures for supplemental tax bills, and requirements for elections relevant to tax revenue adjustments, following the approval of a constitutional amendment in November 2025. If the amendment does not pass, a portion of the bill becomes ineffective. The urgency of the law is noted, with an immediate or September 1, 2025, implementation, depending on legislative approval.

Track Name(s): Exemptions

Bill History: 02-10-25 H Filed

HB 2723 (4) Cunningham, Charles(R)

Relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.

Companions:

SB 1920	West, Royce	(Identical)
	3- 5-25 S Filed	

AI Summary: This bill aims to modify the current process for granting exemptions from ad valorem taxation specifically for properties utilized for human burial. The key addition is Subsection (t) under Section 11.43, which allows the chief appraiser to automatically grant an exemption without an application from the owner if three conditions are met: the absence of an application, reasonable identification of the property as eligible for the exemption during an inspection, and the inability to identifythe property owner. This change is significant as it streamlines the exemption process for property owners involved with human burial sites, ensuring that properties qualifying for exemption are not burdened by the application requirement when ownership is indeterminate. The bill clarifies that these provisions will only take effect for tax years commencing on or after January 1, 2026, establishing a timeline for the implementation of these changes in Texas property tax law.

Track Name(s): Exemptions

Bill History: 02-12-25 H Filed

HB 2730 (4) Darby, Drew(R)

Relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application.

AI Summary: This bill empowers the chief appraiser within an appraisal district with specific guidelines concerning the recertification process for individuals receiving exemptions from ad valorem taxation on residence homesteads. The alterations made to Section 11.43 of the Tax Code assert that, although exemptions previously granted generally persist until either ownership changes or

qualification status is altered, the chief appraiser may mandate a new application for verification. However, such demands are now conditional upon the appraiser having specific reasons to believe that the individual no longer qualifies for the exemption.

The modifications introduce Subsection (c-1), which states that the chief appraiser must notify the individual in writing, detailing the rationale for their suspicions regarding continued eligibility. Furthermore, this legislation provides additional protections for elderly persons, preventing any cancellation of their exemptions due to failure to submit the new application unless all prescribed legal protocols are followed.

The bill reflects the 89th Legislature's intent to ensure these changes are cohesive with other legislative actions from the same session while setting an implementation date of September 1, 2025. This development aims to balance administrative oversight with the protection of vulnerable populations, particularly the elderly.

Track Name(s): Exemptions

Bill History: 02-12-25 H Filed

HB 2894 (4) Hickland, Hillary (F)(R) Relating to the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

AI Summary: This bill aims to provide state aid to local governments disproportionately affected by the ad valorem tax relief granted to disabled veterans. In the first section, the definition of "local government" is amended to eliminate the requirement that a municipality must be adjacent to a military installation, thus expanding eligibility.

In the second section, new criteria for determining which local governments qualify for a disabled veteran assistance payment are introduced. It specifies that a local government may qualify if the loss of ad valorem tax revenue, calculated under subsection (c), meets certain thresholds: 2% of the local government's general fund revenue for municipalities adjacent to military installations or counties that partially or wholly contain them, and 10% for other municipalities.

Additionally, these criteria will come into effect at the beginning of the fiscal year that ends with the 2025 tax year, positioning local governments to prepare for compliance. The bill establishes that it will take effect on September 1, 2025.

Track Name(s): Exemptions

Bill History: 02-14-25 H Filed

HB 2937 (4) Anchia, Rafael(D) Relating to the areas of operation of housing finance corporations.

AI Summary: This bill focuses on the operational parameters for housing finance corporations in Texas. Section 394.031 has been amended to include a new subsection (c) that explicitly defines the geographic limits within which these corporations can function based on their sponsoring entities. Municipal-sponsored corporations are limited to their municipal boundaries, while county-sponsored corporations are confined to unincorporated areas. For those sponsored by more than one local government, the corporationis restricted to operating within the combined jurisdictions of all sponsors.

The bill also revises Section 394.903 to clarify that residential development sites may be transferred to housing finance corporations by local governments but must fall within the defined operational areas. Additionally, Section 394.905 outlines that tax exemptions apply only if the properties in question are located within these authorized areas, emphasizing compliance with the new limitations.

Furthermore, the bill stipulates that these changes apply to powers exercised post-enactment, ensuring a clear transition from existing laws to the new framework. The bill will become effective immediately upon a two-thirds legislative vote or on a specified effective date later in 2025 if that majority is not achieved.

Track Name(s): Exemptions

Bill History: 02-18-25 H Filed

HB 3064 (4) Metcalf, Will(R) Relating to the exemption of tangible personal property from ad valorem taxation.

Companions:	HJR 145	Metcalf, Will 2-20-25 H Filed	(Enabling)
	SB 459	Middleton, Mayes	(Identical)

2- 3-25 S Introduced and referred to committee on Senate Local Government

AI Summary: This bill, designed to amend Texas Tax Code regarding ad valorem taxation, primarily focuses on the exemption of tangible personal property from taxation effective January 1, 2026. As part of this measure, significant provisions are added and amended throughout multiple sections of the Tax Code. The bill explicitly states that tangible personal property will no longer be taxable starting from the specified date, rendering existing laws regarding its assessment and collection ineffective for tax years beginning on or after that date.

Several sections, including those dealing with charitable organizations (sections 11.18 and 11.186) and religious organizations (sections 11.20, 11.30), struck out all mentions of tangible personal property, simplifying the requirements for tax exemptions to only include real property. Similarly, provisions regulating community land trusts and schools have been revised to remove references to tangible personal property.

Furthermore, the bill involves a comprehensive repeal of various sections that previously governed the taxation of tangible personal property, including several rules related to tax abatement agreements for property within reinvestment zones. Notably, the changes also include adjustments in tax administration processes, ensuring that future assessments align with the newly established exemption.

This legislation will only take effect if a related constitutional amendment proposed during the 89th Legislature receives voter approval.

Track Name(s): Exemptions

Bill History: 02-20-25 H Filed

HB 3108 (4) Goodwin, Vikki(D) Relating to proof of eligibility for an exemption from ad valorem taxation of the residence homestead of a person.

AI Summary: This bill relates to the proof of eligibility for receiving exemptions from ad valorem taxation on a person's residence homestead in Texas. The bill revises Section 11.43 of the Tax Code to implement new protocols and documentation requirements. A significant addition is the introduction of an owner occupancy affidavit, which allows applicants to validate their residence status without needing a driver's license or personal ID number, thus enhancing accessibility.

Further, the chief appraiser is mandated to create a program for the periodic review of exemptions to ensure ongoing qualification, reviewing exemptions at least once every five tax years. This review process includes the ability to request additional documentation if the validity of the affidavit comes into question.

The bill also provides certain leniencies in documentation requirements for military personnel and their families, offering them alternate pathways to meet exemption criteria.

The changes will be effective as of September1, 2025, and the comptroller is expected to prepare the required affidavit form by January 1, 2026. Notably, these regulations will only apply to new applications for homestead exemptions submitted after the specified date.

Track Name(s): Exemptions

Bill History: 02-20-25 H Filed

HB 3219 (4) Shofner, Joanne (F)(R) Relating to a statewide order issued by the commissioner of state health services authorizing a pharmacist to dispense ivermectin.

Companions: HB 3175 Virdell, Wes (F) (Identical)
2-21-25 H Filed

AI Summary: This bill establishes new provisions concerning the dispensing of ivermectin by pharmacists in Texas. Specifically, it adds Section 1001.090 to the Health and Safety Code, which authorizes the commissioner of state health services to issue a statewide order that allows pharmacists to dispense ivermectin without needing a prescription. This change reflects an effort to increase access to ivermectin for patients, despite any conflicting laws.

The newly created section requires that the statewide order include written protocols for pharmacists to follow, ensuring standardized practice across the state. Pharmacists will be required to provide patients with instructions for the proper use of the medication, promoting safety and efficacy in its administration.

Furthermore, the bill establishes that pharmacists acting in good faith while dispensing ivermectin according to the statewide order will not face criminal or civil liability, reducing the legal risks associated with this practice except in instances of willful misconduct or gross negligence.

Additionally, the bill imposes an obligation for pharmacists to submit an annual report detailing the number of doses dispensed, which will assist in monitoring the distribution and use of ivermectin statewide. The executive commissioner along with the Texas State Board of Pharmacy is tasked with formulating rules for the effective implementation of these provisions. The law is set to become effective immediately upon a two-thirds vote or on September 1, 2025, if not achieved.

Track Name(s): Exemptions

Bill History: 02-24-25 H Filed

HB 3239 (4) Turner, Chris(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.

Companions: HJR 154 Turner, Chris (Enabling)
2-24-25 H Filed

AI Summary: This legislation enhances the authority of the governing bodies of taxing units in Texas to adopt exemptions from ad valorem taxes on individual's residence homesteads. The major change is the shift from a percentage-based exemption to an exemption defined as a specific dollar amount.

Specifically, starting from the 2026 tax year, individuals can qualify for an exemption that cannot exceed $100,000. This amount will be adjusted annually for inflation based on the CPI, ensuring that the value of the exemption keeps pace with economic conditions. Each year, by March 15, the comptroller will publish the updated maximum exemption for taxpayers' awareness.

Additionally, the previous stipulation that guaranteed a minimum exemption of $5,000 and a maximum percentage of 20 percent is removed to allow for greater flexibility in tax relief.

The law is set to take effect on January 1, 2026, contingent upon the approval of a proposed constitutional amendment by voters in the 2025election, which aligns with the bill's objectives for enabling such exemptions. If the amendment does not pass, the provisions of this bill will not be implemented.

Track Name(s): Exemptions

Bill History: 02-24-25 H Filed

HB 3370 (4) Ashby, Trent(R) Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified timber land following the death of the owner of the land.

Companions: SB 1412 Nichols, Robert (Identical)
2-19-25 S Filed

AI Summary: This bill amends Section 23.751 of the Tax Code, significantly affecting how late applications for land appraisal are handled in Texas, particularly following the death of the landowner. It adds a new Subsection (a-1) that allows late applications to be accepted by the chief appraiser under specific conditions: the land must have been previously appraised under the qualified timber land category, the ownership must have transitioned due to the death of the owner during the past year, and the application must be filed by the delinquency date for the taxes owed. Eligible filers include the surviving spouse, surviving child, or the executor of the deceaseds estate, emphasizing the bill's intent to ease the process for heirs dealing with the loss of a family member. Importantly, the established penalty for late applications will not apply to those submitted under the new provision, facilitating financial relief for applicants. This change will apply starting from January 1, 2026, for applications submitted after the effective date.

Track Name(s): Exemptions

Bill History: 02-26-25 H Filed

HB 3390 (4) Landgraf, Brooks(R) Relating to an exemption from ad valorem taxation of the amount of the appraised value of real property that arises from the installation or construction on the property of a generator.

AI Summary: This bill establishes a new exemption from ad valorem taxation specifically for the appraised value of real property resulting from the installation or construction of electric generators intended for on-site energy production. The newly added Section 11.38 defines "electric generator," specifying it as equipment that converts mechanical energy to electrical energy while meeting certain criteria, including power sources like natural gas and being linked to the propertys electrical panel through a transfer switch.

The bill grants property owners an exemption from taxes based on the appraised value of their property when they install these generators. The Texas Comptroller is instructed to create guidelines to aid local officials in implementing these exemptions. Additionally, the existing

section 11.43(c) in the Tax Code will now include Section 11.38, ensuring that once granted, such exemptions do not require annual claims unless ownership changes or qualifications for exemption alter.

The law will take effect on January 1, 2026, contingent upon the approval of a constitutional amendment endorsing this tax exemption. If the proposed amendment does not receive voter approval, the act will not take effect. The intent is to harmonize with other legislative measures introduced during the 89th Texas Legislatures Regular Session in 2025.

Track Name(s): Exemptions

Bill History: 02-26-25 H Filed

HB 3412 (4) Gamez, Erin(D) Relating to notice of and assistance in filing an application for a residence homestead exemption from ad valorem taxation provided to a home buyer by a title insurance company or title insurance agent.

AI Summary: This bill establishes new provisions related to the closure and settlement of real property transactions by title insurance companies, specifically addressing residence homestead exemptions from ad valorem taxation. It introduces Subchapter D to Chapter 2702 of the Insurance Code, which mandates that title insurance companies provide a notice to home buyers about potential eligibility for residence homestead exemptions. This notice must include detailed information, such as the eligibility criteria from the Tax Code, deadlines for filing exemption applications, and a clear directive that the title insurance company is obligated to assist in the application process or file on behalf of the buyer, unless explicitly waived by the buyer.

Moreover, title insurance companies are permitted to charge a reasonable fee for their assistance, which they must disclose upfront to the buyer. The bill also stipulates that title insurance companies that fail to comply with these requirements may incur an administrative penalty of up to $500.

Significantly, the bill repeals Sections 11.43(n) and (p) of the Tax Code, thus streamlining the process for residence homestead exemption applications filed after the effective date of the Act. This new framework is designed to enhance buyer awareness and facilitate the exemption process, effective from September 1, 2025.

Track Name(s): Exemptions

Bill History: 02-26-25 H Filed

HB 3438 (4) Guillen, Ryan(R) Relating to the property tax exemption for certain nonprofit community business organizations.

AI Summary: This bill establishes a framework for property tax exemptions for certain nonprofit community business organizations in Texas. It amends Subsection (a) of Section 11.231 of the Tax Code to enhance the definition of what constitutes a nonprofit community business organization.

To qualify for the tax exemption, such organizations must have been in existence for at least five years, maintain a dues-paying membership of at least 50 members for the prior three years, and have a board of directors elected by the members without compensation. The organization must be primarily supported by membership dues and related income and is expected to engage in specific functions laid out in a related subsection.

A critical change in the bill specifically states that these organizations must neither have formed nor financially support a political committee, thereby aiming to ensure that tax-exempt entities remain nonpartisan.

Finally, the bill clearly specifies that the new provisions will apply only to ad valorem tax years commencing on or after January 1, 2026, providing a timeline for implementation of these criteria.

Track Name(s): Exemptions

Bill History: 02-26-25 H Filed

HB 3499 (4) Perez, Vince (F)(D) Relating to the eligibility of an individual to receive an exemption from ad valorem taxation of the individual's residence homestead if the homestead is occupied by a registered sex offender.

AI Summary: This bill aims to restrict ad valorem tax exemptions for homeowners who have registered sex offenders living in their residence. It adds a new article to the Code of Criminal Procedure, requiring the Department of Public Safety to compile and send an annual list of addresses of registered sex offenders to each appraisal districts chief appraiser. In addition, the bill introduces Section 11.136 of the Tax Code, expressly prohibiting individuals from receiving any tax exemption for their residence homestead if the chief appraiser finds that it was occupied by a registered sex offender as of January 1 of the tax year in question. The definition of a registered

sex offender is specified to those under the registration requirements of Chapter 62.

Further, Section 11.43(t) states that chief appraisers must check this list before sending property valuation notices and must deny or cancel any exemptions based on the confirmed presence of a registered sex offender. Homeowners have the right to dispute this denial by providing evidence that the sex offender did not occupy the residence on the applicable date.

This Act is set to take effect on January 1, 2026, but only if a proposed constitutional amendment is approved by voters that would allow such restrictions on tax exemptions. If the amendment fails, this legislation will have no effect.

Track Name(s): Exemptions

Bill History: 02-27-25 H Filed

HB 3637 (4) Troxclair, Ellen(R)

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.

Companions:

HB 1256	Zwiener, Erin	(Identical)
	11-12-24 H Filed	
SB 1256	Zaffirini, Judith	(Identical)
	2-28-25 S Introduced and referred to committee on Senate Veteran Affairs	
SB 1633	Campbell, Donna	(Identical)
	2-25-25 S Filed	

AI Summary: This bill establishes new provisions in Texas law regarding the taxation of properties that incorporate water conservation systems, specifically rainwater harvesting and graywater systems. A new section (11.325) is added to Subchapter B of Chapter 11 of the Tax Code, which defines "graywater" as per the Health and Safety Code.

The legislation empowers the county commissioners courts to adopt orders to exempt the portion of the appraised property value attributable to these water systems from ad valorem taxation. This exemption will apply uniformly across all taxing units that impose taxes on the property.

Furthermore, the bill delineates that its provisions will only apply to ad valorem taxes imposed for tax years beginning on or after the effective date, which is set for January 1, 2026. However, the effectiveness of the Act is contingent on the approval of a related constitutional amendment by voters, aimed at allowing county commissioners courts to grant these particular tax exemptions. If the amendment does not receive voter approval, the Act will have no effect.

Track Name(s): Exemptions

Bill History: 03-03-25 H Filed

HB 3886 (4) Flores, Lulu(D)

Relating to the authority of certain persons who qualify for a residence homestead exemption from ad valorem taxation during a tax year to receive the exemption in that year.

AI Summary: This bill aims to modify the Tax Code regarding the eligibility criteria for receiving a residence homestead exemption from ad valorem taxation in Texas. It amends Section 11.42 by altering Subsection (c) and adding a new Subsection (e-1). Under these changes, exemptions authorized by specific sections are effective from January 1 of the applicable tax year and will apply to the entire tax year. This is irrespective of whether the property was actually developed, subdivided post-January 1, had a physical address, or was denoted in the appraisal district's records as a separate entity with a unique account number at the start of the tax year.

The newly introduced Subsection (e-1) explicitly extends this principle to individuals qualifying for exemptions under Section 11.131 after January 1, thus ensuring broader eligibility. The bill also states that it applies only to tax years beginning on or after its effective date. The Act will take effect immediately if it garners a two-thirds majority vote in both legislative houses; otherwise, it will begin on September 1, 2025.

Track Name(s): Exemptions

Bill History: 03-06-25 H Filed

HJR 1 (4) Meyer, Morgan(R)

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used.

Companions:

HB 9	Meyer, Morgan	(Enabling)
	3- 3-25 H Committee action pending House Ways and Means	

AI Summary: The proposed joint resolution seeks to amend Section 1(g) of Article VIII of the Texas Constitution to enable the Legislature to implement an exemption from ad valorem taxation for a

specified portion of tangible personal property. Unlike previous legislation that set a threshold based on a minimum taxable value, this amendment introduces a clear exemption limit of $250,000 for tangible personal property owned by individuals that is held or used for income production.

Furthermore, the bill establishes a temporary provision to clarify the implementation timeline of this change. The amendment will officially take effect for the tax year beginning January 1, 2025, and will be in effect for a limited duration, expiring on January 1, 2027. This structure may facilitate the transition for taxpayers and allow for assessment of the amendment's impact within a defined period.

The bill culminates in a requirement to submit it for voter approval during an election scheduled for November 4, 2025, ensuring that the proposed changes receive public endorsement before being enacted. The ballot will clearly state the purpose of the amendment, emphasizing the potential tax relief for those engaging in income-generating activities through personal property.

Track Name(s): Exemptions

Bill History: 02-24-25 H Filed
02-27-25 H Introduced and referred to committee on House Ways and Means
03-03-25 H Meeting set for 10:00 A.M., JHR 140 - House Ways and Means
03-03-25 H Laid out for consideration in committee House Ways and Means
03-03-25 H Committee action pending House Ways and Means

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.

Companions: HB 266 Flores, Lulu (Enabling)
2-27-25 H Introduced and referred to committee on House Ways and Means

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
03-03-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HB 255 Guillen, Ryan (Enabling)
3-10-25 H Meeting set for 2:00 P.M., JHR 140, House Ways and Means

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
03-03-25 H Introduced and referred to committee on House Ways and Means
03-10-25 H Meeting set for 2:00 P.M., JHR 140 - House Ways and Means

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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 (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
03-03-25 H Introduced and referred to committee on House Ways and Means
03-10-25 H Meeting set for 2:00 P.M., JHR 140 - House Ways and Means

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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.

Companions: HB 382 Bell, Cecil (Enabling)
2-28-25 H Introduced and referred to committee on House Ways and Means

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
03-03-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HB 378 Morales, Christina (Enabling)
2-28-25 H Introduced and referred to committee on House Ways and Means

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
03-03-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HB 399 Bernal, Diego (Enabling)
2-28-25 H Introduced and referred to committee on House Ways and Means

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
03-04-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HB 511 Bernal, Diego (Enabling)
3- 3-25 H Introduced and referred to committee on House Ways and Means

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
03-04-25 H Introduced and referred to committee on House Ways and Means

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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.

Companions: HB 972 Noble, Candy (Enabling)
11-12-24 H Filed

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 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.

Companions: HB 963 Toth, Steve (Enabling)
11-12-24 H Filed

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 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.

Companions: HB 1548 Raymond, Richard (Enabling)
12- 9-24 H Filed

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 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.

Companions: HB 1256 Zwiener, Erin (Enabling)
11-12-24 H Filed
SJR 60 Campbell, Donna (Identical)
2-25-25 S Filed

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)	(Refiled from 88R Session)
HB 1367	Jones, Venton	(Enabling)
	11-18-24 H Filed	
SJR 31	West, Royce	(Identical)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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.

Companions:

HB 1370	Raymond, Richard	(Enabling)
	11-18-24 H Filed	

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	(Refiled from 88R Session)
HB 1399	Harris, Cody	(Enabling)
	11-19-24 H Filed	

SJR 46 Nichols, Robert (Identical)
2-13-25 S Introduced and referred to committee on Senate Local Government

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 102 (4) Gervin-Hawkins, Barbara(D)

Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation related to the installation of energy efficiency-related improvements.

Companions:
HB 1483 Gervin-Hawkins, Barbara (Enabling)
12- 2-24 H Filed
HB 1485 Leo-Wilson, Terri (Enabling)
12- 2-24 H Filed
HB 2039 Gervin-Hawkins, Barbara (Enabling)
1-23-25 H Filed

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 106 (4) 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.

Companions:
HB 1688 Louderback, AJ (F) (Enabling)
12-20-24 H Filed

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 117 (4) Lopez, Janie(R)

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.

Companions: HB 1932 Lopez, Janie (Enabling)
1-17-25 H Filed

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 (4) Campos, Liz(D)

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.

Companions: HB 2032 Campos, Liz (Enabling)
1-23-25 H Filed
SB 1126 Middleton, Mayes (Enabling)
2-24-25 S Introduced and referred to committee on Senate Local Government

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

HJR 133 (4) Turner, Chris(D)

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse.

Companions: HB 2508 Turner, Chris (Enabling)
2- 5-25 H Filed

AI Summary: This joint resolution proposes a constitutional amendment aimed at providing tax relief to the surviving spouses of veterans who died due to service-connected conditions. It specifically amends Section 1-b of Article VIII of the Texas Constitution by adding Subsections (q) and (r). These subsections grant the legislature the authority to exempt all or part of the market value of the residence homestead from ad valorem taxation for qualifying surviving spouses of veterans

who have not remarried since the veteran's death.

Additionally, it allows surviving spouses who have already received this exemption to transfer it to a new homestead, thus receiving an exemption equivalent to what they received for their first homestead, as long as they continue to meet the eligibility criteria. New provisions also establish a temporary provision that outlines the effective date of these changes (January 1, 2026) and that they will apply only to tax years commencing thereafter, with an expiration on January 1,2027.

Finally, the bill sets forth that the proposed constitutional amendment will be put to a vote during the November 4, 2025 elections, offering voters the chance to approve or reject these significant tax relief measures for veteran survivors.

Track Name(s): Exemptions

Bill History: 02-05-25 H Filed

HJR 145 (4) Metcalf, Will(R)

Proposing a constitutional amendment exempting tangible personal property from ad valorem taxation.

Companions:	HJR 129	Metcalf, Will	(Refiled from 88R Session)
	SJR 78	Middleton, Mayes (F)	(Refiled from 88R Session)
	HB 3064	Metcalf, Will	(Enabling)
		2-20-25 H Filed	
	SJR 25	Middleton, Mayes	(Identical)
		2- 3-25 S Introduced and referred to committee on Senate Local Government	

AI Summary: This bill proposes a constitutional amendment to exempt all tangible personal property from ad valorem taxation in Texas, making a significant change to the state's tax structure. The amendment changes Section 1 of Article VIII of the Texas Constitution by removing the previous inclusion of tangible personal property as taxable. Instead, it introduces Subsection (b-1), allowing continuous taxation on tangible personal property only if it is pledged for a debt before January 1, 2026. This allows taxauthorities to levy and collect those taxes until the related debt is discharged, ensuring that existing obligations are honored.

Additionally, the bill repeals various outdated sections of Article VIII, streamlining the tax regulations concerning property. A temporary provision states that the amendment will take effect on January 1, 2026, and will apply solely to taxes imposed after this date, with the temporary provision set to expire on January 1, 2027. The proposal is planned to be presented to the electorate on November 4, 2025, ensuring that citizen involvement is secured in this significant tax reform.

Track Name(s): Exemptions

Bill History: 02-20-25 H Filed

HJR 154 (4) Turner, Chris(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.

Companions:	HB 3239	Turner, Chris	(Enabling)
		2-24-25 H Filed	

AI Summary: This bill proposes a significant amendment to the Texas Constitution, authorizing local political subdivisions to provide an ad valorem tax exemption on a specified dollar amount of a residence homestead's market value. This provides flexibility compared to the existing percentage-based exemptions. The amendment establishes that for the tax year 2026, the exemption amount shall not exceed $100,000, with future adjustments made annually according to the inflation rate as defined by law. Notably, thebill eliminates prior stipulations governing percentage-based exemptions, which included a maximum percentage of twenty percent and a minimum exemption constraint of $5,000.

Furthermore, the governing bodies will be restricted from reducing the exemption amount or repealing it altogether, ensuring consistent tax relief for homeowners. The bill includes provisions for maintaining tax collections against properties with existing obligations, ensuring that previous debts remain funded. A temporary provision clarifies that these changes will take effect starting January 1, 2026, and will be in place until January 1, 2027. Ultimately, this constitutional amendment will be put to a public vote on November 4, 2025, allowing residents to decide on the proposed tax reform.

Track Name(s): Exemptions

Bill History: 02-24-25 H Filed

HJR 157 (4) Landgraf, Brooks(R)

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the amount of the appraised value of real property that arises from the installation or construction.

AI Summary: This joint resolution seeks to amend the Texas Constitution by specifically altering Section 2(a) of Article VIII, which governs taxation. The key aspect of this proposal is the inclusion of a provision that authorizes the legislature to exempt from ad valorem taxation the appraised value of real property attributed to electric generators used primarily for the production and distribution of energy for on-site use. This represents a significant policy shift, aimed at promoting energy generation facilities by alleviating their tax burden.

Additionally, the bill aligns this exemption with existing categories of property that are already exempt, such as public properties, religious worship sites, and educational institutions, while specifying that it is not intended to extend to more land than necessary. The bill also includes a mechanism that allows the legislature to set eligibility criteria and apply sanctions related to this exemption, in line with broader taxation policies.

To ensure public participation, the bill stipulates that the proposed constitutional amendment is to be voted on during the election scheduled for November 4, 2025, allowing citizens to express their support or opposition to the change. The ballot will clearly reflect the nature of the constitutional amendment, facilitating informed voting.

Track Name(s): Exemptions

Bill History: 02-26-25 H Filed

HJR 159 (4) Perez, Vince (F)(D)

Proposing a constitutional amendment authorizing the legislature to prohibit an individual from receiving an exemption from ad valorem taxation of the individual's residence homestead.

AI Summary: This bill proposes a significant alteration to the tax exemption policy for residence homesteads within the Texas Constitution. It introduces a new subsection (v) to Section 1-b, Article VIII, authorizing the legislature to implement a rule prohibiting any individual from acquiring a residence homestead exemption if their homestead is occupied by a registered sex offender as of January 1 of that tax year. This provision empowers the legislature to explicitly define the term registered sex offender for the purposes of this exemption.

The inclusion of such a clause aims to address public safety concerns, potentially making it a deterrent for individuals who might be seeking tax relief while being in close proximity to those deemed a risk to the community. To move forward with this constitutional change, the bill stipulates that the proposed amendment will be presented to voters for approval in an election set for November 4, 2025, allowing Texas residents the opportunity to weigh in on the proposed change to the tax law regarding residence homesteads occupied by registered sex offenders.

Track Name(s): Exemptions

Bill History: 02-27-25 H Filed

SB 4 (1) Bettencourt, Paul(R)

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 certain losses in local revenue.

Companions:

HB 2611	Raymond, Richard 2-10-25 H Filed	(Identical)
SJR 2	Bettencourt, Paul 2-18-25 H Received in the House	(Enabling)

AI Summary: The bill seeks to increase the residence homestead exemption from $100,000 to $140,000, thereby providing greater tax relief for homeowners. This adjustment is intended to shield homeowners from rising property taxes, especially as assessed property values grow. School districts will receive additional state aid in response to anticipated losses in local revenue due to these exemption increases over the 2023-2024, 2024-2025, and 2025-2026 school years, ensuring they can continue to service existing debts adequately.

Furthermore, the legislation includes provisions that will be contingent upon the approval of a constitutional amendment scheduled for a voter election. If passed, these provisions will facilitate the recalibration of state aid and degree of local revenue needed by school districts, particularly impacting those that previously received aid for reduced ad valorem revenue.

The bill also repeals sections of the education code, simplifies grant procedures for districts benefiting from tax relief, and sets out transitional tax assessment directives to prepare for the implementation of new rates for the 2025 tax year. These changes collectively aim to maintain equitable funding for education while providing necessary tax relief to residents. If the constitutional amendment fails, specific provisions of the bill will have no effect.

Track Name(s): Priority_Hot Watch, Exemptions

Bill History: 02-06-25 S Filed
02-07-25 S Introduced and referred to committee on Senate Local Government
02-11-25 S Meeting set for 8:30 A.M., E1.028 - Senate Local Government
02-11-25 S Laid out for consideration in committee Senate Local Government
02-11-25 S Voted favorably from committee on Senate Local Government
02-11-25 S Reported favorably from committee on Senate Local Government
02-12-25 S First placement on Senate Intent Calendar for
02-13-25 S Placed on the Senate Calendar for
02-13-25 S Laid out for consideration in the Senate at 11:08am
02-13-25 S 2 Floor amendment(s) adopted
02-13-25 S Passed (Vote: Y: 30/N: 0)
02-18-25 H Received in the House

SB 459 (4) Middleton, Mayes(R) Relating to the exemption of tangible personal property from ad valorem taxation.

Companions: HB 3064 Metcalf, Will (Identical)
2-20-25 H Filed
SJR 25 Middleton, Mayes (Enabling)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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.

Companions: SJR 30 Eckhardt, Sarah (Enabling)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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)	(Refiled from 88R Session)
SB 854	West, Royce	(Refiled from 88R Session)
HB 1367	Jones, Venton	(Identical)
	11-18-24 H Filed	
SJR 31	West, Royce	(Enabling)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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	(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
02-07-25 S Introduced and referred to committee on Senate Local Government

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SB 819 (4) Kolkhorst, Lois(R) Relating to renewable energy generation facilities.

AI Summary: The bill establishes Subchapter F within the Utilities Code to facilitate the regulation of renewable energy generation facilities in Texas, particularly those with a generation capacity of 10 megawatts or more. A permit is required for these facilities to interconnect with transmission systems, ensuring compliance with environmental and operational standards.

Environmental impact reviews become a prerequisite in the permitting process, overseen by the commission in cooperation with the Parks and Wildlife Department, necessitating the submission of various documentation, including environmental impact assessments and operational plans aimed at minimizing ecological disruption.

The bill introduces an annual environmental impact fee on permit holders, aimed at funding a cleanup fund specifically for managing negative impacts associated with renewable energy installations.

Significant penalties for non-compliance with the new regulations are outlined, reinforcing the commitment to sustainable development. Additionally, the bill categorically prohibits any tax exemptions on properties used for renewable energy generation during tax agreements, thereby enhancing property tax accountability for renewable energy producers.

Overall, this legislative initiative aims to promote renewable energy while ensuring it aligns with wildlife conservation and public interest, with the act taking effect on September 1, 2025.

Track Name(s): Exemptions

Bill History: 01-16-25 S Filed
02-07-25 S Introduced and referred to committee on Senate Business and Commerce

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SB 899 (4) Blanco, Cesar(D) Relating to the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans and surviving spouses of certain armed services members.

AI Summary: The bill addresses the financial impact of ad valorem tax relief granted to disabled veterans and expands eligibility to include surviving spouses of certain military members who have died or been severely injured in service. The amendments to Section 140.011 of the Local Government Code redefine what constitutes a qualified local government, allowing municipalities that qualify for military exemption assistance to receive aid based on the fiscal year's lost tax revenue due to these exemptions.The lost revenue must be calculated by applying the local tax rate to properties exempted under specific sections of the Tax Code.

Further, the calculation of assistance payments will deduct one percent of the qualified local governments general fund revenue from the total lost ad valorem tax revenue. The bill also establishes deadlines for applications for military exemption assistance payments, moving the submission date from April 1 to May 1, and clarifying that the revised provisions will apply to fiscal years that conclude in the 2025 tax year. This act is set to take effect on September 1, 2025, ensuring timely support for affected local governments.

Track Name(s): Exemptions

Bill History: 01-24-25 S Filed
02-13-25 S Introduced and referred to committee on Senate Local Government

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SB 994 (4) Nichols, Robert(R)

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.

Companions:

HB 623	Harris, Cody	(Refiled from 88R Session)
HB 1399	Harris, Cody	(Identical)
	11-19-24 H Filed	
SJR 46	Nichols, Robert	(Enabling)
	2-13-25 S Introduced and referred to committee on Senate Local Government	

AI Summary: This bill is aimed at providing a tax exemption for the owners of tangible personal property like animal feed that is intended for retail sales. With the new Section 11.162 added to Subchapter B, Chapter 11 of the Texas Tax Code, property owners can receive relief from ad valorem taxes on the appraised value of their animal feed if it meets the specified conditions. The animal feed must be categorized under the existing sales and use tax exemptions outlined in Section 151.316(a)(3) or (4).

Furthermore, the bill includes a stipulation that it will only take effect for tax years beginning on or after January 1, 2026, but crucially, this is conditional upon the successful approval of a constitutional amendment proposed by the 89th Legislatures Regular Session in 2025. If voters do not approve this amendment, the provisions in the bill will not take effect, ensuring that the implementation of this tax exemption hinges on public support.

Track Name(s): Exemptions

Bill History:
01-29-25 S Filed
02-13-25 S Introduced and referred to committee on Senate Local Government

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SB 1126 (4) Middleton, Mayes(R)

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.

Companions:

HB 2032	Campos, Liz	(Identical)
	1-23-25 H Filed	
HJR 119	Campos, Liz	(Enabling)
	1-22-25 H Filed	

AI Summary: This bill introduces significant modifications to the Texas Tax Code pertaining to the exemption from ad valorem taxation for the residence homesteads of partially disabled veterans and their surviving spouses. A new Section 11.136 is established, defining that veterans with a disability rating between 10% and 100% are eligible for a tax exemption equivalent to their disability rating on the appraised value of their homestead.

Moreover, the legislation stipulates that the surviving spouse of a qualifying veteran can maintain a similar tax exemption based on the percentage that the veteran was eligible for at the time of their death. This exemption remains as long as the surviving spouse has not remarried and continues to occupy the same residence homestead.

If the surviving spouse relocates and has not remarried, they can apply the exemption to their new residence up to the previous exemption amount. Additionally, the bill includes clarifications on how these exemptions interact with existing tax provisions in the Tax Code, ensuring that other exemptions are applied consistently.

It is essential to note that this Act will only become effective if approved by voters in a constitutional amendment set for the upcoming election. If not approved, this legislation will have no impact. The incorporation of new terms and definitions throughout the bill enhances the existing statutes and provides a clearer structure for the tax exemption process for veterans and their families.

Track Name(s): Exemptions

Bill History:
02-06-25 S Filed
02-24-25 S Introduced and referred to committee on Senate Local Government

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SB 1237 (4) Paxton, Angela(R)

Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services.

Companions:

HB 2525	Darby, Drew	(Identical)
	2- 6-25 H Filed	

AI Summary: This bill modifies the Tax Code to enhance the tax exemption provisions for charitable organizations that offer housing and related services specifically for individuals aged 62 and above. It defines specific charitable functions these organizations must engage in, now explicitly permitting the provision of permanent housing and various support services targeted at the

elderly.

Key updates include the criteria for exemption: organizations can qualify by providing these services without considering residents' ability to pay, or by ensuring that the value of the charitable services offered is at least four percent of their net resident revenue.

The bill introduces a new definition for "charitable housing and services," which outlines the types of support provided to the elderly, such as independent living, assisted living, and clinical health services, among others.

Further, the bill equates the methods for determining charity care and net resident revenue in retirement communities and nursing homes with those utilized for hospitals, thereby standardizing the assessment process.

The changes are set to affect ad valorem tax years beginning from January 1, 2026, ensuring that the updates align with future taxation periods.

Track Name(s): Exemptions

Bill History: 02-12-25 S Filed
02-28-25 S Introduced and referred to committee on Senate Local Government

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SB 1352 (4) Hinojosa, Adam (F)(R)

Relating to the deadline for filing an application for certain ad valorem tax exemptions or allocations and the calculation of the penalty for filing a late application for such an exemption or allocation.

AI Summary: This bill amends various sections of the Texas Tax Code to improve the process for filing applications for ad valorem tax exemptions and allocations, specifically concerning freeport goods. It introduces Subsection (d-1) to Section 11.43, stipulating that if the chief appraiser extends the deadline for filing a rendition statement or property report to May 15, the deadline for filing exemption applications under Section 11.251 will also be extended to this date. Furthermore, the chief appraisercan grant an additional 60-day extension when good cause is shown.

In Section 11.4391(b), the bill updates the penalties associated with late applications by stating that if the application is approved, property owners are liable for a penalty amounting to the lesser of 10% of the difference between the imposed tax on the inventory or property and the tax that would have been imposed without the exemption or 10% of the tax imposed on merely the property.

Additionally, under Section 21.09, a new Subsection (b-1) mandates the same deadline extension for allocation applications, with similar conditions and a possible extra extension of up to 30 days. The penalties in Section 21.10(b) are revised to match the framework established in Section 11.4391.

These measures apply only to applications filed after the effective date of this Act, which is set for September 1, 2025.

Track Name(s): Exemptions

Bill History: 02-18-25 S Filed

SB 1633 (4) Campbell, Donna(R)

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.

Companions:

HB 1256	Zwiener, Erin 11-12-24 H Filed	(Identical)
HB 3637	Troxclair, Ellen 3- 3-25 H Filed	(Identical)
SJR 60	Campbell, Donna 2-25-25 S Filed	(Enabling)

AI Summary: This bill seeks to empower county commissioners courts in Texas to adopt tax exemptions specifically for properties that incorporate certain water conservation systemsnamely, rainwater harvesting systems and graywater systems. The addition of Section 11.325 to the Texas Tax Code establishes a clear definition for "graywater" as referenced in existing Health and Safety Code regulations.

By allowing commissioners courts to exempt the appraised value of property enhanced by these systems from ad valorem taxation, the bill aims to promote the adoption of sustainable water conservation practices. The exemption will apply universally to any taxing units that levy taxes on such properties, ensuring a broad application of the policy. Moreover, this measure is designed to take effect starting from January 1, 2026, provided it receives voter approval through a constitutional amendment that will allow for such exemption authority. If the amendment does not pass, the entire bill will hold no effect, thereby emphasizing the need for public support to implement this initiative aimed at enhancing water sustainability efforts in Texas.

Track Name(s): Exemptions

Bill History: 02-25-25 S Filed

SB 1920 (4) West, Royce(D)

Relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.

Companions: HB 2723 Cunningham, Charles (Identical)
2-12-25 H Filed

AI Summary: This legislation amends the Tax Code regarding the exemption applications for ad valorem taxation of properties utilized for human burial. It adds a new Subsection (t) to Section 11.43, permitting the chief appraiser within each appraisal district to authorize tax exemptions for eligible properties even when a formal application is not submitted by the owner. The exemption may be granted when the chief appraiser reasonably inspects the property and recognizes it as qualifying for exemption under Section 11.17, specifically in instances where the owner cannot be identified.

The provisions of this Act are designed to streamline the process of granting property tax exemptions for burial-related properties, ensuring that they are not penalized for the lack of a formal application, particularly in cases where ownership is uncertain. It is important to note that the changes made by this bill will only take effect for ad valorem tax years starting on or after January 1, 2026.

Track Name(s): Exemptions

Bill History: 03-05-25 S Filed

SJR 2 (4) Bettencourt, Paul(R)

Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.



Companions: HB 2611 Raymond, Richard (Enabling)
2-10-25 H Filed
SB 4 Bettencourt, Paul (Enabling)
2-18-25 H Received in the House

AI Summary: This joint resolution seeks to amend Section 1-b(c) of Article VIII of the Texas Constitution to increase the amount exempt from ad valorem taxation for residence homesteads by school districts. The current exemption of $100,000 is proposed to rise to $140,000, allowing greater financial relief for homeowners in Texas. The bill maintains other existing provisions, such as limitations for additional exemptions based on disability or age, and specifies conditions under which qualified individualscan receive exemptions.

New to the resolution is the temporary provision added into the Texas Constitution, which states that the amending measure will become effective for the tax year starting January 1, 2025, and will remain in effect until January 1, 2027. This means that voters will have the opportunity to approve the increase during the election on November 4, 2025, where they will be asked to vote for or against the proposition to elevate the exemption amount for residence homesteads from $100,000 to $140,000. The proposed changes aim to support homeowners by reducing the tax burden associated with financing public education through ad valorem taxes.

Track Name(s): Exemptions

Bill History: 02-06-25 S Filed
02-07-25 S Introduced and referred to committee on Senate Local Government
02-11-25 S Meeting set for 8:30 A.M., E1.028 - Senate Local Government
02-11-25 S Laid out for consideration in committee Senate Local Government
02-11-25 S Voted favorably from committee on Senate Local Government
02-11-25 S Reported favorably from committee on Senate Local Government

02-12-25 S First placement on Senate Intent Calendar for
02-13-25 S Placed on the Senate Calendar for
02-13-25 S Laid out for consideration in the Senate at 12:56pm
02-13-25 S Passed (Vote: Y: 30/N: 0)
02-18-25 H Received in the House

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.

Companions: SB 244 Flores, Pete (Enabling)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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SJR 25 (4) Middleton, Mayes(R)

Proposing a constitutional amendment exempting tangible personal property from ad valorem taxation.

Companions: HJR 145 Metcalf, Will (Identical)
2-20-25 H Filed
SB 459 Middleton, Mayes (Enabling)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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.

Companions: SB 634 Eckhardt, Sarah (Enabling)
2- 3-25 S Introduced and referred to committee on Senate Local Government

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
02-03-25 S Introduced and referred to committee on Senate Local Government

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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)	(Refiled from 88R Session)
HJR 96	Jones, Venton	(Identical)
	11-18-24 H Filed	
SB 652	West, Royce	(Enabling)
	2- 3-25 S Introduced and referred to committee on Senate Local Government	

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 enviro

5G

REGULAR AGENDA

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5G: Renewal of TLO Contract for March 1, 2025 through February 28, 2025

Presenter Chief Appraiser Leana Mann

Background Information

The current contract with Betty Thompson, Taxpayer Liaison for the Travis Central Appraisal District, expired on February 28, 2025. The proposed contract renewal is included in your board packet for review.

The Taxpayer Liaison Committee of the Board of Directors completed the required annual evaluation for the TLO and Deputy TLO on December 9, 2024.

Staff Recommendation & Motion Language

Staff recommends the contract with Betty Thompson, Taxpayer Liaison Officer, be renewed for a period of March 1, 2025 through February 28, 2026.

I move to renew the contract with Betty Thompson to provide services as the Taxpayer Liaison Officer for the Travis Central Appraisal District for a period of March 1, 2025 through February 28, 2026.

PROFESSIONAL SERVICES AGREEMENT

This contract made and entered into on this 13th day of March, 2025, by and between the Travis Central Appraisal District (hereinafter "the District") and Betty Thompson, an individual and independent contractor (hereinafter "the Contractor"). The agreement set forth in this contract represents the full extent of the agreement between the parties. Any prior agreements, estimates, or proposals, not expressly contained in this document are null and void upon the signing of this agreement.

For an in consideration of the mutual covenants and agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the District and the Contractor agree to bind and obligate themselves as follows:

WHEREAS Section 6.052 of the Texas Property Tax Code states that the board of directors of appraisal districts established in counties with populations of more than 125,000 shall appoint a Taxpayer Liaison Officer who shall serve at the pleasure of the board.

WHEREAS Pursuant to section 6.052 of the Texas Property Tax Code, the District's Board of Directors appointed Betty Thompson to the position of Taxpayer Liaison Officer effective February 17, 2023.

WHEREAS the Taxpayer Liaison Committee of the Board of Directors of the Travis Central Appraisal District has completed an annual evaluation of the Taxpayer Liaison Officer.

Contractor's Obligations. The Contractor shall perform and/or provide Taxpayer Liaison services, including, but not limited to, the following:

Performing the function and duties of the Taxpayer Liaison Officer in accordance with the Texas Property Tax Code, including Section 6.052 of said code.

District's Obligations. The District shall:

Compensate the contractor for services rendered at the rate of _____ per year, paid in equal monthly installments for all taxpayer liaison services provided.

Pay the Contractor according to the rate set forth above, monthly, within 7 business days from which an invoice is received by the District's Finance Department.

Term. The term of this contract shall begin March 1, 2025 and end February 28, 2026.

Fees, Expenses & Payment. Unless Contractor provides the District with a valid tax exemption certificate, the Contractor is responsible for all taxes, duties, and custom fees which may be assessed on the amounts paid for services performed hereunder. Contractor invoices shall be provided to the District monthly and shall include the following information:

DRAFT

- The period for which work and expenses are billed;
- The quantity of work performed in hours;
- Description of all work performed

Independent Contractor Status. The Contractor performs this agreement as an independent contractor, not an employee of the District. Nothing in this agreement is intended to construe the existence of a partnership, joint venture, or agency relationship between the District and the Contractor.

Termination of Contract. The District's Board of Directors reserves the right to terminate this contract at any time for nonperformance and/or failure to follow the contract terms. If the Board of Directors decides to terminate the contract for any of the reasons listed above, the District shall discontinue payment immediately. In this case, the District shall pay the Contractor for any work completed prior to the Contractor's receipt of the written cancellation notice. Either party may terminate this agreement at any time by giving the other party thirty days written notice of termination.

Force Majeure. Neither party shall be liable for any failure to perform its obligations under this agreement if prevented from doing so by a cause or causes beyond its control, including without limitation, acts of God or public enemy, failure of supplies to perform, fire, floods, storms, earthquakes, riots, strikes, ware, and restraints of government.

Rights and Duties. The Contractor shall not obtain, by virtue of this agreement, any rights, title, or interest in confidential information of the District. Within 10 (ten) days after termination of this agreement, Contractor shall certify in writing to the District that all copies of Confidential Information, in any form, including partial copies have been destroyed, returned, or used solely as the District so directors.

Changes to Agreement. Any changes to the assigned as outlined in this Agreement shall necessitate a new Agreement.

Third Party Beneficiaries. Nothing in this agreement shall create a contractual relationship between the Contract or the District and any third party, or any cause of action in favor of any third party. This agreement shall not be construed to render any person or entity a third-party beneficiary of this agreement, including but not limited to any third-party beneficiaries.

Governing Law and Jurisdiction. The interpretation and enforcement of this agreement shall be governed by the laws of the State of Texas.

Prohibition of Boycotting Israel. Local Government Code, Section 2270 prohibits all local government agencies from contracting with companies who boycott Israel or plan to boycott Israel during the term of this contract. By signing this contract, you attest that you have not and do not plan to, during the term of this contract, boycott Israel.

DRAFT

The following exhibits listed below are incorporated by reference as part of this signed contract.

DISTRICT:

_____
(Signature)
James Valadez
Board of Directors, Chairman
Travis Central Appraisal District

CONTRACTOR:

_____
(Signature)
Betty Thompson

DRAFT

5H

REGULAR AGENDA

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

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5H: Adoption of Proposed Personnel Policy

Presenter Kat Harvey, Director of Administration

Background Information

The TCAD Personnel Policy states:

> These policies may be unilaterally changed by the Travis Central Appraisal District (TCAD) Board of Directors upon the recommendation of the Chief Appraiser at a regular meeting of the Board of Directors. Proposed changes to these policies must be made available to all TCAD employees fifteen (15) days prior to the Board of Directors' consideration and action on such changes.
>
> Changes in these policies will be distributed immediately to each employee and will be periodically incorporated into the Personnel Policy Manual. Each new employee shall be provided with a copy of the Personnel Policy Manual and all amendments.

The District has prepared changes to the Personnel Policy. A summary of the proposed changes is provided below:

Structural Changes

- **Disclaimer**: Enhanced explanation
- **Table of Contents**: Condensed grouping

Section Updates

Chapter 1: General Provisions

- **Section 1.2**: Expanded explanation of “At Will” employment

Chapter 2: Recruitment and Staffing

- **Section 2.2**: Updated to align with current practice
- **Section 2.3**: Revised to reflect current practice; added process chart
- **Section 2.4**: Aligned with current practice
- **Section 2.8**: Added reporting requirements and supporting charts
- **Section 2.10**: Updated to reflect current practice
- **Section 2.12**: Added missing word (clerical correction)

Chapter 3: Requirements of Employment

- **Section 3.2:** Updated to reflect current practice
- **Section 3.43**: Updated to reflect current practice; added insurance requirements

Chapter 4: Administrative Policies

- **Section 4.3**: Enhanced with:
    - Clear definitions
    - Additional supervisory role responsibilities
    - TCAD remedial action procedures
- **Section 4.8:** Removed “Fax Machines”

Chapter 5: Time and Attendance

- **Section 5.3**: Updated to comply with time record laws
- **Section 5.5**: Added comparative chart for Exempt vs. Non-Exempt staff

Chapter 8: Employee Benefits

- **Section 8.3**: Updated to reflect:
    - Labor code requirements for work-related injury reporting
    - Medical treatment providers and facilities information
- **Sections 8.7, 8.8**: Streamlined content
- **Section 8**: Added comprehensive leave chart at end of section

Chapter 9: Leave of Absence

- **Section 9**: Added FMLA reference chart at end of section

Chapter 10: ADA

- **Sections 10.1, 10.2**: Updated to reflect current ADA language
- **Section 10.4**: Added formal accommodation request process

The District sent the proposed changes to all staff for review and comment on February 4, 2025. A copy of the proposed Personnel Policy with the proposed changes has been provided for your review. We received no comments or feedback from the staff on the proposed changes.

Staff Recommendation & Motion Language

Staff recommends the board adopt the personnel policy changes.

I move to approve the proposed changes to the TCAD Personnel Policy as presented.

EMPLOYEE PERSONNEL POLICY

TRAVIS CENTRAL APPRAISAL DISTRICT

PROPOSED MARCH 2025



Policy Manual Disclaimer

This employee policy manual outlines the general personnel policies for all TCAD employees. It is not intended to create a contract or guarantee employment. TCAD reserves the right to alter, amend, or delete policies at any time as directed by the Chief Appraiser and the Board of Directors. Should any provision, or part thereof, be deemed invalid, unlawful, or unenforceable, the remaining provisions will remain in full force and effect. In instances where state laws or regulations supersede TCAD policies, those laws or regulations will take precedence only to the extent necessary to ensure compliance. Specific departments may have additional policies unique to their operations.

To ensure this manual continues to meet the needs of the District and their employees while complying with applicable laws, the Chief Appraiser and human resources staff will regularly review its contents, seeking input from staff. Recommendations for revisions, additions, or clarifications will be submitted to the Board of Directors for approval and implementation

About TCAD Operations

TCAD operates within the framework established by Texas state statutes, which govern its responsibilities and oversight. Its internal organizational structure is determined by its leadership to align with operational needs and statutory requirements. Its operations are governed by state law and the actions of TCAD's leadership and Board of Directors.

Board of Directors

The Board of Directors consists of members elected or appointed in accordance with state law, serving designated terms. The Board provides guidance and oversight for TCAD operations and policies.

TCAD Operations

Operations at TCAD are managed through departments and offices, each led by appointed department heads. These operations align with the agency's mission to ensure fair and accurate property valuations for tax purposes, supporting local governments in the equitable distribution of tax burdens.

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MISSION STATEMENT

To provide accurate appraisal of all property in Travis County at one hundred percent market value, equally and uniformly, in a professional, ethical, economical, and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden.



Policies and procedures of the Travis Central Appraisal District (TCAD) are impacted by the available revenues sufficient to maintain the current operating demand for appraisal services by the taxing units that fund these services.

These policies may be unilaterally changed by the Board of Directors of the Travis Central Appraisal District (TCAD) upon the recommendation of the Chief Appraiser at a regular meeting of the Board of Directors. Proposed changes to these policies must be made available to all TCAD employees fifteen (15) days prior to the Board of Directors' consideration and action on such changes.

Changes in these policies will be distributed immediately to each employee and will be periodically incorporated into the Personnel Policy Manual. Each new employee shall be provided with a copy of the Personnel Policy Manual and all amendments.

1.2 Employee Status

TCAD is an "at will" employer. The contents of this manual do not alter an employee's employment status. The Personnel Policy Manual does not constitute a contract or a promise of employment.

- Employees may resign at any time for any reason, with or without notice. However, a resignation with less than two weeks' notice may negatively impact an employee's eligibility for rehire.
- TCAD retains the right to terminate the employment relationship at any time, with or without cause or notice.
- TCAD may change the terms and conditions of employment at any time, with or without notice.

1.3 Equal Opportunity Employment

As an Equal Opportunity Employer, TCAD will afford equal opportunity for employment to all individuals regardless of race (including hair texture or protective hairstyle commonly or historically associated with race), color, sex (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status), religion, disability, age, genetic information, military service, parental status, marital status, political affiliation, AIDS or HIV status, ancestry, national or ethnic origin, and in compliance with Americans with Disabilities Act, as amended, and the Pregnant Workers Fairness Act.

Management recruits, hires, trains, promotes, demotes and terminates employment of persons in all job titles without regard to race, color, sex, (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status), religion, disability, age, genetic information, military service, parental status, marital status, political affiliation, AIDS or HIV status, ancestry, national or ethnic origin, and in compliance with Americans with Disabilities Act, as amended. The Travis Central Appraisal District is an equal opportunity employer.

Compensation plans, benefits, transfers, layoffs, recalls, TCAD-sponsored training, education, social and recreational programs are administered without regard to race, sex (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status), religion, age, national origin, color, disability, military or veteran's status, parental status, marital status, political affiliation, genetic information, HIV/AIDS status, and in compliance with the American Disabilities Act, as amended.

2 RECRUITMENT AND STAFFING

2.1 Recruitment and Staffing

Final selection of new employees shall be the responsibility of the hiring manager, director, and Chief Appraiser. It is the responsibility of human resources to ensure established procedures are followed.

2.2 Job Description

A job description for each employment position should be maintained by the Human Resources Division. Each employee will be provided with a job description to sign upon hire, transition, promotion, or job change.

2.3 Posting

When a position becomes vacant, the position may be posted on the TCAD website, online job boards, internally via email, or the position may be filled by an applicant that has previously applied for a like position within the past 180 days. Assignment of a closing date is at the prerogative of the Chief Appraiser. The chart below generally defines the processes:

Job Posting Options			
Type	**Description**	**Documentation**	**Process**
External Job Posting	Vacant position is posted online through Human Resources.	A request to post must be sent to Human Resources.	Position will be posted through online hiring system for a minimum of 5 calendar days.
Internal Job Posting	Vacant position is posted internally through email or other written communication method to all staff.	An email or manual written posting may be used to notify employees of the vacancy.	Notify internal employees of the opportunity and provide instructions on how they must apply (i.e. website link, etc.). Applications should be accepted for a minimum of 5 calendar days.
Applicant Pool	Candidate applications submitted in response to job posting.	Contact Human Resources to request applications from a previous posting for a position with the same title and grade within the past 180 days.	Applications will be provided through the online hiring system for the hiring manager to review.

2.4 Application Process

All candidates being considered should meet the minimum requirements for the position and should go through a consistent screening and interviewing process. Prior to the employment interview applicants must complete the TCAD employment application. Applicants will be interviewed by management as appropriate. The Division Supervisor, Department Head or their designee will make the final selection in the recruitment process. Once a candidate is selected, the hiring manager must notify Human Resources to complete the final steps in the hiring process.

2.5 Pre-Employment Investigation

A background investigation, including criminal history, references and social security number verification will be completed after candidates are selected for final consideration. The applicant must have a signed FCRA Notification Letter and Texas Department of Public Safety Form prior to the

background investigation.

2.6 Pre-Adverse Letter

An applicant refused for employment because of a background investigation must be mailed a Pre- Adverse Action Letter.

2.7 Other Employment

TCAD employees are free to pursue outside interests and activities but must be careful not to present the appearance of a conflict of interest. For full-time employees, TCAD considers the employee's first obligation to be with TCAD. Schedules cannot be rearranged to accommodate second jobs or outside interests beyond the scope of employment.

Employees intending to engage in secondary employment are required to submit the "Secondary Employment Form" available here P:\EMPLOYEE DATA\HR Information\Forms. The approval process for secondary employment is guided by TCAD's ethics policy. Employees are encouraged to review the ethics policy, which is available here P:\EMPLOYEE DATA\HR Information\Policies.

Upon completion of the Secondary Employment Form, employees must submit it to their supervisor. The supervisor will make a recommendation and forward it to HR. The request will be reviewed in consideration of potential conflicts of interest and alignment with TCAD's ethics standards. The Chief Appraiser will make a final determination.

Employees will be notified of the approval status within two weeks of form submission. If approval is granted, employees may proceed with their secondary employment activities. If approval is denied, employees must decide between the two jobs or otherwise resolve the conflict to TCAD's satisfaction. Failure to adhere to the procedures outlined in this section may result in disciplinary action in accordance with TCAD's policies.

Employees working for another employer participating in TCDRS must adhere to TCDRS policy regarding retirement contributions. For specific questions about the plan, visit the website at www.tcdrs.org or call (512) 328-8889.

2.8 Nepotism

Nepotism is the hiring or influencing others to hire relatives within a specified prohibited degree. For more information on these rules please see the chart below and contact Human Resources with any questions.

TCAD may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity. TCAD may not employ any individual related to a member of the TCAD Board of Directors within the second degree by affinity or the third degree by consanguinity.

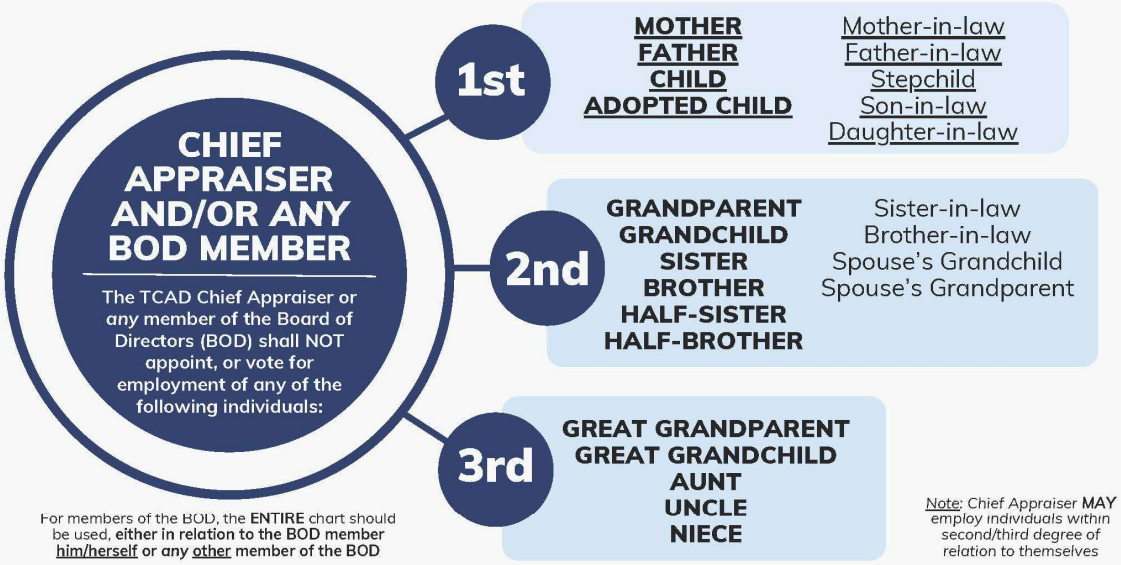
A prohibited relationship described above that arises as the result of a marriage will require the immediate resignation of the Board member or the employee; if neither chooses to resign the employee will be terminated.

In addition, the Chief Appraiser shall not approve the hiring of any person who is related within the second degree by affinity or the third degree by consanguinity to the employee's immediate supervisor, nor shall the Chief Appraiser approve the appointment of any member of the immediate family of any employee with supervisory responsibilities for positions elsewhere in TCAD.

Changes in relationships which may violate this policy must be immediately reported to Human Resources.

NEPOTISM PROHIBITED RELATIONSHIPS

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS MEMBERS



For members of the BOD, the **ENTIRE** chart should be used, **either in relation to the BOD member him/herself or any other member of the BOD**

*Note: Chief Appraiser **MAY** employ individuals within second/third degree of relation to themselves*

AS APPLIED TO CHIEF APPRAISER ONLY:
Relationships underlined = Applies **BOTH** to Chief Appraiser **OR** any member of the TCAD Board
Relationship **NOT** underlined = **ONLY** applies in relation to any member of the TCAD Board

Relationships in bold = **CONSANGUINITY** - by blood
Relationships not in bold = Affinity - by marriage

NEPOTISM PROHIBITED RELATIONSHIPS

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS MEMBERS

OK to hire:

- Great Aunt / Uncle
- Great Great Grandparent
- Cousin
- Children of Great Aunt / Uncle
- Step Relatives other than Stepchildren
- Foster Children

Tex.Gov't Code § 573.022-.025

State nepotism laws prohibit hiring relatives of board members in the first, second, and third degrees of consanguinity and the first and second degrees of affinity.

Divorce or **death** do not sever a relationship for the purposes of nepotism if there are any living children of the relationship under the age of 21.

Tex.Gov't Code § 573.024(c)

Two Marriage Rule:

Two marriages = no nepotism

Board Member → Spouse → Spouse's Sister → Spouse's Sister's Husband

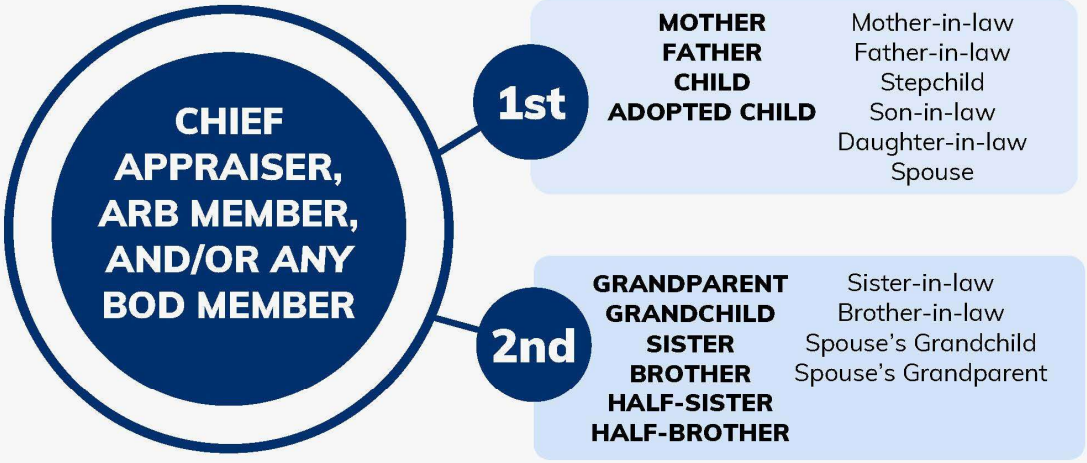
Tex. Att'y Gen. LO-88-121 (1988)

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NEPOTISM PROHIBITED RELATIONSHIPS

INELIGIBILITY OF TCAD BOD MEMBERS, ARB MEMBERS, AND/OR CHIEF APPRAISER

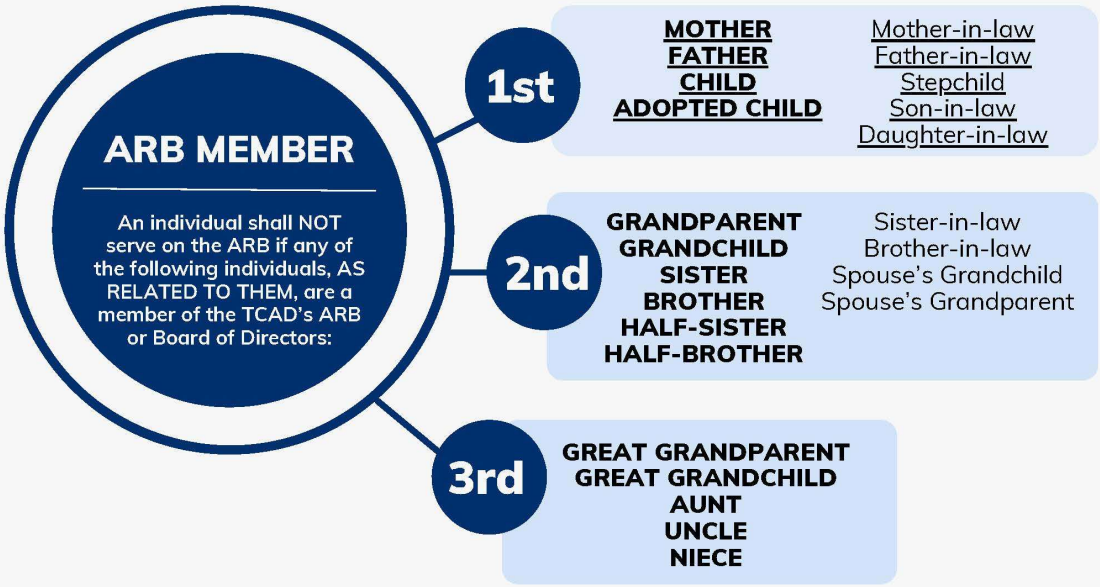
Any member of the TCAD Board of Directors, the ARB, and/or the Chief Appraiser are **INELIGIBLE** for their respective office/position if that person is related to **ANY** of the following individuals previously engaging in the business of paid property appraising or has represented property owners for compensation in proceedings with the Travis Central Appraisal District:



Relationships in bold = **CONSANGUINITY** - by blood
Relationships not in bold = Affinity - by marriage

NEPOTISM PROHIBITED RELATIONSHIPS

TRAVIS CENTRAL APPRAISAL DISTRICT APPRAISAL REVIEW BOARD (ARB) MEMBERS



Relationships in bold = **CONSANGUINITY** - by blood
Relationships not in bold = Affinity - by marriage

2.9 Career Development

Management supports the advancement and development of employees. However, promotions, demotions and employee reassignment will be made on the basis of TCAD's needs and the assessment of skills, abilities and demonstrated performance of employees.

2.10 Internal Application Process

It is TCAD's practice to encourage employee development by reviewing internal candidates for positions on a regular basis. Qualified employees are encouraged to apply for internal openings within TCAD. To be eligible to do so, the employee must have satisfactorily completed ninety (90) days of employment in their current position, meet the minimum posted requirements for the position, have good attendance, and have had no disciplinary actions within the previous six (6) months. At the discretion of TCAD management, interviews will be conducted as deemed appropriate. TCAD reserves the right to promote or reassign employees based on organizational needs.

2.11 Reduction in Force

A reduction in force may occur when dictated by TCAD's operating needs. Should a reduction in the size of the workforce become necessary, in determining the order of layoff, consideration will be given to past work performance and skills. Length of service will be considered if employee performance and skills are equal. An employee affected by a reduction in force may elect to terminate employment with TCAD with all the rights of an employee resigning in good standing. An employee may elect to be placed on a recall list. If authorized, recall shall be in reverse order of the reduction in force, subject to the current operating needs of TCAD and the qualifications of the affected employees. An employee may remove his or her name from the recall list at any time by notifying Human Resources in writing; such former employees will still be considered to have resigned in good standing. A recalled employee shall be reinstated with full-service credit accrued up to the time of the reduction in force providing that the employee accepts the first offer of reinstatement to a position of at least equivalent status. Recall rights are automatically terminated if an employee refuses such an offer of reinstatement.

2.12 Resignation

An employee resigning from TCAD may remain in good standing by giving a written notice of resignation two (2) weeks prior to the anticipated departure date. An employee failing to give appropriate notice or failing to satisfactorily complete the notice period is not eligible for rehire and forfeits terminal pay.

2.13 Discharge

Although TCAD generally uses a system of progressive discipline, certain violations of policy are considered gross misconduct and are grounds for immediate discharge without prior notice from the employer. Grounds for immediate discharge include, but are not limited to, the following:

1. Failure to complete and return any of the following:
    i. TCAD Personnel Policy Manual Acknowledgement
    ii. Federal I-9 Form
    iii. Code of Ethics Acknowledgement
    iv. Annual Financial Disclosure
    v. Proof of Vehicle Insurance when required as part of job description
    vi. Interview Procedures Acknowledgement (Supervisors)
2. Failure to maintain credentials required to execute duties, including any position which requires registration with the Texas Department of Licensing and Regulation.
3. Insubordination, including but not limited to, refusal to perform work, or refusal to

work overtime, as directed by an authorized member of TCAD management.

4. Non-exempt employees working “off the clock”. Non-exempt employees must be clocked in to work.
5. Acts of a dangerous, reckless or destructive nature, including intentional acts that damage persons and/or property.
6. Failure to treat members of the staff or the public respectfully.
7. Harassment or failure to report harassment including sexual harassment.
8. Theft of TCAD time or property.
9. Unauthorized use of public property
10. Tampering with timekeeping or reporting.
11. Willful release of confidential or other sensitive information.
12. An appraiser, appraising, brokering property or referring property to another agent or broker to list or sell in Travis County.
13. Failing to report accidents, incidents or injuries as required by TCAD policy.
14. Misrepresentation of a work-related injury
15. Failing to report a citation for a DWI or DUI when driving is a condition of employment.
16. Failing to report a suspension of driver’s license when driving is a condition of employment.
17. Being under the influence of any drug in violation of TCAD policy as stated in this Manual.
18. Refusal to consent to a lawfully requested drug or alcohol screening.
19. A confirmed positive result to a lawfully administered drug or alcohol test.
20. Compromising TCAD integrity as defined by the Code of Ethics.
21. Violation of the No Fraternization policy.
22. Violation of the Electronic Resources Use policy.
23. Violation of Social Media policy.
24. Violation of Weapons policy.
25. Destruction of documents without proper documentation.
26. Failure to comply with the Public Information Act.
27. Gross or repeated neglect of duty.

TCAD works with a set of rules and procedures to ensure work is done efficiently. It is not possible to anticipate and list all rule violations that will lead to termination of employment. TCAD employees are employed at the will of TCAD. Continuation of employment is at the sole discretion of TCAD.

3 REQUIREMENTS OF EMPLOYMENT

TCAD has specific requirements that must be met to be employed in designated positions. It is the responsibility of the employee to ensure that the employee is in compliance with the current employment requirements.

3.1 Certification Requirements

An employee who is required to be registered or certified under the provisions of the Property Taxation Professional Certification Act (Tex. Occ. Code Ann. § 1151.001 *et seq.*) with the Texas Department of Licensing and Regulation (TDLR) and refuses to register, fails to reach the Level II, III or IV within the prescribed time by TDLR, or has his or her registration revoked or suspended will be terminated.

3.2 Professional Ethics

All Appraisers must abide by TDLR regulations. In addition, all employees are required to abide by the Code of Ethics adopted by the Board of Directors, as well as applicable laws and State regulations. The Code of Ethics is an addendum to this Personnel Policy Manual.

Appraisers are prohibited from appraising property, brokering real estate, or referring real estate sales to other agents or brokers, inside Travis County. Appraisers shall not conduct an informal or a formal hearing for friends, relatives, or as prohibited by the Code of Ethics. TCAD employees who protest their property value in Travis County must proceed directly to a formal hearing with a five-member Appraisal Review Board panel and are not eligible to participate in informal meetings or settlements.

3.3 Financial Disclosure

All employees are required to complete a Financial Disclosure Statement by January 31, of each year of employment. Financial Disclosure Statements are kept on file for two (2) years. Refusal to truthfully complete the required Financial Disclosure Statement is tantamount to resignation of employment.

3.4 Vehicle Usage

An employee, who receives a vehicle allowance, is reimbursed for mileage, or who drives a TCAD owned vehicle in the course of employment must comply with the following requirements. Employees from out of state will be provided 90 days to adhere to the requirements listed in section 3.4.1 & 3.4.2.

3.4.1 License and Vehicle Safety

Employees using a vehicle for TCAD business must be licensed in the State of Texas to drive. Employees are charged with the responsibility for following all State laws, municipal ordinances, regulations, and reasonable safety precautions.

3.4.2 Maintain Vehicle Insurance

Employees receiving a vehicle allowance must provide proof of liability coverage meeting State of Texas standards. If the employee cannot fulfill the position requirements without driving his or her vehicle, then failure to maintain insurance is grounds for termination.

3.4.3 Accidents

An employee involved in an accident that occurs during the course of conducting TCAD business must report the incident to the supervisor or Human Resources within one (1) hour of the accident, unless the employee is physically unable to do so.

If the accident involves an employee's personal vehicle, the employee's personal auto insurance policy is responsible for coverage. Employees are required to ensure their personal auto insurance is sufficient to meet State of Texas liability coverage standards.

4 ADMINISTRATIVE POLICIES

4.1 Work Attire

Employees are urged to use good judgment in the manner of their appearance. Appropriate clothing is essential in presenting a professional image and should be neat and business-like in appearance. As representatives of TCAD, employees should always convey a professional image to the public. This policy is in effect during the normal operating hours of the appraisal district, which are typically 7:45 a.m. to 4:45 p.m. Monday through Friday. The following are prohibited: shorts, backless or halter style attire, T-shirts, bare midriffs, tube tops, skirts shorter than four inches from the bend of the knee at the back of the leg, tank tops, spaghetti straps, leggings, see-through attire, graphic slogans, flip-flops, sweatpants, tight, revealing or otherwise inappropriate clothing, clothing that is ripped, frayed, stained or messy, or facial piercings. In addition, visible piercings and body art that TCAD management reasonably believes will be offensive to co-workers or the public are prohibited. At no time should undergarments be exposed. There are some job duties that are either permanently or occasionally labor intensive. In order to promote the safety of the employee and to prevent damage to clothing, anyone engaged in such duties may wear jeans or approved shorts as determined by the management. All employees are expected to comply with this dress code in a manner consistent with their gender identity and expression. An employee reporting to work in attire that is unacceptable will be sent home to change clothes. An employee who must leave work to change clothes will not be paid for the time needed to comply nor will they be allowed to use leave time. Repeated violations of the dress code will result in disciplinary action up-to-and including termination of employment. Questions of appropriate dress should be addressed to Human Resources.

4.1.1 Review Board and Protest Season Attire

Beginning at the time notices go out through the conclusion of taxpayer protests, staff shall wear business casual attire or TCAD issued logo shirts.

4.1.2 Non-Protest Season Attire

Non-protest season attire shall be business casual. Dress jeans are allowed after the conclusion of taxpayer protests and prior to sending out notices; they must be clean, without stains, tears or frays.

4.2 Workplace Conduct

Employees must treat each other and the public with respect. Employees must maintain a cordial attitude when speaking with each other and with the public. Blatantly rude behavior, outbursts of temper, shouting, or the use of foul or offensive language are all grounds for disciplinary action up-to-and including termination.

4.3 Harassment Prohibited

TCAD is committed to promoting a work environment that is free of harassment and strictly prohibits any conduct which constitutes harassment. Harassment includes, but is not limited to slurs, jokes, and other verbal, graphic or physical conduct relating to an individual's race, color, sex (including pregnancy, sexual orientation, gender identity, gender expression, gender change, gender stereotyping, or transgender status), HIV/AIDS status, religion, national origin, age, or disability, parental status, marital status, reprisal, or other non -merit factors, political affiliation, military or veteran status, or genetic information. Actions that constitute unlawful harassment may include 1) an explicit change to the terms or conditions of employment that is linked to harassment based on a protected characteristic, e.g., firing an employee because the employee rejected sexual advances; or 2) conduct that constructively changes the terms or conditions of employment through creation of a hostile work environment. The latter includes any unwelcome and offensive conduct taken on the basis of a protected characteristic, when such conduct is so severe or pervasive that it creates an objectively

hostile or abusive work environment. All District employees are expected to conduct themselves in a manner consistent with their obligation to maintain a work environment free from discrimination and harassment, including discrimination and harassment on the basis of sexual orientation, gender identity, or perceived gender non - conformity.

Sexual harassment in particular is defined as unwelcomed sexual advances, request for sexual favors and any other conduct of a sexual nature (including sexually explicit language, publications anywhere in the workplace, including derogatory or pornographic posters, pictures or drawings, jokes, etc.) when:

- The employee must submit to the offensive conduct as an explicit or implicit condition of employment;
- Submission to or rejection of such conduct by an individual is used as a basis for making employment decisions affecting such individuals; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Please note: Off-duty actions may constitute sexual harassment.

Other types of conduct that may constitute harassment include:

- Verbal: includes insults, slurs, name-calling, offensive remarks, jokes, and profanity.
- Visual: can consist of sending or displaying offensive images or messages.
- Physical: blocking movement, threats of harm, intimidating gestures, or assault.

While on duty or on appraisal district premises, employees shall not use obscene or abusive language or offensive gestures in communicating with coworkers or members of the public; employees shall not by oral, written, electronic or other means of communication threaten or intimidate coworkers or members of the public; employees shall not physically endanger, intimidate, or injure coworkers or members of the public.

Employees who experience any form of harassment or who become aware of a threatening situation as described in this policy, are required to immediately report the facts to his or her Manager, Director, or Human Resources for investigation and corrective action. Call 911 for imminent threats of physical harm and notify a member of management immediately. TCAD understands the sensitive nature of this type of complaint, and the employee may contact Human Resources without going through the normal chain-of-command. Each department head, supervisor, and employee has the responsibility to maintain a work environment free of such harassment and to report or file a complaint as soon as possible.

TCAD will act promptly to investigate alleged harassment claims thoroughly and discipline any employee who is found to have committed such conduct. Employees involved in a harassment situation are required to cooperate in any investigation that occurs. During the investigation, confidentiality will be maintained to the extent possible, while conducting a thorough investigation. At the conclusion of the investigation, Human Resources will report appropriate findings and/or conclusions to the employee making the complaint and the subject of the complaint.

No employee shall be discriminated against, harassed, intimidated, nor suffer any reprisal as a result of reporting violations of this policy in good faith. The employment status of the person reporting the matter will not be jeopardized as a result of filing a complaint in good faith.

Where an investigation reveals that allegations of unwelcome harassment are true, appropriate remedial action, including discipline, will be taken. All disciplinary measures will be implemented promptly and shall be commensurate with the person's conduct. The remedies vary depending on the entire facts and circumstances found by the investigation.

4.4 Interaction with Board Members and Others

Employees may interact with District board members or representatives of local taxing entities

during the course of their work. Neither board members nor taxing entity representatives have the authority to circumvent the role and authority of the Chief Appraiser by attempting to persuade employees to take a particular action, direct employees, elicit a position from employees, or obtain information from employees without the Chief Appraiser's knowledge. If an employee believes that a communication is inappropriate, they should report it to their manager.

4.5 No Fraternization

TCAD prohibits dating between subordinates and superiors. Romantic relationships between individuals with the power to affect the other's status or position with TCAD in any way shall be avoided. Employees spreading rumors regarding potential policy-violating romances or relationships will not be tolerated. Spreading rumors of any kind can damage an innocent employee's reputation. Employees suspecting an inappropriate relationship should use proper channels to report concerns.

Potential violations of this policy should be reported to management or Human Resources for investigation and corrective action. TCAD will act promptly to investigate alleged violations thoroughly and confidentially, to the extent possible. The employment status of the person reporting the matter will not be jeopardized as a result of filing a complaint in good faith. Employees violating this policy will be subject to disciplinary action up-to-and-including termination of employment.

4.6 Tobacco Use

TCAD employees may use tobacco products outside the building. The use of all tobacco products is prohibited in the building and within fifteen (15) feet of the entrance to the building. There are receptacles provided for the appropriate disposal of cigarette butts.

4.7 Electronic Resource Use Policy and Privacy Notification

TCAD computer systems including hardware, software, accessories, electronic files and passwords are the sole property of TCAD. This policy is intended to notify all TCAD employees that no reasonable expectation of privacy exists in connection with the employee's use of TCAD systems, property, equipment, or supplies. TCAD employees are prohibited from withholding information maintained within company-supplied equipment, including but not limited to, computer files, computer databases, desks, lockers, and cabinets.

4.7.1 TCAD Right to Access Information

While TCAD employees have individual passwords to e-mail, voice mail and computer network systems, these systems are at all times accessible to and by TCAD and may be subject to unannounced, periodic inspections by TCAD for business purposes. This policy applies to all telephone, electronic and computer network systems that are accessed on or from TCAD's premises, used in a manner which identifies the employee as employed by or representing TCAD, or accessed using TCAD equipment and/or via TCAD paid access methods.

4.7.2 Restricted to TCAD Business

TCAD employees are expected to use e-mail, voice mail and computer network systems for TCAD business not for personal reasons. Personal reasons include, but are not limited to, non-TCAD-related communications, research or solicitations, or soliciting for political or religious causes, outside organizations or commercial ventures. Brief and occasional personal use of the electronic mail system or the Internet is acceptable, as long as such usage is not excessive or inappropriate, occurs during personal time (lunch or other breaks, or before or after regular working hours), and results in minimal expense to TCAD.

4.7.3 Prohibited Content

TCAD employees are prohibited from using TCAD's telephone, electronic, or computer network systems in any manner that may be offensive or disruptive to others. This includes, but

is not limited to, the transmission of racial or ethnic slurs, gender-specific comments, sexually explicit images or messages, any remarks that would offend others on the basis of his or her age, political or religious beliefs, disability, national origin or sexual orientation, or any messages that may be interpreted to disparage or harass others. Please do not send non-work-related mass emails either while at work or while working remotely. Mass emails should go through Human Resources. No telephone, electronic or computer network communications may be sent that represent the sender as from another company or as someone else, or that try to hide the sender's identity. Inappropriate or excessive personal use of TCAD's property, including telephone, electronic or computer network systems, may result in disciplinary action, up-to-and-including immediate termination of employment.

The following rules also apply to the use of TCAD property:

- Always Log Out or Lock the system when unattended so others may not gain unauthorized access to TCAD data.
- Do not attempt to access another employee's account.
- Do not attempt to access resources without authorization, whether property of TCAD or not.
- Do not install, uninstall, or disable any software on any computer without first getting approval from the systems administrator.
- Do not bring personal equipment to use at work as TCAD cannot differentiate between TCAD property and employee equipment.
- Do not deliberately damage, disable, vandalize, or remove any hardware or software.
- Report damage, malfunction or otherwise unusable hardware or software immediately via the help desk or to a manager or systems administrator.
- Do not relocate or remove any hardware or software.
- Do not let a vendor bring equipment into our facility and access the network without the approval of the systems administrator.
- TCAD cannot be held responsible for damages, loss, or suffering personally incurred due to electronic resources. This includes, but is not limited to, identity theft, scams, spy-ware, viruses or otherwise malicious software, loss of service, loss of data, and hardware or software malfunctions or imperfections.
- The systems administrator can terminate access to TCAD electronic resources at any time, without reason or notice.

Any violation of the "Electronic Resource Use Policy" will be subject to disciplinary action up- to-and-including termination.

4.7.4 Social Media

As designated by the Public Relations Policy, the Chief Appraiser is the official spokesperson for TCAD. All media communication is conducted by the Chief Appraiser or the Chief Appraiser's designee.

All TCAD employees are required to observe high ethical standards as set by the Code of Ethics and personnel policies. The principles established by the Code of Ethics and personnel policies must be observed when engaging in any public relations practice including social media interactions.

TCAD does not authorize employees to use any social media outlets on TCAD computers during working hours. Although access to these services and features may be blocked on office computers, TCAD cannot block access through personal hand-held electronic devices. As a result, all employees are urged to use caution when posting information or blogging concerning TCAD work activities or situations. In online social networks, the lines between public and private, personal and professional are blurred. Identifying yourself as a

TCAD employee creates perceptions about your expertise and any statements you make may be attributed to your knowledge of TCAD.

The following rules must be followed by all TCAD employees posting to any social media website:

- Do not provide advice or insight regarding the work conducted by the TCAD organization.
- Do not use TCAD logos or website references on blogs, web pages, or other social media outlets.
- Do not post pictures or documents stored on the TCAD system to social media outlets.
- If an employee references TCAD or its organization on a social media outlet, he or she must clearly state that the views and opinions expressed are solely those of the employee and do not represent the TCAD organization.
- Employees shall state that the TCAD organization shall not be held liable for any misinformation he or she publishes; and

Employees will be subject to disciplinary action, which may include termination of employment, if the comments they make on a social media outlet impair TCAD's delivery of required services, interfere with the efficient and effective operation of TCAD, or adversely impact the effectiveness, efficiency, or safety of other employees in the workplace.

4.8 Fax Machine Removed

If an employee comes across positive or negative remarks about the TCAD online that they believe are important, employees should share those remarks with TCAD's communications department. Unless employees are designated online spokespersons, they should not engage with these comments themselves.

4.8 Personal Use of TCAD Phones

Much of TCAD's business is conducted by telephone, and the phone lines should not be tied up with personal phone calls. The use of TCAD phones for brief personal calls is permitted, but the calls should be brief and limited to break and lunch. Employees violating this policy will be subject to disciplinary action.

4.9 Personal Cell Phone

Employees may be allowed to keep personal cell phones with them during work hours at the discretion of management; however, the phone must be on silent or vibrate. Cell phone use must not interfere with work. Employees should limit the use of cell phones to break and lunch. Employees violating this policy will be subject to disciplinary action.

4.10 Personal Email

Employees are prohibited from using personal email accounts when conducting TCAD business. This includes communication with other employees and supervisors regarding work-related matters.

4.11 Solicitation

TCAD employees shall not be permitted to solicit funds for any purpose on the job without approval and coordination of Human Resources. Solicitation of employees may only occur outside the building. Collection for such reasons as employee retirement recognition and other TCAD approved programs and activities will require the review of Human Resources. Announcements of sales of school supported activities or charities may be made on behalf of employees by Human Resources. Persons who are not employed by TCAD may not solicit or distribute literature on the premises for any reason at any time.

4.12 Political Involvement

Employees are encouraged to vote on Election Day before the workday commences, on his or

her lunch hour, or after the workday is completed. The Chief Appraiser will grant a reasonable amount of time with pay for employees to vote during working hours if the polls are not available for two hours outside the employee's normal working hours. Employees are not allowed to perform political campaigning or related activities during established working hours or while on official duty. Employees may not utilize equipment owned by TCAD for political purposes. An employee engaging in political campaigning or related activities should not identify themself as a representative of TCAD during the course of that activity, but is not required to conceal their title or position

4.13 Volunteer Opportunities/Outreach Events

Periodically, TCAD will host or assist with outreach events after hours or on weekends at which employees may wish to volunteer. Nonexempt employees attending these events will clock in and out and will be paid by the hour for their time. Exempt employees attending these events will be paid a $100 per diem stipend for their time. Exempt employees must attend in order to receive the stipend.

4.14 Travel Reimbursement

Employees who travel on approved official business, outside of Travis County, will be reimbursed for reasonable expenses incurred as a result of such travel. All expenses must be documented by receipts and an expense report, approved by the Division Director, and submitted for reimbursement within ninety (90) days of the date the expense was incurred. Actual incidental expenses such as official telephone calls and taxi fare, etc., will be reimbursed with receipts.

4.15.1 Meal Expense

Employees traveling outside Travis County on official business shall be reimbursed for the employee's actual meal expenses with receipts not to exceed the Texas Comptroller Standard per diem per day.

4.15.2 Mileage

Mileage - The calculation of eligible mileage reimbursement will be based on the rate used by the Internal Revenue Service. TCAD will not pay mileage expenses for employees that receive a vehicle allowance for travel inside of Travis County.

4.16 Photography/Videography

By acknowledging receipt of the TCAD Personnel Manual, employees voluntarily and without compensation grant permission to TCAD for full use, without restriction of any kind, of their likeness and/or any photographic/video image(s) taken of them, or of anyone for whom they have legal responsibility, during the course of their employment with TCAD, for any official publication, presentation, exhibit, video, or other print or digital format. Employees further grant TCAD full rights to republish, without time restriction, their likeness and/or any photographic/video image(s) taken of them in official TCAD publications, social media marketing, and other public print or digital format. Employees further extend their permission to TCAD to provide any photographic/video image(s) taken of them to the media as part of any official TCAD business or other affairs.

Employees understand that their image may be edited, copied, exhibited, published, or distributed and waive the right to inspect or approve the finished product wherein their likeness appears. Additionally, employees waive any right to royalties or other compensation arising or related to the use of their likeness and/or any photographic/video image(s) taken of them.

There is no time limit on the validity of this release, nor is there any geographic limitation on where these materials may be distributed. This release applies to employees' likeness and/or any photographic/video image(s) taken of them and/or collected as part of their employment with TCAD.

Employees hereby release any and all claims against any person or organization utilizing this material for the furtherance of any official TCAD business or other affairs.

4.16.1 Right of the Public to Record or Photograph

The public has the right to record or photograph TCAD employees while employees are engaged in public duties in a public place. If a member of the public is recording or photographing staff in a private area of the building or in a manner that interferes with TCAD's daily operations, staff should avoid confronting the individual directly and report the incident to their manager.

4.17 Working Out Problems with TCAD

TCAD believes that reasonable rules of conduct are necessary for a safe and efficient operation. Employees shall be notified of rules and changes in rules and are expected to follow them. If an employee has problems or questions relating to work, the employee must speak with his or her supervisor immediately. Delaying discussions will only complicate matters and make progress more difficult.

TCAD generally uses a system of "progressive discipline" designed to correct and change behavior rather than to penalize employees. The course of action under the progressive disciplinary system is as follows:

1. Written Reminder
2. Decision Day – Final Warning
3. Termination

Written Reminder – is initiated when performance coaching has not corrected the problem. If the problem or action is of a serious nature, the Written Reminder may be used immediately without prior coaching. The employee must respond to the Written Reminder with a written action plan returned by the date specified on the form. The plan must be reviewed by management and either accepted or rejected. If the action plan is refused by management, the employee will have the opportunity to revise the action plan and must do so within one (1) business day. Refusal to write an acceptable action plan is tantamount to a resignation.

Decision Day – is generally initiated when a Written Reminder has failed to yield positive results; however, it may be used as the first step in the process when the issue is egregious. The employee must respond to the Decision Day with a written action plan returned by the specified day on the form. If a prior Written Reminder action plan was in place it must be addressed. The Decision Day action plan must be reviewed and accepted or rejected by management before the employee may return to work. If the action plan is refused by management, the employee will have the opportunity to revise the action plan and must do so within one (1) business day. Refusal to write and submit an acceptable action plan within the prescribed time frame is tantamount to a resignation.

While TCAD generally uses a progressive disciplinary system, the process outlined above does not prohibit TCAD from taking any action deemed necessary and appropriate in maintaining an orderly, efficient, safe work environment, including immediate dismissal without prior warning. The use of a progressive discipline system does not change the "at will" status of TCAD employees.

5 TIME AND ATTENDANCE

5.1 Work Week

The hours during which TCAD offices are open for business shall be determined by the Chief Appraiser. Regular working hours are 7:45 a.m. to 4:45 p.m., Monday through Friday. Management shall implement schedules to meet specific requirements of the division. Individual employees may be directed to work special hours or shifts as necessary. Employees may be granted the opportunity to work a flexible schedule by the Division Director after satisfactorily completing ninety (90) days of employment with good attendance.

5.1.1 Telecommuting

Employees may occasionally work remotely; however, the ability to work remotely does not replace the need for employees to be in the office at the discretion of the department director.

5.1.2 Remote Workers

Staff who are designated as remote do not have to work in the office; however, the remote status does not replace the need for employees to be available for work at their designated schedule and mandatory in-office workdays.

5.2 Full-time Status

Employees must work a minimum of thirty (30) hours per week to be considered full-time and qualify for benefits. Exempt employees are expected to work a minimum of 80 hours during their biweekly pay period, and hourly employees are expected to work 40 hours per week. Any employee unable to meet this hourly requirement is directed to use available sick, vacation, or personal time to make up the unworked hours.

5.3 Payroll

The biweekly payroll period begins on Friday at noon and ends fourteen (14) days later, Friday at noon. Paychecks are distributed on alternating Fridays. There are twenty-six (26) pay periods in a year. Accrual of leave, deductions for insurance, flex plan, and vehicle allowance are based on twenty-four (24) pay periods per year.

Reviewing time prior to payroll is the employee's responsibility. Payroll cannot be delayed due to unapproved timecards. Timecards that are not approved prior to payroll processing will be assumed to be correct. Any errors resulting in an incorrect payroll check will be amended on the next regularly scheduled payroll.

Time corrections in ADP are only processed by Human Resources, Finance, or the Chief Appraiser. Time records are a government record, and according to Texas Penal Code Section 37.10, employees are tampering with a government record if they knowingly submit their time records inaccurately. Employees or managers who tamper with time records will be subject to immediate termination of employment.

5.3.1 Non-Exempt Time Records

Clocking in and out at the proper time helps ensure that payroll checks correctly reflect the actual hours worked. Any violation of policy will be subject to disciplinary action up-to and including termination of employment.

Employees must clock in not more than seven (7) minutes prior to the assigned start time; the calculation of time will begin at the scheduled start time. Employees must clock-out at the end of the workday not more than seven (7) minutes past his or her scheduled end time. The calculation of time ends at the scheduled end time unless the employee works more than

seven (7) minutes past the end time.

Clocking in more than seven (7) minutes prior to the schedule or seven (7) minutes after the end of the schedule must be approved by management. Employees cannot make up time or work overtime without management approval.

Employees working off the clock will be subject to disciplinary action-up-to-and including termination.

An employee failing to clock in or out should report the time to his or her supervisor immediately. Employees that clock-in six (6) minutes or more after the scheduled start time are tardy. Exceeding the allotted time for lunch without prior approval is considered tardy.

Employees must clock-out at the beginning of lunch and clock-in at the end of all lunch periods. Employees may not work through lunch to make up time unless approved by management in advance. Nonexempt employees are required to take at least thirty minutes for lunch even when making up time. Employees with a thirty (30) minute lunch are required to take a minimum of thirty (30) minutes from the time clocked-out. A one-hour lunch is a minimum of sixty (60) minutes from the time clocked out. Any deviation from the standard assigned lunch schedule must be approved by management.

Management may allow an employee who is late for work or late coming back from lunch to make up the time by working longer during the day. Errors in calculating pay, due to employee error, will be corrected on the next regularly scheduled payroll.

5.3.2 Appraisers Clocking When in the Field

When conducting field inspections in a work area other than one in which the appraiser resides:

- Employees shall clock in for work after reaching the area of work and beginning work-related activities.
- Employees shall clock out for the day upon completion of work-related activities, prior to leaving the field to go home.

When conducting field inspections in an area in which the appraiser resides:

- Employees shall clock in for work upon beginning inspections in the area.
- Employees shall clock out for work upon completion of work-related activities before driving home.

When the workday is split between field and office, do not clock out for travel time. If a break or lunch is taken during travel time, normal clocking procedures in 5.3.1 must be followed.

5.3.3 Paid Work Breaks

Breaks, other than mealtimes, are granted to non-exempt employees as work permits at the discretion of management. Non-exempt employees may be permitted one (1) paid work break per day, in the morning or afternoon as assigned by management. The duration of the break shall not exceed twenty (20) minutes, including time going to and returning from break. Employees late for work, late returning from lunch or who work less than an eight (8) hour day will not be eligible to take a paid break that day. Employees shall clock out and in for break; if the assigned break period is exceeded, the employee forfeits the paid break and will not be paid for the time.. Employees who forfeit break pay cannot make the time up or use vacation to make-up the time. Failure to clock out and in at break may lead to disciplinary action up-to-and-including termination.

5.3.4 Lunch Break

Lunch breaks will be scheduled by management to accommodate workload and must be scheduled for a minimum of thirty (30) minutes to one (1) hour. Non-exempt employees are

required to take a lunch break.

5.3.5 Lactation/Breastfeeding Breaks Policy

As part of our family-friendly policies and benefits, TCAD supports breastfeeding employees by accommodating an employee who needs to express breast milk during the workday.

For up to one year after the child's birth, any employee who is breastfeeding will be provided reasonable break times to express breast milk. TCAD has designated the room located on the 3rd floor (adjacent to Appraisal Support) for this purpose. Employees must reserve the room by contacting HR.

A small refrigerator reserved for the specific storage of breast milk is available. Any breast milk stored in the refrigerator must be labeled with the name of the employee and the date of expressing the breast milk. Any nonconforming products stored in the refrigerator may be disposed of. Employees storing milk in the refrigerator assume all responsibility for the safety of the milk and the risk of harm for any reason, including improper storage, refrigeration, and tampering.

For nonexempt employees, breaks of more than 20 minutes in length will be unpaid and recorded on timesheets where appropriate.

5.4 Good Work Habits for Non-Exempt Employees

Clock-in on time whether reporting to work or back from lunch. Employees are prohibited from working unless clocked in. After clocking in employees are expected to report to the workstation and begin work. Personal needs, including visiting the restroom, getting water, ice, coffee, or snacks should be addressed before clocking in. Visiting the restroom, getting drinks or snacks, should be limited to lunch and break unless it is an emergency. Employees clocking out for lunch or leaving for the day should address personal needs after clocking out.

Each morning employees should review time entries for the previous day and alert his or her supervisor if there are any issues.

5.5 Overtime

Classification	Eligibility	Accrual
Exempt	NO	Exempt employees are not eligible for overtime compensation.
Non-Exempt	YES	Time-and-a-half pay, after 40 hours actually worked in a work week.

Non-exempt employees who work more than forty (40) hours in the work week, Friday noon until the following Friday noon, will be paid at the rate of one-and-one half (1 ½) times his or her regular hourly pay rate for the time worked in excess of forty (40) hours. Vacation leave, medical leave, personal holiday, or bereavement leave are not hours worked and are not included for overtime calculation. Scheduled holidays and court leave are included as hours worked for the calculation of overtime. As an example, if an employee worked thirty-five (35) hours and used eight (8) hours vacation, he or she would have a total of forty-three (43) hours. That employee will be paid at the regular hourly rate for all forty-three (43) hours; overtime is calculated on hours worked over forty (40). If an employee worked 48 hours in four days and took eight (8) hours vacation for a total of fifty-six (56) hours. That employee will be paid eight (8) hours of overtime. Employees required to work on a scheduled holiday will be paid at two times the normal rate if they have worked a minimum of thirty-two (32) hours in the work week.

5.5.1 Prior Approval of Overtime

The Chief Appraiser must approve all overtime prior to the hours being worked. Only in rare, emergency circumstances may a Division Director approve overtime without the prior approval of the Chief Appraiser.

5.5.2 Working Mandatory Extended Hours for Non-Exempt and Exempt Employees

TCAD may require mandatory extended work hours at the discretion of management. Mandatory hours apply to exempt and non-exempt employees. Refusal to work additional hours when given notice of at least forty-eight (48) hours is insubordination and will lead to disciplinary action up-to-and-including termination of employment.

5.6 Exempt Employees

Exempt employees who are not subject to the overtime provisions of the Fair Labor Standards Act (FLSA) are expected to accomplish work assignments in concert with the goals of TCAD. During certain times of the year, these expectations may require more than eight (8) hours of work per day and possibly more than forty (40) hours of work per week.

Consistent with the principles of public accountability, which indicate that paying employees for time not worked is contrary to the public interest and runs counter to the efficient use of public funds, TCAD has determined that, when an exempt employee is absent from work for less than one full workday, and the employee does not use accrued leave for such absence, the employee's salary will be reduced. In each such case, a salary deduction will be made for the period of time that is equal to the employee's absence from the employee's regularly scheduled hours of work on that day. The amount of the deduction will be calculated by determining an hourly rate based on the employee's annualized salary, multiplied by the number of deficit hours at the end of the pay period. It has always been TCAD's practice to make salary deductions for absences of a full day if the time is not made up during the pay period.

A director may award administrative/exempt time to an exempt employee who has consistently worked more than eighty (80) hours per pay period. Awarding administrative/exempt time should be reserved for those employees with outstanding performance and work ethic.

5.6.1 Exempt Time Records

Although exempt employees are exempt from overtime, it is important that TCAD have accurate records of hours worked and leave time used. Exempt employees are required to clock in and out.

5.7 Flexible or Compressed Work Schedules

TCAD offers flexible time and compressed schedules at the discretion of the Chief Appraiser and the Division Director. Managers will inform employees regarding their options for scheduling. Flexible scheduling can be amended or suspended at any time at the discretion of the Division Director, Human Resources, or Chief Appraiser. Employees may not work a flexible schedule during the first ninety (90) days of employment without the approval of Human Resources.

Employees who have acceptable attendance and have completed ninety (90) days of employment may be given approval by the Division Director to work a non-standard schedule with the following stipulations:

1. Standard Schedule - 7:45 a.m. 4:45 pm with 1 hour lunch. A non-standard start time may be approved by the director but must fall within the range of 6:45 am to 8:45 am. The lunch schedule may be modified but shall be no less than 30 minutes.

2. Compressed Schedule - 9/80 schedules may start work between the hours of 6:45 am and 8:45 am with a lunch break of 30, 45, or 60 minutes.

5.8 Attendance

Employment is a matter of mutual agreement. TCAD is entitled to reliable and consistent job performance from employees. An employer has a right to expect employees to be present and ready for work, when and where they are assigned. Employees are expected to be at TCAD or on official duty

during TCAD business hours or to be officially excused by his or her supervisor.

TCAD shall take all necessary steps to terminate the employment of any employee who has exhausted all available leave under TCAD policy if the employee is subsequently absent from duty for two weeks for any reason. Before making a final decision to terminate employment based on absences after all leave is exhausted, TCAD shall consider the employee's eligibility for reasonable accommodation of a disability under the Americans with Disabilities Act, see chapter 10 of this manual.

5.8.1 Reporting Absences from Work

An excused absence is when the employee provides to their supervisor sufficient notice at least 48 hours in advance of the absence, the absence request is approved in advance by the employee's supervisor, and the employee has sufficient accrued paid time off (PTO) to cover the absence. An absence protected by the Family and Medical Leave Act, Americans with Disabilities Act, or the Pregnant Workers Fairness Act is also considered an excused absence.

An unexcused absence occurs when any of the above conditions are not met. If it is necessary for an employee to be absent or late for work because of an illness or an emergency, the employee must notify his or her supervisor no later than (1) hour before the employee's scheduled starting time on that same day. Employees can report an absence by sending an email to their manager from their work email. Voicemail, Teams chat, or text are unacceptable forms of communication for reporting an absence.

Excessive absenteeism is defined as three or more occurrences of unexcused absence in a 30-day period and will result in disciplinary action. Eight occurrences of unexcused absence in a 12-month period are considered grounds for termination. Tardiness and early departures are each one-half an occurrence for the purpose of discipline under this policy.

5.8.2 Job Abandonment

An employee failing to report an absence to a member of management for two consecutive days has abandoned his or her position and automatically resigns. An employee who resigns his or her position in this manner fails to resign in good standing and will lose accrued benefits and be ineligible for rehire. The Chief Appraiser may make an exception to this policy should verifiable proof of incapacity be provided.

6 COMPENSATION

It is the policy of TCAD to provide its employees equitable compensation in the form of pay and fringe benefits in order to attract and retain qualified individuals for all positions.

6.1 The Position Classification and Pay Plan

The Position Classification and Pay Plan is the basis for administering compensation for TCAD. Employment policies and procedures are impacted by the presence or absence of revenues sufficient to maintain the current operating demand for appraisal service by the taxing units which fund these services. Accordingly, TCAD maintains a policy of flexible allocation of employee resources to carry out agency responsibilities within the current economic environment.

6.2 Market Analysis

As deemed necessary by the Chief Appraiser, salary surveys will be conducted taking into consideration cost-of-living factors, budget effect of various alternative pay plans, and other factors which may be pertinent in recommending changes in the plan for all positions at TCAD.

6.3 Position Classification

All positions are classified by title. The title is determined by the responsibility and the skills necessary to perform the functions germane to the position. No position will carry a title that has not been approved by the Chief Appraiser. All positions are located on a rate scale maintained by TCAD in accordance with title and commensurate responsibility. A position may be reclassified on the rate scale without a change in title, as dictated by changes in responsibility of the position.

6.4 New Employee Evaluation

Employees new to TCAD or TCAD employees who move to a new position within the organization will receive a review of his or her performance to determine if it meets the requirements and expectations for the position. Employees may be evaluated near the end of ninety (90) days of employment. The evaluation does not prevent TCAD from releasing an employee prior to the end of the evaluation period.

6.5 Performance Evaluation and Salary Adjustments

Evaluations will be conducted periodically based on the department's goals, deadlines, and cyclic seasons. Pay adjustments, if applicable, will take effect on the first full pay period in January. Salary increases are at the sole discretion of TCAD; a performance evaluation is not a promise of a salary increase.

6.6 Merit Increases

Merit increases are awarded for consistently outstanding performance. All merit increases must be approved by the Chief Appraiser and be supported by the budget. For more information on the Merit Increase program, policy, and procedure, please contact Human Resources.

6.7 Longevity Pay

Effective January 1, 2024: Longevity pay for regular employees at TCAD is contingent on their extended tenure and dedicated service to the organization. The Chief Appraiser is excluded from Longevity Pay. This pay is granted annually, starting after three years of uninterrupted employment from the employee's hire date. On each successive anniversary thereafter, employees are rewarded with a lump sum payment for the preceding year. However, if an employee resigns or is terminated before their anniversary date, they forfeit the longevity pay for that year.

Longevity pay is paid out at five dollars per month for each year of service.

7 TRAINING AND EDUCATION

In order to meet organizational needs, TCAD provides training opportunities to encourage high-quality performance.

7.1 Registered Professional Appraisers

All educational courses and tests required to obtain and maintain the Level IV RPA designation will be paid by TCAD. All courses must be requested in advance and approved by management. TCAD will not pay for repeated courses or tests. If an employee fails to pass a test and must retake the course or test, it will be at his or her own expense. If an employee is fully apprised of enrollment in a course and does not attend, he or she will be responsible for paying for the course in the future. If an employee takes a course through a provider that is not recognized by TDLR, he or she will not be reimbursed for the cost of the course.

Employees who are required by the Tax Code or the Chief Appraiser to take a course will be paid while in attendance. Should a course be less than a day, or be dismissed before the end of the day, the employee is expected to return to work or to use vacation time for the rest of the day. TCAD does not pay for time spent studying.

7.2 State Licensed and Certified Appraisers

State Licensed and Certified Appraisers will receive a payment in December for maintaining their credentials with the Texas Appraiser Licensing and Certification Board as follows:

State Licensed Appraiser	$400.00
State Certified Residential Appraiser	$450.00
State Certified General Appraiser	$500.00

7.3 International Association of Assessing Officers (IAAO) Certification

Appraisers with the following IAAO designations will receive a payment in December for maintaining one of the following credentials with the IAAO as follows:

Cadastral Mapping Specialist (CMS)	$500.00
Personal Property Specialist (PPS)	$750.00
Assessment Administration Specialist (AAS)	$750.00
Mass Appraisal Specialist (MAS)	$1,000.00
Residential Evaluation Specialist (RES)	$1,000.00
Certified Assessment Evaluator (CAE)	$1,250.00

7.4 Tuition Reimbursement

All regular full-time TCAD employees are eligible for consideration for tuition reimbursement.

7.4.1 Conditions of Reimbursement

TCAD may participate in the cost of courses directly related to the duties of the position currently held by the employee that enhance job effectiveness. Courses must be taken from an accredited college, university, or technical school. Courses may be taken on an undergraduate, graduate, or vocational level.

Course work that fits a degree plan that will result in a degree with a major in the primary field of employment may be approved except those elective hours will not be considered until sixty (60) hours and/or an associate degree have been completed.

An employee must receive a grade of "C" or higher for full reimbursement. No reimbursement will be made for grades lower than a "C". In the event the course is not graded, a certificate of completion will be required for full reimbursement.

TCAD will not pay the cost of tuition and fees for any individual who receives assistance from other sources such as scholarships, grants, or other subsidies, e.g., the G.I. Bill.

7.4.2 Procedures

Written requests to participate in the Tuition Refund Program must be completed prior to the beginning of the course. A copy of the course description from the school catalog must be attached to each application and submitted to Human Resources. Applications will be reviewed, and applicants will be selected to participate in the program by the Chief Appraiser.

Approval will be granted only for specific courses for a particular semester, and no blanket approval of a program shall be granted. Any course changes must be submitted to the Human Resources Department within ten (10) days of the registration date for consideration of approval.

If an employee resigns or employment is terminated for any reason prior to receiving reimbursement, there shall be no obligation on the part of TCAD to reimburse any part of the expense. A maximum of two courses or seven credit hours per semester may be taken for reimbursement under this program. The total amount of refund will not exceed one thousand dollars ($1,000) per semester. In the event of limited or restricted funds, approval will be granted on a competitive basis as determined by the Chief Appraiser.

TCAD is under no obligation to allow employees to take courses during regular work hours. Employees are encouraged to attend courses after regular work hours. TCAD is under no obligation to compensate employees with straight time pay, overtime pay, compensatory time, or flexible work hours resulting from participation in this program. Appropriate work schedules must be arranged and specifically approved in advance by the Division Director when course work is taken during regular work hours. The completion of a course of study does not obligate TCAD to advance the employee to a higher pay range or position.

8 EMPLOYEE BENEFITS

It is the policy of TCAD to offer group insurance coverage to full-time TCAD employees. The type of coverage may include, but is not limited to, health, dental, life, and long-term disability insurance. Optional coverage, including dependent coverage, FSA, Dependent FSA, and Pet insurance, may be offered as well.

8.1 Benefit Coverage and Premium Deductions

New employee coverage is effective on the first (1st) day of the month immediately following the completion of sixty (60) days of employment. Any premiums an employee is required to pay for benefit coverage will be deducted from the biweekly check, twenty-four (24) times per year. An employee on leave without pay that is not covered by the Family Medical Leave Act must pay the full premium monthly by cashier's check or money order.

8.2 Employee Assistance Program (EAP)

Recognizing that personal problems of employees or family members can affect job performance, it shall be the policy of TCAD to provide employees and their immediate family members the opportunity to resolve these problems through access to an EAP. Long-term treatment or in-patient care may be covered by the employee's insurance program.

All regular employees and their household members will have access to the program. An EAP Coordinator appointed by the Chief Appraiser will make referrals to appropriate professionals. No information on program participation will be included in an employee's personnel record. The program will be managed with the strictest confidentiality.

8.3 Work Related Injuries

TCAD provides workers' compensation insurance for employees. Workers' compensation insurance provides coverage for employees in the event of certain occupational injuries or illnesses. Workers' compensation is provided in accordance with the Workers' Compensation Laws of the State of Texas, and this law regulates the benefits for which employees may be eligible. For this reason, it is extremely important the employee notify his or her supervisor immediately in the event of a work-related illness, accident, or injury, no matter how small. Failure to report within 30 days of the injury may result in a denial of benefits (Texas Labor Code §§ 409.001, .002). HR will serve as a liaison with the workers' compensation insurance carrier regarding income benefits and medical benefits. An employee unable to work and eligible for benefits under workers' compensation may also be covered by the Family Medical Leave Act (FMLA), in which case, the FMLA time will run concurrently with the workers' compensation absence.

8.3.1 Medical Treatment

Medical benefits coverage is dependent upon use of the carrier's network of providers and facilities. If medical attention is requested by the employee or required by TCAD, the employee must see a physician participating in the Political Subdivision Workers Comp Alliance. The physician will be required to complete a medical narrative outlining the treatment provided and any work restrictions or limitations that will be in effect for the employee. If physically able, the employee is required to return the medical narrative to Human Resources by the next business day.

8.3.2 Release to Work

An injured employee is required to report back to work on the date that the treating physician lists on the release form. The employee is required to submit the physician's release form to Human Resources before resuming active-duty status.

8.3.3 Fraud

Fraud or misrepresentation of information concerning a workers' compensation claim is grounds for termination of employment.

8.4 Retirement

TCAD does not participate in the Federal Insurance Contributions Act (FICA). TCAD does participate in the Texas County and District Retirement System (TCDRS). Participation in TCDRS is mandatory for all full-time employees. Employees contribute seven (7) percent of all earnings into the tax deferred plan; and TCAD matches those contributions at a rate that is determined by TCDRS and approved by TCAD's Board of Directors annually. For specific questions about the plan visit the website at www.tcdrs.org or call (512) 328-8889.

8.5 Optional Deferred Retirement

TCAD offers the opportunity to participate in a retirement plan in addition to TCDRS. The program is provided through VALIC. Participation in the plan may be started or stopped at any time. Contributions to the plan may be made pretax or post tax.

8.6 Medicare

TCAD does participate in Medicare; and that tax will be deducted from all pay as required by law for everyone hired after 1986.

8.7 Vacation Leave

Vacation leave is offered to full-time regular employees who are encouraged to use the benefit according to the provisions of this policy. All full-time regular employees shall accrue eight (8) hours of vacation leave per month for the first five (5) years of employment. See leave chart.

8.7.1 Prorated Vacation

If the full month is not worked or not paid through vacation or other leave, the leave benefit accrual will be prorated by the number of weeks worked. In such cases one week equals one quarter of the full monthly accrual.

8.7.2 Scheduling Vacation

Vacations are scheduled at the discretion of TCAD and must have the approval of the management. Employees may not use vacation leave prior to completing ninety (90) days of employment. TCAD reserves the right to decline vacation requests due to business considerations. If a request is denied and the employee takes the time-off without approval, the time will not be paid. Should a holiday fall within the vacation period, the employee will be compensated for the holiday pay. Vacation shall be scheduled in quarter hour increments beginning with a minimum of one (1) hour.

8.7.3 Vacation Scheduling Restrictions

TCAD reserves the right to restrict the times of the year when vacations can be scheduled. Vacation cannot be scheduled from May 1st through Certification. Management may modify these restrictions with approval of the Chief Appraiser.

8.7.4 Continuous Vacation

No more than two (2) weeks of continuous vacation may be scheduled without the prior approval of the Chief Appraiser. Employees requesting 2 weeks or more will be required

to complete the Employee Time off Request Form. Please use the Employee Time off Request form located P:\EMPLOYEE DATA\HR Information\Forms.

8.7.5 Vacation Calendar Year Carry-Over

Vacation time has no carryover limit and can be paid out at any time, with the approval of the Chief Appraiser.

8.7.6 Vacation Paid Upon Leaving TCAD

Employees who leave in good standing, with six-months or more of service, will be paid for all unused vacation leave. Beneficiaries of employees who die while in the service of TCAD or die while on Military Leave from TCAD shall be paid for all unused vacation leave.

8.8 Sick Leave

All full-time regular employees shall earn eight (8) hours of sick leave per month with no accrual limit and no carry-over limit. Employees can use sick leave after their first pay period. Sick leave is scheduled in quarter hour increments. An employee absent for three (3) days or more may be requested to provide a release from a health care provider upon returning to work. See leave chart.

8.9 Scheduled Holidays

The following paid holidays are declared official holidays for TCAD employees. A holiday falling on Saturday will be observed the preceding Friday and a holiday falling on Sunday will be observed the following Monday.

New Year's Day	January 1
Dr. Martin Luther King's Birthday observed	Third Monday in Jan
President's Day	Third Monday in Feb
Memorial Day	Last Monday in May
Juneteenth	Third Monday in June
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Discretion of the Chief Appraiser
Veteran's Day	November 11th
Thanksgiving Day	Fourth Thursday in November
Day After Thanksgiving	Fourth Friday in November
Christmas Eve	December 24th
Christmas Day	December 25th
Two Personal Holidays	Employee request

8.10 Discretionary Holiday

Solely at the discretion of the Chief Appraiser an additional holiday or holidays may be designated as official paid holidays. The determination to award an additional holiday(s) will be made annually by the Chief Appraiser.

8.10.1 Part time Holiday Benefit

Part-time employees considered as regular employees working at least 20 hours per week shall receive holiday pay on a prorated basis.

8.10.2 Absence Affecting Holiday Pay

An employee absent without prior authorization the day before or after the holiday will not receive holiday pay.

8.10.3 Personal Holiday

The personal holiday is an eight (8) hour day off that may be scheduled at a time of the employee's choosing with the approval of the Manager. A personal holiday cannot be used for less than a full eight (8) hour day. The personal holidays are earned the first pay period of the year and must be used by the close of the last pay period of the year or the time is forfeited. An employee with a hire date equal to the first scheduled workday in January will be entitled to the personal holidays in the year hired. Employees starting work after the first scheduled workday in January will not earn personal holidays until January of the following year. Personal holidays are subject to the same scheduling requirements as vacation. Employees may not use personal holidays prior to completing ninety (90) days of employment. Personal holidays will not be paid at separation.

8.11 Court Leave

If the employee is not a party to the proceedings, court leave will be granted for the purpose of appearing as a juror, witness, or other official participant in the proceedings of a legally recognized court or other body having the power of subpoena. The employee must provide a copy of the document requiring attendance in court with the leave request. Upon returning the employee must furnish from the court the date and time of dismissal. Should jury duty require a leave of absence, it will be paid leave, approved for the duration of the trial. Court Leave hours will be counted as hours worked for overtime calculation. Please use the Employee Time off Request form located P:\EMPLOYEE DATA\HR Information\Forms.

8.12 Bereavement Leave

To support employees during times of personal loss, TCAD offers bereavement leave to allow time off to grieve and manage affairs related to the passing of a loved one. All full-time and part-time employees are eligible for bereavement leave upon the start of their employment. Employees may request and be granted up to three (3) days or twenty-four (24) hours of paid bereavement leave in the event of the death of an immediate family member or significant individual in their life. Bereavement pay is provided at the employee's regular rate of pay but does not qualify as hours worked for the calculation of overtime.

For the purposes of this policy, immediate family members and significant individuals include:

- Spouse
- Child, including biological, adopted, step, and foster children;
- Parent, including biological, adoptive, step, and foster parents;
- Sibling, including biological, adoptive, step, and half-siblings;
- Grandparent;
- Corresponding in-laws; and
- Other individuals who have played a significant role in the employee's life, subject to approval.

Employees should notify their supervisor as soon as possible of their need to take bereavement leave. Documentation or explanation regarding the relationship of the deceased to the employee is required to support the leave request, particularly in cases involving non-traditional family roles or significant individuals. The organization requires verification of death (e.g., a death certificate or obituary) to process the leave request. Please use the Employee Time off Request form located P:\EMPLOYEE DATA\HR Information\Forms. Employees are expected to return to work following the conclusion of their bereavement leave. If additional time off is needed, or the decedent does not qualify for bereavement leave, employees may request to use available paid time off, vacation, sick, or personal leave, subject to approval by their supervisor.

The organization recognizes the profound impact of loss and offers additional support services, including employee assistance programs (EAP), to help employees during their time of grief.

LEAVE CHART Use of accrued leave must be approved by the employee's time supervisor *Employees are encouraged to take leave throughout the year, as business needs can change and leave approval is not guaranteed.			
Type	Rate of Accrual	Max Accrual / Payout	Policy
Vacation	< 5 years = 4 hours per pay period 5 to < 10 Years = 4.5 hours per pay period 10 to < 15 Years = 5 hours per pay period 15 to < 20 Years = 5.5 hours per pay period 20 + years = 6 hours per pay period	No limit / see separation and cash out policy	See section 8.7, 15.1
Sick Leave	4 hours per pay period	No limit / see separation policy	May be required to provide documentation.
Personal Days	2 (8-hour) days per fiscal year (Does not roll over)	N/A (Not paid at termination)	Only available to full-time employees. Available to new hires as of the first pay period of the year. Must be used by the last pay period of the fiscal year.
Holiday	Full-time employees receive 8 hours	N/A (Not paid at termination)	Dates are established by the Chief Appraiser and are subject to change annually. Employee must work or be on approved paid leave the day before and after the holiday.
Bereavement Leave	3 (8-hour) days per request. Does not roll over.	N/A (Not paid at termination)	See section 8.12
Civil Leave	Includes jury duty, voting, work related court summons, military leave, and USERRA (Uniformed Services Employment & Re-employment Rights Act)	N/A	See section(s) 4.13, 8.11, 9.2
Emergency Closure or Modified Operations	As determined by the Chief Appraiser. Includes emergencies, bad weather, delayed opening, or early closure.	N/A	See section 12.7

9 LEAVE OF ABSENCE

9.1 Family Medical Leave Act

TCAD will comply with the Family and Medical Leave Act (FMLA), as amended, and its' implementing regulations. TCAD posts the mandatory FMLA Notice and upon hire provides all new employees with notices required by the U.S. Department of Labor (DOL) on Employee Rights and Responsibilities under the Family and Medical Act as posted on Employee Bulletin Boards.

The function of this policy is to provide employees with a general description of rights under the FMLA. In the event of any conflict between this policy and the applicable law, employees will be afforded all rights required by law.

If you have any questions, concerns, or disputes with this policy, you must contact Human Resources in writing.

9.1.1 General Provisions

Under this policy, TCAD will grant up to 12 weeks (or up to 26 weeks of military caregiver leave to care for a covered service member with a serious injury or illness) during a 12-month period to eligible employees. The leave may be paid, unpaid or a combination of paid and unpaid leave, depending on the circumstances of the leave and as specified in this policy. See FMLA Leave Chart.

9.1.2 Eligibility

To qualify to take family or medical leave under this policy, the employee must meet the following conditions:

1. The employee must have worked for TCAD for 12 months, which need not have been consecutive. Separate periods of employment will be counted, provided that the break in service does not exceed seven years. Separate periods of employment will be counted if the break in service exceeds seven years due to National Guard or Reserve military service obligation.
2. The employee must have worked at least 1,250 hours during the immediately preceding 12-month period before the date when the leave is requested to commence. The principles established under the FLSA determine the number of hours worked by an employee. The FLSA does not include time spent on paid or unpaid leave as hours worked. Consequently, these hours of leave should not be counted in determining the 1,250 hours eligibility test for an employee under FMLA.

9.1.3 Type of Leave Covered

To qualify as FMLA leave under this policy, the employee must be taking leave for one of the reasons listed below:

1. For the birth of a son or daughter, and to care for the newborn child;
2. For placement with the employee of a son or daughter for adoption or foster care;
3. To care for the employee's spouse, son or daughter, or parent with a serious health condition;
4. Because of a serious health condition that makes the employee unable to perform the functions of the employee's job;
5. Because of any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is on (or has been notified of an impending call to) "covered active duty" in the Armed Forces; and
6. To care for a covered service member with a serious injury or illness if the employee is the spouse, son, daughter, parent, or next of kin of the service member.

9.1.4 Amount of Leave

An eligible employee can take up to 12 weeks for the FMLA circumstances (1) through (5) above under this policy during the applicable 12-month period. TCAD will measure the 12-month period as a rolling 12-month period measured backward from the date an employee uses any leave under this policy. Each time an employee takes leave, TCAD will compute the amount of leave the employee has taken under this policy in the last 12 months and subtract it from the 12 weeks of available leave, and the balance remaining is the amount the employee is entitled to take at that time.

An eligible employee can take up to 26 weeks for the FMLA circumstance (6) above (military caregiver leave) during a single 12-month period. For this military caregiver leave, TCAD will measure the 12-month period as a rolling 12-month period measured forward. FMLA leave already taken for other FMLA circumstances will be deducted from the total of 26 weeks available.

If a husband and wife both work for TCAD and each wish to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (but not a parent "in-law") with a serious health condition, the husband and wife may take only a combined total of 12 weeks of leave. If a husband and wife both work for TCAD and each wish to take leave to care for a covered injured or ill service member, the husband and wife may only take a combined total of 26 weeks of leave.

9.1.5 Employee Status and Benefits During FMLA Leave

While an employee is on FMLA leave, TCAD will continue the employee's health benefits during the leave period at the same level and under the same conditions as if the employee had continued to work.

If the employee chooses not to return to work for reasons other than retirement, a continued serious health condition of the employee or the employee's family member or a circumstance beyond the employee's control, TCAD will require the employee to reimburse TCAD the amount it paid for the employee's health insurance premiums during the leave period.

Under current TCAD policy, the employee pays a portion of the health care premium. While on paid leave, TCAD will continue to make payroll deductions to collect the employee's share of the premium. While on unpaid FMLA leave, the employee must continue to make this payment, either in person or by mail. The payment must be received by Human Resources by the 5th day of each month. If the payment is more than 30 days late, the employee's health care coverage may be dropped for the duration of the leave. TCAD will provide 15 days' notification prior to the employee's loss of coverage.

If the employee contributes to a life insurance or disability plan, TCAD will continue making payroll deductions while the employee is on paid leave. While the employee is on unpaid leave, the employee may request continuation of such benefits and pay his or her portion of the premiums, or TCAD may elect to maintain such benefits during the leave and pay the employee's share of the premium payments. If the employee does not continue these payments, TCAD may discontinue coverage during the leave. If TCAD maintains coverage, TCAD may recover the costs incurred for paying the employee's share of any premiums, whether or not the employee returns to work.

9.1.6 Employee Status After FMLA Leave

An employee who takes leave under this policy may be asked to provide a fitness for duty (FFD) clearance from the health care provider before returning to work. This requirement will be included in TCAD's response to the FMLA request. Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status,

pay, benefits and other employment terms. The position will be the same or one which is virtually identical in terms of pay, benefits and working conditions. TCAD may choose to exempt certain key employees from this requirement and not return them to the same or similar position.

9.1.7 Use of Paid and Unpaid Leave

Generally, FMLA leave is unpaid leave. However, TCAD requires employees to substitute applicable accrued paid leave for unpaid leave so that the paid leave will run concurrently with the employee's entitlement to FMLA leave. In other words, TCAD requires an employee to use all applicable paid leave before the employee's leave will be converted to unpaid leave. For leave taken for the serious health condition of the employee or the employee's family member, accrued sick leave is substituted for unpaid leave followed by vacation leave. For any other FMLA qualifying reason, vacation leave will be substituted for unpaid leave.

9.1.8 Intermittent Leave or a Reduced Work Schedule

The employee may take FMLA leave in consecutive weeks, may use the leave intermittently (take a day periodically when needed over the year) or, under certain circumstances, may use the leave to reduce the workweek or workday, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 workweeks (or 26 workweeks to care for an injured or ill service member over a 12-month period).

TCAD may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, in instances of when leave for the employee or employee's family member is foreseeable and for planned medical treatment, including recovery from a serious health condition or to care for a child after birth, or placement for adoption or foster care.

For the birth, adoption, or foster care of a child, TCAD and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced hour schedule. Leave for birth, adoption, or foster care of a child must be taken within one year of the birth or placement of the child.

If the employee is taking leave for a serious health condition or because of the serious health condition of a family member, the employee should try to reach agreement with TCAD before taking intermittent leave or working a reduced hour schedule. If this is not possible, then the employee must prove that the use of the leave is medically necessary.

9.1.9 Certification for the Employee's Serious Health Condition

TCAD will require certification for the employee's serious health condition. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Employee's Serious Health Condition.

TCAD may directly contact the employee's health care provider for verification or clarification purposes using a health care professional, an HR professional, leave administrator or management official. TCAD will not use the employee's direct supervisor for this contact. Before TCAD makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, TCAD will obtain the employee's permission for clarification of individually identifiable health information.

TCAD has the right to ask for a second opinion if it has reason to doubt the certification. TCAD will pay for the employee to get a certification from a second health care

provider, which TCAD will select. TCAD may deny FMLA leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, TCAD will require the opinion of a third health care provider. TCAD and the employee will mutually select the third health care provider, and TCAD will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

9.1.10 Certification for Family Member's Serious Health Condition

TCAD will require certification for the family member's serious health condition. The employee must respond to such a request within fifteen (15) days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Family Member's Serious Health Condition.

TCAD may directly contact the employee's family member's health care provider for verification or clarification purposes using a health care professional, an HR professional, leave administrator or management official. TCAD will not use the employee's direct supervisor for this contact. Before TCAD makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, TCAD will obtain the employee's family member's permission for clarification of individually identifiable health information.

TCAD has the right to ask for a second opinion if it has reason to doubt the certification. TCAD will pay for the employee's family member to get a certification from a second health care provider, which TCAD will select. TCAD may deny FMLA leave to an employee whose family member refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, TCAD will require the opinion of a third health care provider. TCAD and the employee will mutually select the third health care provider, and TCAD will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

9.1.11 Certification of Qualifying Exigency for Military Family Leave

TCAD will require certification of the qualifying exigency for military family leave. The employee must respond to such a request within fifteen (15) days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification of Qualifying Exigency for Military Family Leave.

9.1.12 Certification for Serious Injury or Illness of Covered Service member for Military Family Leave

TCAD will require certification for the serious injury or illness of the covered service member. The employee must respond to such a request within fifteen (15) days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification for Serious Injury or Illness of Covered Service member.

9.1.13 Recertification

TCAD may request recertification for the serious health condition of the employee or the employee's family member no more frequently than every thirty (30) days and only when

circumstances have changed significantly, or if TCAD receives information casting doubt on the reason given for the absence, or if the employee seeks an extension of their leave. For open-ended certifications, TCAD may request recertification for the serious health condition of the employee or the employee's family member every six months in connection with an FMLA absence. TCAD may provide the employee's health care provider with the employee's attendance records and ask whether the need for leave is consistent with the employee's serious health condition.

9.1.14 Procedure for Requesting FMLA Leave

All employees requesting FMLA leave must provide verbal or written notice of the need for the leave to Human Resources. Within five business days after the employee has provided this notice, Human Resources will complete and provide the employee with the DOL Notice of Eligibility and Rights.

When the need for the leave is foreseeable, the employee must provide TCAD with at least 30 days' notice. When an employee becomes aware of a need for FMLA leave less than 30 days in advance, the employee must provide notice of the need for the leave either the same day or the next business day. When the need for FMLA leave is not foreseeable, the employee must comply with TCAD's usual and customary notice and procedural requirements for requesting leave, absent unusual circumstances.

9.1.15 Designation of FMLA Leave Type

Within five business days after the employee has submitted the appropriate certification form, Human Resources will complete and provide the employee with a written response to the employee's request for FMLA leave using the DOL Designation Notice.

9.1.16 Intent to Return to Work from FMLA Leave

On a basis that does not discriminate against employees on FMLA leave, TCAD may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

9.2 Paid Leave for Military Service

Any employee who is a member of the Texas National Guard, Texas State Guard, reserve component of the United States Armed Forces, or a member of a state or federally authorized Urban Search and Rescue Team is entitled to 15 days of paid leave per fiscal year when engaged in authorized training or duty orders by proper authority. An additional seven days of leave per fiscal year are available if called to state active duty in response to a disaster. In addition, an employee is entitled to use available state and local personal or sick leave during a time of active military service.

In order to obtain a military leave of absence, the employee must give their supervisor notice of the dates of annual duty and provide a copy of the military orders. Please use the Employee Time off Request form located P:\EMPLOYEE DATA\HR Information\Forms

An employee, whose employment is interrupted in order to serve with the United States Armed Forces, whether on active or reserve duty training, will be eligible for military leave with all rights of re-employment established under the Uniformed Services Employment and Reemployment Rights Act of 1994. Human Resources should be consulted for details concerning current re-employment rights of veterans returning to work. An employee on leave of absence is responsible for keeping TCAD informed of the expected date of return to work. It is the responsibility of the employee to pay insurance premiums during unpaid leave. If an employee is absent two weeks or less, the premiums will be deducted from the biweekly paycheck upon the return to work. In the case of an absence of more than two weeks, the employee must pay the premiums monthly with a cashier's check or money order.

9.3 General Leave of Absence

In special cases and at the discretion of the Chief Appraiser, a general leave of absence may be granted without pay or benefits. Taking unpaid time off requires the explicit approval of the Chief Appraiser. Please use the Employee Time off Request form located P:\EMPLOYEE DATA\HR Information\Forms.

An employee granted a leave of absence without pay may be eligible for COBRA continuation coverage.

A general leave of absence under this provision without pay cannot exceed thirty (30) days. If an employee is unable to return to work after thirty (30) days, they may request an extension. A request for an extension must be presented in writing prior to the expiration of the current leave of absence. In no case will a leave be extended for longer than six (6) months.

FAMILY MEDICAL LEAVE CHART

As required by law, Travis Central Appraisal District will permit eligible employees to take family or medical leave ("FMLA leave"), in accordance with the terms of this policy. If this policy conflicts with the Family and Medical Leave Act (FMLA), eligible employees will be afforded the rights required by law.

ELIGIBILITY	Worked for the District for at least 12 months. Worked a minimum of 1250 hours in the last 12 months.

Basic FMLA

The Family and Medical Leave Act (FMLA) entitles eligible employees to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave.

The FMLA only requires unpaid leave, however employees are required to use accrued paid leave, until accruals are exhausted, in accordance with this policy (see section on concurrent application of available leave accruals, below). Either continuous or intermittent FMLA leave may be granted to meet the needs of the employee, as medically certified by the healthcare provider. Employees are allotted a 15-day period for completion of certification forms by the healthcare provider. Therefore, the certification may be received by Human Resources after an employee is already taking leave for an unscheduled medical necessity. Work shall not be performed during continuous FMLA leave. All time worked during intermittent leave shall be reported in ADP. FMLA fraud or abuse will be investigated and may result in disciplinary action, up to and including termination.

ENTITLEMENT	Qualifying Reasons/Policy
12 weeks (480 hours) job-protected leave, per rolling backward calendar year; if eligibility and qualifying reasons are met, including relationship rules.	**Specified family and medical reasons:** • Employee's own serious health condition, defined as an illness, injury, impairment, or physical or mental condition that involves either inpatient care or continuing treatment by a health care provider. An FMLA serious health condition generally involves a period of incapacity. • To care for employee's spouse, child, or parent who has a serious health condition. ○ Employees requesting leave to care for an immediate family member with a serious health condition may be required to submit proof of the familial relationship, such as a birth certificate or marriage license. • The birth of a child. (Baby Bonding) • To care for a newborn child within one year from birth.* • The placement of a child with the employee for adoption or foster care within one year of placement.* *Employees are not eligible to utilize sick leave without certification of the child having a serious medical condition.
	Concurrent application of available leave accruals: • Eligible employees with accrued leave will have the leave applied in the following order when the leave is related to a serious medical condition: vacation, sick, holiday, floating holiday. • Eligible employees with accrued leave will have the leave applied in the following order when the leave is not related to a serious medical condition: vacation, sick, holiday, floating holiday. • Holiday leave will not bank, it will be utilized in the week earned. • In the event that all available time-off accruals become exhausted during FMLA leave, the employee will enter an unpaid leave status. Contact HR regarding possible options for continued benefits coverage and any applicable procedures for requesting an unpaid leave extension or alternative leave arrangements.

10 AMERICANS WITH DISABILITIES ACT

TCAD is committed to the fair and equal employment of individuals with disabilities under the Americans with Disabilities Act, as amended (ADA). It is TCAD's policy to provide, as outlined below, reasonable accommodation to qualified individuals with disabilities to enable them to perform the essential functions of their job or to enjoy the equal benefits and privileges of employment, unless the accommodation would impose an undue hardship on the organization or pose a direct threat to the health or safety of the employee or others. TCAD prohibits any harassment of, or discriminatory treatment of, employees on the basis of a disability or because an employee has requested a reasonable accommodation. This policy applies to all applicants for employment and all employees.

10.1 Disability

"Disability" refers to a physical or mental impairment that substantially limits one or more of the major life activities of an individual. A "qualified person with a disability" means an individual with a disability who, with or without reasonable accommodation, can perform the essential functions of the job. The ADA also protects as disabled those who have a record of a disability or are regarded as having a disability.

10.2 Reasonable Accommodation

TCAD will seek to provide reasonable accommodation for a known disability or at the request of an individual with a disability. Many individuals with disabilities can apply for jobs and perform the essential functions of the job without any reasonable accommodation.

However, there are situations in which a workplace barrier may interfere. A "reasonable accommodation" is any change or adjustment to the job application process, work environment, or work processes that would make it possible for the individual with a disability to perform the essential functions of the job or enjoy equal benefits and privileges of employment.

10.3 Essential Job Functions

For each position, the job description typically will identify essential job functions. Human Resources generally will review job descriptions on a periodic basis to evaluate job functions designated as essential. An employee's questions about job requirements should be directed to their supervisor.

10.4 Requesting a Reasonable Accommodation

An employee with a disability is responsible for requesting an accommodation from Human Resources, or their supervisor, and engaging in an informal interactive process to clarify what the employee needs and to identify possible accommodations.

To initiate this process, please contact HR to request an accommodation form. This form will help document the request and begin the interactive process. If requested, the employee is responsible for providing medical documentation regarding the disability. The employee should describe the problem created by a workplace barrier so that an appropriate accommodation may be considered. Typically, Human Resources will work with the employee to identify possible reasonable accommodations and to assess the effectiveness of each in allowing the employee to perform the essential functions of the job.

In determining an appropriate reasonable accommodation through this interactive process, while an individual's preference will be considered, TCAD is free to choose between equally effective accommodations with consideration toward expense and impact on the rest of the organization. A request for reasonable accommodation may be denied if it would create an undue hardship for TCAD or pose a direct threat to the health or safety of the employee or others.

10.5 Safety

All employees are expected to comply with all safety procedures. TCAD will not place qualified

individuals with disabilities in positions in which they will pose a direct threat to the health or safety of others or themselves. A “direct threat” means a significant risk to the health or safety of oneself or others that cannot be eliminated by reasonable accommodation.

10.6 Confidentiality

All information obtained concerning the medical condition or history of an applicant or employee will be treated as confidential information, maintained in separate medical files, and disclosed only as permitted by law.

11 PREGNANT WORKERS FAIRNESS ACT (PWFA)

TCAD complies with the Pregnant Workers Fairness Act (PWFA), and its' implementing regulations and is committed to providing equal employment opportunities to qualified pregnant individuals. Consistent with this commitment, TCAD provides reasonable accommodations to qualified applicants and employees with known limitations related to pregnancy, childbirth, or related medical conditions. Reasonable accommodation will be provided unless they impose an undue hardship on the organization. TCAD prohibits discrimination or harassment against employees based on pregnancy, childbirth, or related medical conditions, including retaliation for requesting accommodations. If you have any questions, concerns, or disputes with this policy, you must contact Human Resources in writing.

11.1 Reasonable Accommodations

A "reasonable accommodation" is any adjustment or modification to the application process, work environment, job duties, or work process that allows a qualified applicant or employee with a known limitation under the PWFA to perform their essential job functions or the temporary suspension of essential functions. These may include additional breaks, job restructuring, light-duty assignments, or other modifications.

11.2 Essential Job Functions

The job description will generally outline the essential functions for each position. Human Resources will review job descriptions periodically to ensure accurate identification of essential functions. Employees should direct questions regarding essential job functions to their supervisor.

11.3 Requesting Reasonable Accommodations

If you believe you need accommodation because of your limitations related to pregnancy, childbirth, or related medical conditions, you are responsible for requesting reasonable accommodation from Human Resources or your supervisor. You may make the request orally or in writing. TCAD encourages employees to make their request in writing on TCAD's reasonable accommodation request form and to include relevant information, such as:

- Your limitation related to pregnancy, childbirth, or a related medical condition.
- A description of the accommodation you are seeking.

After receiving your oral or written request, TCAD will engage in an interactive process with you to determine the precise limitations related to your pregnancy, childbirth, or related medical conditions and explore potential reasonable accommodations that could overcome those limitations. TCAD encourages you to suggest specific reasonable accommodation that you believe would allow you to perform your job. However, TCAD is not required to make the specific accommodation you request and may provide an alternative effective accommodation after engaging in an interactive process, to the extent any reasonable accommodation can be made without imposing an undue hardship on TCAD.

11.3.1 Medical Documentation

If your limitation or need for accommodation is not obvious, TCAD may ask you to provide reasonable supporting documents showing that you have a limitation within the meaning of the PWFA and that your limitation necessitates reasonable accommodation.

TCAD will keep confidential any medical information obtained in connection with your request for reasonable accommodation.

11.3.2 Determinations

TCAD makes determinations about reasonable accommodations on a case-by-case basis considering various factors and based on an individualized assessment in each situation. TCAD strives to make determinations on reasonable accommodation requests expeditiously and will inform the individual once it has made a determination. If you have any questions about a reasonable accommodation request you made, please contact Human Resources.

11.3.3 Interplay with FMLA and other Laws

Pregnant employees may also have rights under Title VII, the ADA, the FMLA, the Rehabilitation Act, and the PUMP Act. The PWFA does not limit these rights in any way. In particular, pregnant employees may also qualify for FMLA leave. In such cases, TCAD will coordinate the employees' rights under both laws to ensure the most appropriate leave or accommodation is provided. For instance, if the employee's condition requires time off exceeding 12 weeks or involves intermittent leave, it will be integrated with FMLA leave to ensure proper coordination of benefits.

TCAD will not require a qualified employee to take leave, whether paid or unpaid, if another reasonable accommodation can be provided to the known limitations related to the pregnancy, childbirth, or related medical conditions of the qualified employee that does not result in an undue hardship.

11.3.4 Status After Leave or Accommodation

Following PWFA accommodations, employees generally will return to their original position if the employee is still qualified and there was no undue hardship in holding the position open.

11.4 Safety

Employees are expected to follow all safety procedures. TCAD will not place qualified employees affected by pregnancy-related conditions in positions where they pose a direct threat to their health or safety or that of others.

12 ACCESS, SECURITY AND EMERGENCY EVACUATION

TCAD controls building access to ensure safety for employees and the public. This is a shared responsibility with employees as it is incumbent upon employees to alert the proper personnel when there is a problem, safety issue, suspicious activity, threat, or emergency.

12.1 Responsibility

The ~~Deputy~~ Chief Appraiser is charged with the responsibility of coordinating access, control, and building security policies for TCAD. Each Division Director is responsible for ensuring that proper building security policies are observed by employees in their division. Each employee is responsible for monitoring the security of their work area, computer equipment documentation files.

12.2 Facility Hours and Closings

The building is open to the public at 7:45 am and closes at 4:45 pm, Monday through Friday, unless otherwise scheduled for a public meeting or event. The facility is closed on holidays as cited in chapter six (6) of this manual.

12.3 Entry Access Control

Employees of TCAD shall be issued a key card and appropriate building keys. There is a charge of $7.00 to replace a lost key card or key fob. An employee must use his or her card when entering the building. With the exception of the front door, all doors are locked. The front door of the building is open at 7:45 am and locks at 4:45 pm, Monday through Friday. In the event of a power outage the doors will continue to operate. All visitors to TCAD must enter through the front door and sign in and out at the receptionist desk.

12.4 Identification Badges

Employees of TCAD shall be issued an identification badge to wear while at work and while working as a representative of TCAD.

12.5 Surveillance

Cameras are installed throughout the building. The cameras are not security cameras and are not routinely monitored.

12.6 Evacuation

Means of Egress shall be posted on the main hallways and in the divisions. If the fire alarm sounds, all employees and visitors must evacuate the building immediately. Evacuated employees shall meet at the assigned area outside the building. Fire alarm tests will be conducted annually to determine readiness of response and practicality.

12.7 Emergency Closure or Modified Hours of Operation

The Chief Appraiser will determine the hours of operation during delayed openings, early releases, or emergencies. If the Chief Appraiser decides that modified hours or closure are prudent, notification will be given as necessary to managers in person or sent to all staff via TCAD Text or all-staff email. Closures will be posted on the TCAD website at www.traviscad.org.

Employees must exercise good judgment when determining if it is safe to drive during emergency conditions, whether caused by weather or other factors, as each person is responsible for their own safe conduct to and from work.

TCAD employees scheduled to work will be paid when TCAD is closed due to delayed openings, early releases, and emergency conditions. Pay will be determined by each employee's regular work hours. The calculation of time to be paid due to a delayed opening will be measured from each employee's start time to the time of opening. The calculation of time to be paid due to an early release will be measured from each employee's last clock-out time to their standard clock-out time.

Employees who do not report to work for a delayed opening or early release day will not receive pay for the delayed opening or early release. Employees scheduled to be off will not receive ADMIN pay due to delayed openings, early releases, and emergency conditions.

In case of an emergency during office hours, the Deputy Chief or Human Resources will communicate with the Managers and Directors and determine how to best address the situation. Employees directed to seek shelter shall cease working, shut down computers and move to the inner hallway downstairs.

12.8 Medical Emergencies

Call 911 for medical emergencies. Do not take on the responsibility for transporting someone severely ill or injured to the hospital in a personal vehicle. Human Resources will be responsible for contacting the employee's emergency contact.

13 HEALTH AND SAFETY

Safety in the workplace and while conducting business on behalf of TCAD is a critical component of employment. All TCAD employees are charged with the responsibility of working safely, as well as making sure coworkers work safely. Violations of safety policy will lead to disciplinary action up-to-and- including termination of employment.

13.1 Personal Work Areas

It is important to maintain a safe personal work area free of hazards. Employees should make sure electrical outlets are not overloaded and cords are in good working condition, report loose carpeting, and keep exits free of clutter. If food is kept in the office or desk, make sure it is kept in an appropriate container.

13.2 First Aid

Employees should familiarize themselves with the location of the first aid stations. The first-floor station is on the wall in the office opposite the freight elevator. The second-floor station is located on the wall in the break room. A third first aid station is located on the fourth floor. Employees must treat blood and other bodily fluids as poison. Do not allow bodily fluids to come into contact with unprotected skin. Use chlorine bleach solution provided in the response kit to disinfect the area. Do not throw material soiled with blood in the general trash receptacles. Contact maintenance for disposal of soiled materials.

13.3 Medication

TCAD requires employees to use discretion when taking over the counter or prescription medications. Medication side effects may include drowsiness affecting productivity and ability to conduct business. Employees driving a vehicle during work must not take medication causing drowsiness.

13.4 Drug Free Workplace

The district recognizes that alcohol and drug abuse in the general population has become a concern. The object of this drug abuse policy is to provide a safe and healthy workplace for all employees and prevent accidents.

13.4.1 Alcohol

TCAD recognizes that alcohol is a powerful drug. Employees should not consume alcohol at work or on TCAD premises; further no employee conducting business on behalf of TCAD should drink alcohol during his or her workday.

13.4.2 Definition of Illegal Drug

An illegal drug is any drug or derivative thereof, the use, possession, sale, transfer, attempted sale or transfer, manufacture or storage of is illegal or regulated under any federal, state, or local law or regulation and any other drug, including (but not limited to) a prescription drug, used for any reason other than a legitimate medical reason, as well as inhalants used illegally.

13.4.3 Violation of Policy

Being under the influence of alcohol or illegal drugs on appraisal district property is prohibited. Any of the following actions constitutes a violation of the Policy and may subject an employee to disciplinary action up-to-and including immediate termination of employment:

- Using, selling, purchasing, transferring, possessing, manufacturing, or storing an illegal drug or drug paraphernalia, or attempting to assist another to do so, while in the course of employment or engaged in an appraisal district sponsored activity, on premises, or on business.
- Working or reporting to work, conducting appraisal district business, or being on premises or in an appraisal district-owned vehicle while under the influence of an illegal drug, alcohol or in an impaired condition.

13.4.4 Drug and Alcohol Testing

TCAD does not require drug testing as a condition of employment. TCAD will require a drug test and alcohol test for all employees involved in a work-related accident. TCAD may require an employee exhibiting suspicious behavior that could be reasonably interpreted as signs of impairment due to the use of drugs or alcohol to be tested. A positive result will be confirmed, and a second positive result of the original sample will be grounds for immediate termination of employment.

13.4.5 Education and Training Programs

TCAD does not offer, nor require participation in, drug and alcohol abuse education and training programs. However, various public and private facilities in our area offer such programs and affected employees are encouraged to seek assistance.

13.5 Firearms - Weapons

TCAD Employees are prohibited from carrying in the building a handgun, firearm, knife with a blade longer than three (3) inches, or other weapon of any kind regardless of whether the person is licensed to carry the weapon. Any employee violating this policy will be subject to disciplinary action-up-to-and including termination.

14 REDRESS OF GRIEVANCES

Any employee or former employee who has an employment complaint has the right to file a grievance according to the procedures outlined in this policy. This grievance procedure does not apply to complaints regarding discrimination or harassment. The procedures for resolving discrimination or harassment complaints are described in section 4.3. Failure to timely grieve a complaint may affect the employee's ability to seek redress outside the district.

14.1 Immunity from Reprisal

No employee shall ever be discriminated against, harassed, intimidated, nor suffer any reprisal as a result of filing a grievance or complaint or participating in the investigation of a grievance in good faith. If an employee feels that they are being subjected to any of the above, the employee shall have the right to appeal directly to the Chief Appraiser.

14.2 Grievance Process Steps and Time Limits

1. TCAD encourages employees to work out problems at the lowest possible level and follow the chain-of-command in pursuit of a resolution. Grievances or complaints should first be informally brought to the attention of the employee's immediate supervisor. This should occur within five (5) workdays of the event or incident which gave rise to the grievance or complaint. If the grievance or complaint is not resolved to the employee's satisfaction, the employee should proceed to bring the matter informally to the attention of the manager or director, if applicable. If the grievance or complaint is not resolved informally, the employee should proceed to Step #2.
2. At this juncture, the employee must commit the grievance or complaint to writing and submit it to the employee's division director within seven (7) workdays of the alleged incident. The division director will review the statement, meet, and discuss the complaint or grievance with the employee, and render a written decision to the employee within five (5) workdays. If the employee is not satisfied with the resolution, the employee should proceed to Step #3.
3. If the division director is unable to resolve the grievance or complaint to the employee's satisfaction, the employee may submit the complaint within five (5) workdays of receipt of the director's response to Human Resources for review and final disposition by the Chief Appraiser or their designee. The Chief Appraiser will have ten (10) workdays to make final disposition. In the event that an extension of the time limits becomes necessary in any of the three levels, such an extension will be acceptable only upon agreement by all parties involved.

14.3 Grievances against the Chief Appraiser

For employees or former employees whose immediate supervisor is the Chief Appraiser, or for grievances that directly relate to the actions of the Chief Appraiser, grievances must be filed with the Secretary of the Board of Directors of the District within five (5) workdays of the date of the conduct giving rise to the grievance. The Board Secretary shall provide a copy of the grievance (including any supporting documentation submitted with the grievance) to the Board and to the Chief Appraiser within ten (10) workdays of receipt. The Chief Appraiser shall have ten (10) workdays to provide a written response to the grievance to the Board Secretary. As soon as practicable, the Board will review the issues raised and accompanying documentation, giving it proper consideration, consistent with its legislative authority to act. The decision of the Board of Directors is final.

14.4 Grievance Submission Content

All grievances must include:

1. Employee's name, division and position;
2. The date of the event or action or failure to act that gave rise to the issues outlined in the grievance;
3. A detailed description of the situation or dispute, the alleged harm done; and
4. The relief sought.

14.5 Right to Address the Board of Directors

All current and former employees of the District have the right to address the Board of Directors of the District during public meetings. The Chairman of the Board will allow such comments during the agenda item "Citizen Communication" (or a similarly described item allowing for public comment on subjects whether or not otherwise posted on the agenda). Except with regard to employees who are hired or appointed by, and report directly to, the Board of Directors (e.g., the Chief Appraiser), addressing the Board of Directors at a public meeting is not part of the grievance process or any appeal process, but is designed to provide an opportunity to bring general information to the attention of the Board of Directors concerning wages, benefits, hours of work, or any other conditions affecting employment with the District.

15 SEPARATION PROCESS

15.1 Calculation of Accrued Pay

15.1.1 Vacation Leave Paid Upon Leaving TCAD

Regular employees separating from TCAD in good standing and completing six months of service shall be paid for all unused vacation leave accumulated.

15.1.2 Sick Leave Paid Upon Leaving TCAD

Regular employees separating from TCAD in good standing and completing six months of service shall be paid at the following schedule for unused sick leave:

- 50% for the first 500 hours or a total of 250 hours
- 75% for 501 to 1000 hours or a total of 375 hours
- 100% for hours exceeding 1000 hours.

An employee shall not be considered to have left in good standing if the employee is dismissed or leaves employment of TCAD because of any pending investigation which subsequently reveals that a recommendation for dismissal of the employee would have resulted.

Beneficiaries of employees who die while in the service of TCAD, or who are granted military leave and die while in the armed forces on such leave shall be paid for all unused vacation and sick leave.

Upon determination by the Chief Appraiser, a resignation may be accepted effective immediately if in the best interest of TCAD, provided the employee is paid notice pay.

Regular employees who give less than a two (2) week written notice of resignation shall forfeit his or her accrued leave unless mutual agreement is reached between the Chief Appraiser and the employee.

The separation date for all employees shall be the last day of the actual work or approved leave. Terminal pay received by an employee shall not be construed to extend the employment date beyond the last day worked but may be paid beyond that date.

Failure to return equipment, material or other items issued by TCAD may result in a delay in terminal pay disbursement. Terminal pay may also be delayed due to any pending investigation of an employee.

15.2 Settlement

TCAD will reduce the final pay by any reimbursement owed TCAD at separation. The amount of the final pay will not reduce the net pay below the hours worked times the current minimum wage. If the reduction causes net pay to fall below the minimum wage calculation, the employee will be required, before separation, to make arrangements to pay the balance owed to TCAD.

15.3 Continuation of Insurance Coverage

Under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), an employee covered by TCAD group health, dental plan, or voluntary medical savings plan may have the right to choose to continue coverage if separation occurs under certain conditions. Employees will be notified by mail at the time of separation what those conditions are.

Dependents have specific rights under COBRA and employees are charged with notifying Human Resources of changes in status for a covered dependent. The dependent will then be notified of his or her rights under COBRA. Examples of changes in status are divorce of a covered spouse, or a covered child that marries or reaches age 19 and is not a full-time student.

15.4 Insurance Coverage at Retirement

Since January 1, 2010, retirees have had the option to continue group health coverage as defined by Texas Local Government Code Section 175.001 until eligible for Medicare. Retirees may choose to continue health coverage with the TCAD group plan at his or her expense until they are eligible for coverage through another group plan or Medicare.

Effective January 1, 2019 – Retiree health benefits prior to Medicare eligibility: Active TCAD employees with a minimum of 10 years of service at TCAD, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 50% of the premium for their TCAD health care plan coverage until eligible for Medicare.

Active TCAD employees with a minimum of 20 years of service, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 100% of the premium for his or her TCAD PPO health care plan coverage until eligible for Medicare.

Retiree health benefits after Medicare eligible: Current and former employees with a minimum of 10 years of service at TCAD, who either retire from TCAD, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to purchase a Medicare Advantage Plan after enrolled in Medicare Part A and B. If eligible, TCAD will pay 80% of the premium for his or her TCAD Medicare Advantage Plan.

This is a one-time offering. There is no future opportunity to enroll if the coverage is not taken when initially eligible. These benefits cannot be transferred and are only available if TCAD plans exist. The plans may be altered or discontinued as deemed appropriate.

15.5 Release of Information

Employment information on past or present employees will not be released to an outside party (someone not employed by or acting as an agent of TCAD) without the employee's written permission, except for the following:

1. Employment dates, position, and confirmation of salary.
2. Information provided to protect the legal interests of TCAD, when TCAD believes the actions of an employee, former employee, or applicant, violate conditions of employment or threatens physical harm to other employees, the employer, or company property.
3. Information released to law enforcement officials in the conduct of an official investigation and at the discretion of TCAD.
4. Information provided in response to a lawfully issued administrative summons or judicial order, including a search warrant or a subpoena.
5. Information provided in response to a valid Texas Public Information Act request.

An employee who receives a request for information should never make any "off-the-record" statements regarding a current or former employee. Direct all requests for information to Human Resources.



Travis Central Appraisal District

Personnel Policy Manual Acknowledgement

I_____*(print name)* have read and understand the Personnel Policy Manual for the Travis Central Appraisal District, approved by the Travis Central Appraisal District Board of Directors on _____, to be effective _____.

_____ _____

Employee Signature Date

DRAFT - DO NOT SIGN