

Trinity County Appraisal District 2015 Annual Report

Introduction

The Trinity County Appraisal District is a political subdivision of the State of Texas. The Texas Constitution, Texas Property Tax Code and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission

The mission of the Trinity County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of Trinity County for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This is achieved by administering the laws of the Texas property tax system and by operating under the standards of

The Texas Comptroller's Property Tax Assistance Division (PTAD);
The International Association of Assessing Officers (IAAO); and
The Uniform Standards of Professional Appraisal Practice.

Governance

The Trinity County Appraisal District is governed by a seven member board of directors selected by the county's participating taxing jurisdictions. The Board's primary responsibilities are to:

- Establish an appraisal districts office;
- Adopt an operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Appoint an Appraisal Review Board;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually develop a written plan for the periodic appraisal of all property within the appraisal district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of Trinity County for at least two years prior to being selected. Directors can serve without term limitations.

The Chief Appraiser is the chief administrator of the appraisal district and appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the board of directors and serve two year staggered terms. ARB members are limited to three consecutive two year terms. The ARB settles

value disputes between taxpayers and the chief appraiser. In 2015, Trinity County Appraisal District mailed 8,103 notices of appraised value and the ARB heard 29 formal appeals.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser and serves to advise the chief appraiser in determining typical practices and standards for agricultural activities in Trinity County.

Taxing Jurisdictions

The Trinity County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Trinity County. Trinity County comprises 692 square miles and consists of the following taxing entities:

Trinity County
 Groveton ISD
 Trinity ISD
 Centerville ISD
 Apple Springs ISD
 City of Groveton
 City of Trinity
 Westwood Shores MUD
 Trinity Memorial Hospital District

Property Categories

The Trinity County Appraisal Districts contains approximately 28,744 parcels consisting of residential, commercial, personal, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2015 parcels by category:

| | Category | Number of Parcels | Market Value |
|-------------|--|--------------------------|----------------------|
| A | Single Family Residential | 6,614 | 359,422,311 |
| B | Multi-family | 14 | 2,875,848 |
| C1 | Vacant Lots & Land Tracts | 11,781 | 49,352,461 |
| D1 | Qualified Open-Space Land | 4,822 | 675,541,260 |
| D2 | Improvements on Qualified Open-Space Land | 278 | 1,915,461 |
| E | Rural Land, Non-Qualified Land and Improvements | 2,422 | 146,819,547 |
| F1 | Commercial Real | 423 | 45,257,077 |
| F2 | Industrial Real | 22 | 3,638,688 |
| G1 | Oil & Gas | 123 | 2,811,410 |
| G2 | Other Minerals | 1 | 10,000 |
| J1-9 | Utilities | 166 | 118,639,753 |
| LI | Commercial Personal Property | 445 | 19,390,199 |
| L2 | Industrial Personal Property | 114 | 15,367,440 |
| M | Tangible Other Personal, Mobile Homes | 568 | 16,900,262 |
| O | Residential Inventory | 341 | 1,551,846 |
| S | Special Inventory | 2 | 0 |
| X | Totally Exempt Property | 2,414 | 197,348,157 |
| | TOTALS | | 1,656,841,720 |

2015 Appraisal Operation Summary

In 2015, the Trinity County Appraisal District appraised new property and reappraised existing property in accordance with its written 2014-2015 Reappraisal Plan. Results of the 2013 Comptroller's Property Value Study will be certified to the Commissioner of Education in July 2014. 2013 Value Results released in January 2014 are shown below.

| Category | Trinity CAD | Groveton ISD | Trinity ISD | Centerville ISD | Apple Springs ISD |
|---------------------------|-------------|--------------|-------------|-----------------|-------------------|
| Single Family Residential | .98 | .9730 | .9491 | 1.0231 | .9872 |
| Vacant Lots | N/A | .9544 | .9905 | N/A | N/A |
| Rural Real | N/A | 1.1264 | 1.1584 | 1.1496 | 1.0738 |
| Non-Qualified Acres | .97 | .9668 | .9266 | .9659 | .9856 |
| Commercial Real | N/A | N/A | .7998 | N/A | N/A |
| Oil/Gas/Minerals | N/A | N/A | N/A | 1.0495 | N/A |
| Utilities | 1.05 | 1.1464 | .9738 | N/A | 1.1006 |
| Commercial Personal | N/A | N/A | N/A | N/A | N/A |
| Overall | .98 | | | | |

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

Residential Homestead

The following chart represents the total exemption amounts granted to homeowners who qualify for this exemption on homes with a maximum of 20 acres.

| Jurisdiction | General Homestead | Over 65 | Over 55 Surviving Spouse | Disability | 100% Disabled Veteran |
|------------------------------------|-------------------|----------|--------------------------|------------|-----------------------|
| Trinity County | N/A | \$7,500 | \$10,000 | N/A | 100% |
| Groveton ISD | \$25,000 | \$10,000 | \$10,000 | \$10,000 | 100% |
| Trinity ISD | \$25,000 | \$10,000 | \$10,000 | \$10,000 | 100% |
| Centerville ISD | \$25,000 | \$10,000 | \$10,000 | \$10,000 | 100% |
| Apple Springs ISD | \$25,000 | \$10,000 | \$10,000 | \$10,000 | 100% |
| City of Groveton | N/A | \$3,000 | \$3,000 | N/A | 100% |
| City of Trinity | N/A | \$8,000 | \$8,000 | N/A | 100% |
| Westwood Shores MUD | N/A | \$4,000 | \$4,000 | N/A | 100% |
| Trinity Memorial Hospital District | \$10,000 | \$10,000 | \$10,000 | \$10,000 | 100% |

For school tax purposes, the over 65, disability, surviving spouse and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead of existing improvements. The tax ceilings are adjusted if new improvements are added to the existing homestead.

In 2015, The City of Trinity and Trinity County granted a tax ceiling for persons over-65 or with disabilities. The City of Groveton granted a tax ceiling for persons over-65.

Homeowners qualifying for the residential homestead exemption receive a **homestead cap** that limits the increase of **taxable value** on the homestead to ten percent per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage of disability rating determined by the Department of Veteran’s Affairs. Current exemptions based on these ratings are:

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

2015 Certified Market Values

| Jurisdiction | Number of Parcels | 2015 Market Value | 2015 Taxable Value |
|------------------------------------|-------------------|-------------------|--------------------|
| Trinity County | 28,734 | 1,656,772,279 | 792,244,062 |
| Groveton ISD | 10,592 | 773,878,298 | 276,410,091 |
| Trinity ISD | 14,970 | 558,355,207 | 356,216,131 |
| Centerville ISD | 1,376 | 148,514,628 | 30,965,319 |
| Apple Springs ISD | 1,753 | 165,863,134 | 40,276,903 |
| Kennard ISD | 49 | 10,208,432 | 1,075,412 |
| City of Groveton | 943 | 48,491,496 | 30,643,461 |
| City of Trinity | 2,335 | 122,679,295 | 90,610,130 |
| Westwood Shores MUD | 3,631 | 86,806,663 | 82,424,029 |
| Trinity Memorial Hospital District | 22,578 | 933,613,047 | 540,401,314 |

2015 Tax Rates

| Jurisdiction | Tax Rate per \$100 of Taxable Value |
|------------------------------------|-------------------------------------|
| Trinity County | 0.650 |
| Groveton ISD | 1.040 |
| Trinity ISD | 1.130 |
| Centerville ISD | 1.170 |
| Apple Springs ISD | 1.040 |
| City of Groveton | .9555 |
| City of Trinity | .6571 |
| Westwood Shores MUD | .9100 |
| Trinity Memorial Hospital District | .1155 |

SIGNIFICANT PROPERTY TAX LAW CHANGES

There were many changes enacted into the tax code during the 2015 legislative session. A summary of those laws that went into effect in 2015 are listed below.

Bills Passed for the 2015 Regular Session of the 84th Texas Legislature

Update as of November 4, 2015

The 84th Texas Legislature, Regular Session, convened January 13, 2015. June 21 was the last day for the Governor to sign or veto bills. If the Governor took no action on a bill and filed it, then the bill became law. Texans voted on changes to the Texas Constitution November 3. This issue addresses the November election and adds a few related bills.

Organized by subject matter, this issue includes each bill that passed, with a short summary and effective date if the Governor signed the bill or if the bill became law with no action. This issue also includes the property tax related bills that the Governor vetoed. All references to section numbers are to the Texas Tax Code, unless otherwise indicated. Some bills are listed several times because they address multiple subjects.

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Appraisal District Administration

EXCEPTIONS TO POSTING CERTAIN
OVER-65 HOMEOWNER INFORMATION
TO CAD WEBSITE

HB 394 McClendon

Amends 25.027

HB 394 restricts the CAD from posting information that indicates the age of a property owner, including information that a property owner is 65 years of age or older, on the appraisal district's website. This may include whether the property owner qualifies for the

over 65 homestead exemption, the tax ceiling or a tax deferral.

Effective: 9/1/2015.

Status: HB 394 signed by Governor 6/10/15.

CHANGING CONTINUING EDUCATION
HOURS FOR PUBLIC FUNDS INVESTMENT
TRAINING FOR SCHOOL OFFICIALS

HB 870 Smith

Amends Government Code 2256.008

HB 870 retains the 10 hours of training for local government officials; however, it adds that the chief financial officer and the investment officer of a school district or municipality shall attend an investment training session not less than once in a two-year period that begins on the first day of the ISD's fiscal year and the two consecutive fiscal years after that, and receives not less than eight hours of instruction on investment responsibilities.

Effective: 9/1/2015.

Status: HB 870 signed by Governor 6/20/15.

ALLOWING CURRENT OR FORMER
EMPLOYEES INVOLVED WITH TEXAS
JUVENILE JUSTICE DEPARTMENT TO
KEEP HOME ADDRESS CONFIDENTIAL

HB 1311 McClendon

Amends 25.025 and Government Code 552.117
and 552.1175

HB 1311 adds a current or former employee of the Texas Juvenile Justice Department, a current or former juvenile probation or supervision officer certified by the Department and a current or former employee of a juvenile justice program or facility to the list of people that may choose to restrict public access to home address information in the appraisal records.

Effective: 6/16/2015, immediately on Governor's signature.

Status: HB 1311 signed by Governor 6/16/15.

ALLOWING TDLR TO ADOPT
ALTERNATIVE MEANS OF DETERMINING
AN APPLICANT FOR A LICENSE

HB 3742 Smith

Repeals 51.404, adds Occupations Code 51.4041, amends 55.004 and 1202.106; amends Government Code 469.004; amends Health and Safety Code 754.025

HB 3742 provides that Texas Department of Licensing and Regulation (TDLR) may adopt alternative means of determining or verifying a person's eligibility for a license. TDLR or its executive director may waive any prerequisite for obtaining a license if the applicant currently holds a similar license issued by another jurisdiction that has license requirements substantially equivalent to Texas or has a reciprocity agreement with Texas for the license. With approval of the Governor, TDLR may enter into an agreement with another state to allow for licensing by reciprocity.

Effective: 9/1/2015.

Status: HB 3742 signed by Governor 6/16/15.

CHANGING VARIOUS SECTIONS OF THE
PROPERTY TAX CODE FOR INTEREST
RATE, REFUNDS, SETTING TAX RATES
AND MORE

SB 1760 Creighton

SB 1760 adds 5.091 and amends 1.111, 5.07, 11.431, 26.05, 26.06, 26.08, 26.15, 42.23, 42.43; amends Local Government Code 140.010; adds Water Code 49.2361

SB 1760 adds a change to Section 1.111 that a lessee designated by a property owner as the owner's agent may designate a person to act as the lessee's agent, with the approval of the property owner, for any purpose in the Tax Code. The agent designated by the lessee has the same authority and limitations as an agent

designated by a property owner. (The House substitute of the Senate version deleted the change regarding refunds to the owner's agent.)

SB 1760 also amends Section 5.07 that a property tax form may be signed by means of an electronically captured handwritten signature. It states that a property tax form is not invalid or unenforceable solely because the form is a photocopy, fax or electronic copy of the form.

SB 1760 adds Section 5.091 that the Texas Comptroller is required to publish on its website a statewide list of tax rates that includes the total tax rate reported by each taxing unit in Texas, other than a school district, for the year preceding the year in which the list is prepared. The tax rates are listed in descending order and published no later than December 31 of each year.

SB 1760 amends Section 11.143 that a homeowner is not required to apply for a tax refund resulting from a late-filed homestead exemption. It adds to Section 26.15 that a property owner whose tax liability is decreased as a result of a correction of the appraisal roll is not required to apply for a refund.

SB 1760 adds to Section 26.05 that a taxing unit's vote on the ordinance, resolution or order setting the tax rate requires that at least 60 percent of the members of the governing body must vote in favor of that rate. It adds to Section 26.06 a sentence to the taxing unit's *Notice of Tax Increase* that the governing body proposes to use the increase in total tax revenue for what purpose. For a school district, the school board must take a record vote with at least 60 percent in favor for a tax rate that exceeds the total of the effective M&O rate and the current debt rate. It also amends Section 26.08 to require on the ballot for a school tax rate ratification election the purpose of the tax increase.

SB 1760 amends Local Government Code 140.010 to require the county or city to include on its *Notice of Proposed Property Tax Rate* that the governing body proposes to use revenue attributable to the tax rate increase for what purpose. For a county or city, the deadline of the tax rate notice is the later of September 1 or 30th day after the first date that the taxing unit received each certified appraisal roll.

SB 1760 adds Water Code 49.2361 that a water district includes a description of the purpose of a proposed tax increase in its notice of tax rate if it proposes to adopt a combined tax rate that would authorize the qualified voters by petition to require a rollback election.

SB 1760 amends Section 42.23 to provide that, when an appraisal district employee testifies to a real property value in an appeal of an ARB order, the court may give preference to an employee who is a state-licensed real estate appraiser.

SB 1760 amends Section 42.43 to change the interest rate for a refund after a court decision of a property owner's appeal to a 9.5-percent annual rate, from the current comparison of the sum of two percent plus the most recent prime rate but not more than eight percent. (The Senate substitute and floor amendments deleted many of the provisions in the filed version, including changing the interest rate throughout the Tax Code.)

See also *Exemptions, Appraisal District Litigation, Assessment & Tax Rates and Tax Collections* sections.

Effective: 1/1/2016, except the change to Section 42.23 effective 1/1/2020.

Status: SB 1760 signed by Governor 6/15/15.

COMMUNICATION WITH ADMINISTRATIVE LAW JUDGE ABOUT ARB MEMBERS

SB 1468 Watson

Amends 6.41

SB 1468 amends Tax Code Section 6.41 to apply to a county with a population of 120,000 or greater in which the administrative law judge appoints the ARB members. For these counties, the tax liaison officer must communicate any information provided by a tax agent to the liaison officer regarding a review board member's actions or qualifications for office, including evidence of repeated bias or misconduct. See *Appraisal Review Board*.

Effective: 9/1/2015.

Status: SB 1468 signed by Governor 6/20/15.

CAD PHOTO OF BUILDING INTERIOR CONFIDENTIAL

SB 46 Zaffirini

Amends Government Code 552.155 and 552.222

SB 46 provides that a photograph taken by the chief appraiser or appraiser's representative for property tax appraisal purposes and shows the improvement (building) interior is confidential information. The photograph may be disclosed to a requestor who had an ownership interest in the improvement on the date that the photograph was taken. A photograph may be used as evidence in a protest or an appeal if it is relevant to the matter protested or appealed. A photograph used as evidence remains confidential and may not be disclosed or used for any other purpose. A photograph may be used to ascertain the location of equipment used to produce or transmit oil and gas if that equipment is located on January 1 in the appraisal district that appraises property for the equipment for the preceding 365 consecutive days. If a request for public information includes a photograph, the public information officer may require the requestor to provide additional information sufficient to determine whether the requestor is eligible to receive the photograph.

Effective: 9/1/2015.

Status: SB 46 signed by the Governor 6/17/15.

REGULATING CARRYING HANDGUNS ON PREMISES OF GOVERNMENTAL ENTITY

SB 273 Campbell

Adds Government Code 411.209 and amends Penal Code 46.035

SB 273 prohibits a political subdivision (which includes an appraisal district or taxing unit) or a state agency from posting a sign forbidding a concealed handgun license holder from carrying a handgun on the political subdivision's premises, unless the license holder was prohibited from carrying a weapon on the premises under Penal Code Section 46.03, which covers the premises of any government court or offices used by the court. A violation by a political subdivision ranges from a civil penalty of \$1,000 up to \$1,500 for the first violation and \$10,000 up to \$10,500 for a second or subsequent violation. Each day of a continuing violation of improper notice would constitute a separate violation. The civil penalty is collected by the Texas Attorney General and deposited to the victims of

crime fund. A Texas citizen or person licensed to carry a concealed handgun could file a written complaint with the Attorney General about the political subdivision's violation and the specific location of the sign. The political subdivision or state agency has three business days to correct the violation after receiving the notice. The Attorney General investigates and gives written notice to the political subdivision describing the violation, the specific location of the sign, the proposed penalty amount and 15 days to remove the sign to cure the violation to avoid the penalty.

SB 273 also provides that a license holder commits an offense if a license holder carries a handgun in the room where a meeting of the governmental entity was held if it was an open meeting and the entity provided notice as required for open meetings.

Effective: 9/1/2015.

Status: SB 273 signed by the Governor 6/16/15.

REQUIRING DIRECT ACCESS TO 9-1-1 FROM TELEPHONES IN PUBLIC FACILITIES

SB 788 Eltife

Adds Health and Safety Code Chapter 771A

SB 788 provides that a business service user that owns or controls an Internet-based telephone system is required to provide direct access to the 9-1-1 emergency service without dialing an additional code, digit, prefix or trunk-access code. The Commission on State Emergency Communications grants a one-year waiver of the bill's requirements if the requirements would be unduly and unreasonably cost prohibitive for a service provider to comply if the business service user provides an affidavit by September 1 of each year about its phone system. In a noncompliant system, the business service user is required to provide an instructional sticker, printed in at least 16-point boldface type, on how to access 9-1-1. The business service provider must comply with the bill no later than September 1, 2016.

Effective: 5/15/2015, immediately on Governor's signature.

Status: SB 788 signed by Governor 5/15/15.

Appraisal

DETERMINING MARKET VALUE OF OIL AND GAS IN PLACE

SB 1985 Uresti

Amends 23.175

SB 1985 changes the calculation of the oil and gas price adjustment factor by using the West Texas Intermediate crude spot price – on a per barrel basis – rather than the imported low sulfur crude price. It also changes the gas calculation on a per million BTU basis. If by March 1, the most recent Annual Energy Outlook was published before December 1 of the previous year, the chief appraiser shall use the projected current and preceding year spot prices – West Texas Intermediate for oil and Henry Hub for gas – as stated in the US Energy Information Administration's Short Term Energy Outlook published in January.

Effective: 1/1/2016.

Status: SB 1985 signed by Governor 5/5/15.

REQUIRING CANCELLED OR REDUCED EXEMPTION ON REAPPRAISAL NOTICE

SB 1420 Hancock

Amends 25.19

SB 1420 adds to the reappraisal notice to include an exemption or partial exemption approved for the property in the preceding year that was canceled or reduced for the current year. The bill also provides that the notice shall contain the amount of an exemption cancelled or reduced in the current year.

Effective: 1/1/2016.

Status: SB 1420 signed by the Governor 6/16/15.

Exemptions

INCREASING THE SCHOOL HOMESTEAD EXEMPTION BY \$10,000

SB 1, SIR 1 Nelson, et al.

Amends 11.13, 11.26, 25.23, 26.04, 26.08, 26.09, 26.15, 31.01 and 31.02; adds Education Code 41.0011, 41.0042, 41.0121, 41.0981, 42.2518, 42.2518, subchapter 46D and amends 41.004, 41.094, 41.208, 42.252, 42.302, 46.003, 46.032; amends Government Code 403.302; amends Tex. Const. Art. 8, Sec. 1-b and adds Art. 8, Sec. 29

If SJR 1 is approved by Texas voters, SB 1 increases the current \$15,000 school homestead exemption to \$25,000. Only \$5,000 of the exemption applies to an entity operating under former Chapter 17, 18, 25, 26, 27, or 28, Education Code, as those chapters existed on May 1, 1995, as permitted by Section 11.301, Education Code. The increased exemption would apply for the 2015 tax year, based on Texas voter approval November 3. Those over-65 or disabled homeowners with a school tax limitation would have their limitation adjusted for the additional exemption amount for the 2015 tax year, using the tax amount imposed in 2014 school taxes less a tax amount determined by multiplying \$10,000 times the school district's 2015 tax rate, plus any 2015 tax attributable to new improvements made in 2014. For tax year 2015, the chief appraiser shall prepare supplemental appraisal records that reflect the \$25,000 exemption on applicable residence homesteads. The tax assessor shall determine the total taxable value of property in the school district, based on an exemption of \$25,000 for residence homesteads. The school's effective and rollback tax rates shall be based on a residence homestead exemption of \$25,000. For a school rollback ratification election, the effective M&O rate and the rollback rate for the 2015 tax year is based on the \$25,000 homestead exemption. The tax assessor shall calculate the tax on each homestead based on the \$15,000 exemption and separately based on a \$25,000 exemption. After the election, the tax assessor shall correct the tax roll to reflect the election results.

For 2015 school tax bills mailed *before the November election*, the tax assessor shall compute the taxes based on the \$25,000 exemption. The tax bill or separate statement with the tax bill must indicate that the bill is a *provisional tax bill* and includes this statement in substantially this form:

"If the amount of the exemption from ad valorem taxation by a school district of a residence homestead had not been increased by the Texas Legislature, your tax bill would have been \$_____ (insert amount equal to the sum of the amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$15,000 and the total amount of taxes imposed by the other taxing units whose taxes are included in the bill). Because of action by the Texas Legislature increasing the amount of School districts receive additional state aid to offset the loss in local tax revenue for the increased exemption and tax limitation, as if SJR 1 had been in effect in the 2014 tax year. Some

the residence homestead exemption, your tax bill has been lowered by \$_____ (insert difference between amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$15,000 and amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$25,000), resulting in a lower tax bill of \$_____ (insert amount equal to the sum of the amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$25,000 and the total amount of taxes imposed by the other taxing units whose taxes are included in the bill), contingent on the approval by the voters at an election to be held November 3, 2015, of a constitutional amendment authorizing the residence homestead exemption increase. If the constitutional amendment is not approved by the voters at the election, a supplemental school district tax bill in the amount of \$_____ (insert difference between amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$15,000 and amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$25,000) will be mailed to you."

After the canvass of the voters on the constitutional amendment and, if voters approve the amendment, the provisional tax bill is considered a final bill for tax year 2015 and no additional tax bill is required to be mailed to the person or person's agent (unless another reason requires a corrected bill). If the Texas voters do not approve the increased exemption, then the tax assessor mails a supplemental tax bill to those homeowners for the taxes on the \$10,000 exemption by December 1 or as soon as possible. The taxes on this supplemental tax bill are due on receipt and are delinquent if not paid before March 1. A tax assessor-collector for a school district is not liable for civil damages or subject to criminal prosecution for compliance in good faith with Section 31.01, Tax Code, as amended by this bill (with this provision effective June 15, 2015 and expiring December 31, 2018).

The governing body of a school district, municipality or county that adopted a percentage exemption for the 2014 tax year may not reduce the amount of or repeal the exemption until after December 31, 2019.

school districts required to reduce their wealth per student may request from the Education Commissioner a delay from the September 1 date for the 2015-2016 school year and, if

granted, may adopt a tax rate for the 2015 tax year before the Commissioner certifies that the district has achieved the equalized wealth level. Other provisions for school district state funding addresses computation of wealth per student for the 2015-2016 school year and calculation of the additional state aid for the homestead exemption and tax limitation. The Comptroller shall certify the final taxable value of each school district, appropriated adjusted, as provided by the terms of a memorandum of understanding with the Comptroller, Legislative Budget Board and Education Commissioner.

The constitutional amendment would increase the stated school dollar exemption from \$15,000 to \$25,000 and would adjust the tax limitations and add that the Legislature may prohibit a taxing unit from reducing the amount of or repealing the percentage homestead exemption. The amendment also would prohibit the Legislature from imposing a real estate transfer tax on conveyance by fee simple title on real property, but does not prohibit imposing a general business tax measured on business activity, imposing a tax on production of minerals; imposing a tax on issuing title insurance or the change of a rate on a tax in existence on January 1, 2016.

Effective: 11/3/2015, with some parts effective 6/15/2015 when the Governor signed the bill.
Status: Texas voters approved constitutional amendment November 3, 2015.

ADDING EGGS AS EXEMPT FARM PRODUCT

HB 275 Ashby

Amends 11.16

HB 275 specifically adds eggs, regardless of whether the eggs are packaged, to the list of farm products exempt from property taxation.

Effective: 1/1/2016.

Status: HB 275 signed by Governor 5/23/15.

REVISING THE HOMESTEAD EXEMPTION FOR SURVIVING SPOUSES OF TOTALLY DISABLED VETERANS

HB 992, HJR 75 Bonnen

Amends 11.131; amends Tex. Const. Art. 8, Sec. 1-b

exemptions. The general fund includes property taxes, sales taxes, court fines and fees, other fees and interest earnings. The amount of lost

HB 992 and HJR 75 would grant the total homestead exemption to the surviving spouse of a totally disabled veteran who would have qualified if Section 11.131 had been authorized on the date the disabled veteran died. Current law, which was added in 2009 and approved for the surviving spouse in 2011 by Texas voters, did not address veterans who had died prior to those effective dates. If approved, the exemption would apply to those surviving spouses for a tax year beginning on or after January 1, 2016.

Effective: 1/1/2016.

Status: Texas voters approved constitutional amendment November 3, 2015.

PROVIDING STATE AID TO CERTAIN CITIES OR COUNTIES AFFECTED BY TAX RELIEF FOR TOTALLY DISABLED VETERANS

HB 7 Darby

Adds Local Government Code 140.011; adds Education Code 42.262 and amends 41.002, 41.093, 42.101, 42.2516, 42.252, 42.302, 61.5391 and adds Chapter 65H; amends Occupation Code 1152.05; also amends other sections of the Government Code and Health and Safety Code

HB 7 adds Local Government Code 140.011 to create a new account in the State Treasury for the purpose of reimbursing qualifying local governments that have loss in excess of two percent of property tax revenue for homestead property tax exemptions for totally disabled veterans or their surviving spouses. The Texas Comptroller estimates approximately 20 cities and counties may be eligible for reimbursement. To be a qualified local government, the local government includes a municipality adjacent to a U. S. military installation and a county in which a U. S. military installation is wholly or partly located. The city or county has a disproportionate share of lost property taxes with the granting of the total disabled veteran exemption in Tax Code Section 11.131 for a tax year. A disproportionate share of lost property taxes is equal to or greater than two percent of the total general fund revenues in a tax year that the city or county will not receive as a result of the disabled veteran

property tax is calculated by multiplying the property tax rate adopted for the tax year in which the fiscal year begins by the total

appraised value of all property granted a total disabled veteran exemption. The city or county applies to the Texas Comptroller no later than April 1 of the first year following the end of a fiscal year. The Comptroller issues an application form and may require the qualified local government to submit an independent audit for that fiscal year. A timely application is required. If the Comptroller determines that the local government is entitled to assistance, the Comptroller shall remit the payment by the 30th day after the application date. The Comptroller shall develop a disabled veteran assistance payment form by December 1, 2015, and a qualified local government for a fiscal year that began in the 2014 tax year is eligible to apply for a disabled veteran assistance payment for that fiscal year. See also *School Finance and Other Codes and Statutes* for other changes by HB 7.

Effective: 9/1/2015.

Status: HB 7 signed by Governor 6/15/15.

PROVIDING FOR ONE-TIME EXEMPTION APPLICATION FOR SOLAR OR WIND-POWERED ENERGY DEVICE

HB 706 Farrar

Amends 11.43

HB 706 changes the exemption application by a property owner for a solar or wind-powered energy device installed or constructed on property to a one-time application. Current law requires an annual application by the property owner.

Effective: 1/1/2016.

Status: HB 706 signed by Governor 6/10/15.

CONTINUING THE EXEMPTION OF LANDFILL-GENERATED GAS CONVERSION FACILITIES

HB 994 Anchia

Amends 11.311

HB 994 removes the temporary exemption provision for landfill-generated gas conversion facilities so that the exemption continues for future tax years. In 2013, the Texas Legislature passed this temporary exemption for tax years 2014 and 2015 only. The Texas Commission on

Environmental Quality is required to develop rules to determine the exemption amount and the rules must limit the value to only business

owner must include a form on which the owner may indicate whether the owner qualifies for the exemption, along with a self-addressed, postage

personal property used on which gas is collected. The statute also provides that the property used as conversion facilities shall be classified as personal property (and, therefore, exempt), regardless of whether it is affixed or attached to realty, and the exemption shall only be extended to property used for the stated purpose.

Effective: 1/1/2016.

Status: HB 994 signed by Governor 6/20/15.

ADDRESSING A SURVIVING SPOUSE WITH LIFE ESTATE IN RESIDENCE HOMESTEAD

HB 1022 Moody

Adds 11.13

HB 1022 adds that the homeowner's surviving spouse who has a life estate in the homestead may qualify for the residence homestead exemptions.

Effective: 1/1/2016.

Status: HB 1022 signed by Governor 6/10/15.

CLARIFYING DATA USED IN COMPTROLLER REPORT ON TAX REVENUES, SPECIAL EXEMPTIONS AND TAX PREFERENCES

HB 1261 King

Amends Government Code 403.014

HB 1261 addresses the Texas Comptroller's biennial report to the Texas Legislature on taxes, along with exemptions, discounts, exclusions, special valuations, special rates or reporting methods. This report specifically includes school district property taxes. If actual data is not available, the Comptroller shall use available statistical data to estimate the effect of a tax provision. If the effect of a particular tax preference cannot be determined, the Comptroller shall include an explanation of why.

Effective: 9/1/2015.

Status: HB 1261 signed by Governor 6/10/15.

CANCELLING AN OVER-65 HOMESTEAD EXEMPTION

HB 1463 Raymond

Amends 1.07, 11.43

HB 1463 requires the appraisal district to send a notice by certified mail before cancelling an over-65 homestead exemption. The notice to the property

prepaid envelope with instructions for returning the form to the chief appraiser. The chief appraiser determines whether to continue to

allow the exemption. If the chief appraiser does not receive a response on or before the 60th day after mailing the notice, the chief appraiser may cancel the exemption on or after the 30th day after the expiration of the 60-day period, but only after making a reasonable effort to locate the owner. A reasonable effort includes sending an additional notice of cancellation to the individual after the 60-day period by first class mail in an envelope with RETURN SERVICE REQUESTED in all capital letters so that the U. S. Post Office returns the notice if it is not deliverable as addressed, or by providing the additional notice in another manner that the chief appraiser determines appropriate. This notice of cancellation includes, in bold font equal to or greater in size that the surrounding text, the date on which the chief appraiser is authorized to cancel the exemption. This notice does not apply if the chief appraiser determines that the individual no longer owns the homestead property.

Effective: 9/1/2015.

Status: HB 1463 signed by Governor 6/16/15.

CONTINUING HOMESTEAD EXEMPTIONS FOR HOMEOWNER ABSENT FOR MILITARY SERVICE

SB 833 Campbell

Amends 11.13

SB 833 adds that a homeowner continues to receive homestead exemptions while absent for military service inside the United States. Current law only addresses military service outside of the U. S.

Effective: 6/19/2015, immediately on Governor's signature.

Status: SB 833 signed by Governor 6/19/15.

REMOVING THE ANNUAL APPLICATION FOR VETERAN'S ORGANIZATION EXEMPTION

SB 918 Nichols

Amends 11.43

SB 918 removes the requirement that a veteran's organization apply annually for the exemption in Section 11.23(a). Once the exemption is

allowed, the veteran's organization need not apply in subsequent years until the property changes ownership or qualifications change.

Effective: 1/1/2016.

Status: SB 918 signed by 6/9/15.

CHANGING VARIOUS SECTIONS OF THE PROPERTY TAX CODE FOR INTEREST RATE, REFUNDS, SETTING TAX RATES AND MORE

SB 1760 Creighton

SB 1760 adds 5.091 and amends 1.111, 5.07, 11.431, 26.05, 26.06, 26.08, 26.15, 42.23, 42.43; amends Local Government Code 140.010; adds Water Code 49.2361

SB 1760 adds a change to Section 1.111 that a lessee designated by a property owner as the owner's agent may designate a person to act as the lessee's agent, with the approval of the property owner, for any purpose in the Tax Code. The agent designated by the lessee has the same authority and limitations as an agent designated by a property owner. (The House substitute of the Senate version deleted the change regarding refunds to the owner's agent.)

SB 1760 also amends Section 5.07 that a property tax form may be signed by means of an electronically captured handwritten signature. It states that a property tax form is not invalid or unenforceable solely because the form is a photocopy, fax or electronic copy of the form.

SB 1760 adds Section 5.091 that the Texas Comptroller is required to publish on its website a statewide list of tax rates that includes the total tax rate reported by each taxing unit in Texas, other than a school district, for the year preceding the year in which the list is prepared. The tax rates are listed in descending order and published no later than December 31 of each year.

SB 1760 amends Section 11.143 that a homeowner is not required to apply for a tax refund resulting from a late-filed homestead exemption. It also adds to Section 26.15 that a property owner whose tax liability is decreased as a result of a correction of the appraisal roll also is not required to apply for a refund.

SB 1760 adds to Section 26.05 that a taxing unit's vote on the ordinance, resolution or order setting the

tax rate requires that at least 60 percent of the members of the governing body must vote in favor of that rate. It adds to Section 26.06 a sentence to the taxing unit's *Notice of Tax*

Increase that the governing body proposes to use the increase in total tax revenue for what purpose. For a school district, the school board must take a record vote with at least 60 percent in favor for a tax rate that exceeds the total of the effective M&O rate and the current debt rate. It also amends Section 26.08 to require on the ballot for a school tax rate ratification election the purpose of the tax increase.

SB 1760 amends Local Government Code 140.010 to require the county or city to include on its *Notice of Proposed Property Tax Rate* that the governing body proposes to use revenue attributable to the tax rate increase for what purpose. For a county or city, the deadline of the tax rate notice is the later of September 1 or 30th day after the first date that the taxing unit received each certified appraisal roll.

SB 1760 adds Water Code 49.2361 that a water district includes a description of the purpose of a proposed tax increase in its notice of tax rate if it proposes to adopt a combined tax rate that would authorize the qualified voters by petition to require a rollback election.

SB 1760 amends Section 42.23 to provide that, when an appraisal district employee testifies to a real property value in an appeal of an ARB order, the court may give preference to an employee who is a state-licensed real estate appraiser.

SB 1760 amends Section 42.43 to change the interest rate for a refund after a court decision of a property owner's appeal to a 9.5-percent annual rate, from the current comparison of the sum of two percent plus the most recent prime rate but not more than eight percent. (The Senate substitute and floor amendments deleted many of the provisions found in the filed version, including changing the interest rate throughout the Tax Code.)

See also *Exemptions, Appraisal District Litigation, Assessment & Tax Rates and Tax Collections* sections.

Effective: 1/1/2016, except the change to Section 42.23 effective 1/1/2020.

Status: SB 1760 signed by Governor 6/15/15.

ALLOWING AGENT OF APPRAISAL
DISTRICT ACCESS TO CERTAIN
CONFIDENTIAL EXEMPTION
INFORMATION

HB 3532 Herrero

Amends 11.48

HB 3532 allows the appraisal district to disclose confidential information that includes a driver's license number, personal ID number or social security number on an exemption application to the agent of the appraisal district who appraises property or performs appraisal services for the district.

Effective: 9/1/2015.

Status: HB 3532 signed by Governor 6/19/15.

GRANTING EXEMPTION TO THE NATIONAL HISPANIC INSTITUTE

HB 3623 Gonzales

Amends 11.23 and 11.43

HB 3623 adds to the list of miscellaneous exemptions to include real and tangible personal property owned by the National Hispanic Institute, as long as the Institute is exempt from federal income taxes as a 501(c)(3). Once the exemption is granted, an annual application is not required. The Institute is located in Maxwell in Caldwell County.

Effective: 1/1/2016.

Status: HB 3623 signed by Governor 6/19/15.

GRANTING EXEMPTION TO REAL PROPERTY LEASED TO PRIVATE SCHOOL; EXTENDING EXEMPTION TO NONPROFIT COMMUNITY BUSINESS ORGANIZATIONS

HB 1905 Taylor

Adds 11.211 and amends 11.231; also with changes to the state taxes in Tax Code and changes to Alcoholic Beverage Code and Occupations Code

HB 1905 would grant an exemption to real property leased to a school qualified for tax exemption for as a school under Section 11.21. The real property must be used exclusively by the school for educational functions and be reasonably necessary for operating the school. The property owner must certify by affidavit to the school that the rent for leasing the real property will be reduced by the taxes saved as a result of the tax exemption. The owner provides the school with a disclosure document stating the amount by which the taxes are reduced and the method that the owner will use to ensure rent

reduction through a monthly or annual credit against the rent. This exemption would be effective January 1, 2016, but only if a constitutional amendment authorizing the exemption is approved by Texas voters. No HJR or SJR passed this session to place this exemption before Texas voters.

HB 1905 also adds to the types of nonprofit community business organizations that may apply for property tax exemption to include a Type A corporation governed by Chapter 504, Local Government Code, and a Type B corporation governed by Chapter 505, Local Government Code. There are over 700 Type A and Type B corporations in Texas, with all of the property of Type B corporations exempt and much of the property of Type A corporations already exempt under current law. The provisions for exempting nonprofit community business organizations would take effect January 1, 2016.

Effective: 9/1/2015 and some parts 1/1/2016, with one provision effective if constitutional amendment authorizing property leased to a private school is approved by Texas voters. No SJR or HJR, however, passed to place this amendment before Texas voters.

Status: New law excludes school exemption. HB 1905 signed by Governor 6/20/15.

PROHIBITING DISCRIMINATION AGAINST RELIGIOUS ORGANIZATION OR INDIVIDUAL BY WITHHOLDING TAX EXEMPTION

SB 2065 Estes

Adds Family Code 2.601 and 2.602

SB 2065 adds that the state or a political subdivision of the state may not refuse to provide services, accommodations, facilities, goods or privileges, including tax exemptions, from any protected organization or individual if that individual refused to provide marriage services based upon a sincerely held religious belief. This is part of a Family Code provision that was prompted by religious objections to gay marriage.

Effective: 6/11/15, immediately on Governor's signature.

Status: SB 2065 signed by Governor 6/11/15.

GRANTING EXEMPTION TO TEXAMERICAS CENTER'S NONPROFIT CORPORATION

SB 1563 Eltife

Adds Special District Local Laws Code 3503.111

SB 1563 grants authority to the TexAmericas Center to incorporate a nonprofit corporation to hold title to its property and to exempt the property of that nonprofit corporation from property taxation. TexAmericas Center is a Texas political subdivision and took title to property formerly owned by the U. S. Department of the Army and operated as the Red River Army Depot and Lone Star Army Ammunition Plant in Bowie County. A portion of the property contains structures commonly known as "igloos" or "bunkers," designed for storing explosives. By transferring title into a nonprofit corporation, TexAmericas Center enhances its ability to protect other assets, including surrounding property and financial resources, from the risk of explosive damage and/or environmental liability.

Effective: 6/16/2015, immediately on Governor's filing.

Status: SB 1563 filed without Governor's signature 6/16/15.

GRANTING BUSINESS PERSONAL PROPERTY EXEMPTION TO EQUIPMENT BROUGHT INTO TEXAS BY OUT-OF-STATE BUSINESS FOR DISASTER OR EMERGENCY RESPONSE

HB 2358 Lucio

Adds Business & Commerce Code Chapter 112

HB 2358 grants an exemption from certain registration and licensing requirements and taxes for certain businesses and employees who enter Texas in response to a disaster or emergency. The out-of-state business is not required to pay business personal property taxes on equipment that is brought into Texas, used only by the business to perform disaster or emergency-related work and removed from Texas following the disaster response period. The disaster response period begins on the 10th day before the date of the earliest event establishing a declared state disaster or emergency by the Governor or U. S. President and ends the earlier of the 120th day after the start date or the 60th day after the ending date of the disaster or emergency, or the period that begins on the date that the out-of-state business enters Texas in good faith under a mutual assistance agreement and ends on the earlier of the

date work is concluded or the seventh day after entering Texas. An out-of-state business that remains in Texas after the disaster is not entitled to any exemptions provided by this new Chapter.

Effective: 6/16/2015, immediately on Governor's signature.

Status: HB 2358 signed by Governor 6/16/15.

ADDRESSING A TAXABLE LEASEHOLD BY A CORPORATION IN A PUBLIC FACILITY

HB 2679 Flynn

Amends Local Government Code 303.003, 303.021, 303.041 and 303.042

HB 2679 adds that, during the period of time that a corporation owns a particular public facility, a leasehold or other possessory interest in the real property of the public facility shall be treated as a taxable leasehold. Tax Code Section 23.13 provides that a leasehold is taxable if it is listed in the name of the owner of the leasehold.

Effective: 6/16/2015, immediately on Governor's filing.

Status: HB 2679 filed without Governor's signature 6/16/15.

Special Valuation

DETERMINING LAND OWNED BY A LANDOWNER 65 YEARS OF AGE OR OLDER IS NO LONGER ELIGIBLE FOR AGRICULTURAL APPRAISAL

HB 1464 Raymond

Adds 23.551 and amends 1.07, 23.43, 23.46, 23.54, 23.55; amends Transportation Code 521.049

HB 1464 adds a new notice, sent by certified mail, to landowners who are 65 years of age or older that own qualified agricultural-use land before the chief appraiser makes a determination of change of use of the qualified land. The over-65 landowner may indicate that the land remains eligible on the form sent with the chief appraiser's notice. The chief appraiser includes a self-addressed, postage prepaid envelope and instructions on returning the form. The chief appraiser considers the owner's response in determining whether the land remains eligible for ag-use appraisal. If the chief appraiser does not receive a response on or before the 60th day

after mailing the notice, the chief appraiser must make a reasonable effort to locate the owner and determine whether the land's use has changed. A reasonable effort is sending an additional notice to the owner immediately after the expiration of the 60-day period by first class mail in an envelope on which is written, in all capital letters, "RETURN SERVICE REQUESTED," directing the U. S. Postal Service to return the notice if it is not deliverable as addressed, or providing the additional notice in another manner that the chief appraiser determines is appropriate. The Texas Comptroller's application forms for agricultural appraisal must include a space for the property owner to state the owner's date of birth. Failure to provide the date of birth does not affect the owner's right to the agricultural designation.

Effective: 9/1/2105.

Status: HB 1464 signed by Governor 6/9/15.

Appraisal Review Board (ARB)

SELECTING COMPARABLE PROPERTIES IN A PROTEST BASED ON UNEQUAL APPRAISAL

HB 2083 Darby

Amends 23.01

HB 2083 provides that the selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property under a protest to the ARB or to district court shall be based upon the application of generally accepted appraisal methods and techniques. Adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion. Notwithstanding this requirement, property owners representing themselves are entitled to offer an opinion of and present argument and evidence related to the market and appraised value or the inequality of appraisal of the owner's property. See also *Appraisal District Litigation*.

Effective: 1/1/2016.

Status: HB 2083 signed by Governor 5/23/15.

REVISING REQUIREMENTS FOR BINDING
ARBITRATION OF AN ARB ORDER

SB 849 Bettencourt

Amends 41A.01, 41A.03, 41A.05. 41A.06

SB 849 revises the requirements for binding arbitration of an ARB order. A property owner may seek binding arbitration concerning the appraised or market value of a property if the ARB order is \$3 million or less, increased from the current law of \$1 million or less. The arbitration deposit made payable to the Texas Comptroller is changed, to be based on the property value set in the ARB order: \$450, if the property qualifies as the owner's residence homestead and the value is \$500,000 or less; \$500, if the property qualifies as the owner's residence homestead and the value is more than \$500,000; \$500, if the property does not qualify as the owner's residence homestead and the value is \$1 million or less; \$800, if the property does not qualify as the owner's residence homestead and the value is more than \$1 million but not more than \$2 million; or \$1,050, if the property does not qualify as the owner's residence homestead and the value is more than \$2 million but not more than \$3 million. The Comptroller may retain \$50 of the deposit and the arbitrator receives the remainder of the deposit.

Effective: 9/1/2015.

Status: SB 849 signed by Governor 6/15/15.

**VETOED BY GOVERNOR. REVIEWING
PROPERTY OWNER'S AFFIDAVIT OF
EVIDENCE BEFORE ARB HEARING**

HB 2282 Guillen

Amends 41.45 and adds Chapter 42B-1

HB 2282 addresses an affidavit submitted by a property owner who protests to the ARB but does not personally appear before the ARB. The chief appraiser is entitled to a copy of the affidavit on request. The bill requires the ARB and the chief appraiser to review the evidence or argument provided by the property owner before the hearing on the protest. See also *Appraisal District Litigation*.

Status: HB 2282 vetoed by Governor 6/20/15.

COMMUNICATION WITH
ADMINISTRATIVE LAW JUDGE ABOUT
ARB MEMBERS

SB 1468 Watson

Amends 6.41

SB 1468 amends Tax Code Section 6.41 to apply to a county with a population of 120,000 or greater in which the administrative law judge appoints the ARB members. For these counties, the tax liaison officer must communicate any information provided by a tax agent to the liaison officer regarding a review board member's actions or qualifications for office, including evidence of repeated bias or misconduct. See *CAD Administration*.

Effective: 9/1/2015.

Status: SB 1468 signed by Governor 6/19/15.

EXCHANGING EVIDENCE IN
ELECTRONIC FORMAT; REQUIRING
AUDIOVISUAL EQUIPMENT AT ARB
HEARING

SB 1394 Hancock

Amends 41.45

SB 1394 provides that the exchange of evidence between the chief appraiser and property owner or agent shall be a written copy of the evidence or material preserved on any portable device designed to maintain an electronic or digital document or image. If the chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office shall provide audio visual equipment of the same general type, kind and character for use during the hearing by the property owner or owner's agent.

Effective: 1/1/2016.

Status: SB 1394 signed by Governor 6/19/15.

Appraisal District Litigation

ELIMINATING COURT FILING FEE FOR
ADDITIONAL PETITION OF
MULTICOUNTY PROPERTY APPEAL

SB 287 West

Amends 42.221; amends Government Code 102.101; repeals Government Code 101.0617, 101.0817, 101.1216 and 101.122; repeals Code of Criminal Procedure 102.009 and amends 103.001; repeals Transportation Code 112.059; repeals Art. 6219, Revised Statutes

SB 287 eliminates certain court fees and costs, including the \$5 filing fee for each additional petition for review for a consolidated appeal for a multicounty property. In a court other than a justice or municipal court, a cost is not payable by a person charged until a written bill is produced; the bill is signed by the officer who charged the cost or who is entitled to receive it; and the bill is provided to the person charged.

Effective: 6/19/2015, immediately on Governor's signature.

Status: SB 287 signed by Governor 6/19/15.

ADDRESSING PRETRIAL SETTLEMENT DISCUSSIONS FOR A PROPERTY TAX APPEAL

SB 593 Watson

Adds 42.227

SB 593 adds that a property owner or appraisal district that is a party to an appeal may request that the parties engage in settlement discussions, including through an informal settlement conference or a form of alternative dispute resolution. The written request must be in writing and delivered to the other party before the date of trial. The court, on motion of either party, shall enter orders, including specifying the form of settlement discussions or changing a deadline to designate experts. On or before the 120th day after the written request is delivered, each party shall attend the settlement discussions and make a good faith effort to resolve the matter under appeal. If the appraisal district is unable to attend the settlement discussions on or before the 120th day, the deadline to designate experts testifying for a party seeking affirmative relief is 60 days before the date of trial and 30 days for all other experts. If the property owner is unable to attend the settlement discussions, Section 42.23(d) does not apply to the parties to the appeal. An appraisal district may not request or require a property owner to waive a right under the Tax Code as a condition of attending a settlement discussion. The change in law only applies to an appeal filed on or after the bill's effective date.

Effective: 6/20/2015, immediately on Governor's signature.

Status: SB 593 signed by Governor 6/20/15.

SELECTING COMPARABLE PROPERTIES IN AN APPEAL OF UNEQUAL APPRAISAL

HB 2083 Darby

Amends 23.01

HB 2083 provides that the selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property under a protest to the ARB or to district court shall be based upon the application of generally accepted appraisal methods and techniques. Adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion. Property owners representing themselves are entitled to offer an opinion of and present argument and evidence related to the market and appraised value or the inequality of appraisal of the owner's property. See also *Appraisal Review Board*.

Effective: 1/1/2016.

Status: HB 2083 signed by Governor 5/23/15.

VETOED BY GOVERNOR. APPEALING ARB ORDERS IN ATASCOSA COUNTY

HB 2282 Guillen

Amends 41.45 and adds Chapter 42B-1

HB 2282 adds a chapter to address an appeal of an ARB order in a county that has a population of less than 45,000, shares a border with a county that has a population of 1.5 million and is within 200 miles of an international border and through which the Atascosa River flows (Atascosa County). In Atascosa County, a property owner may bring an appeal to justice court as an alternative to district court. The appeal relates only to a determination of appraised value or exemption eligibility. The amount of taxes due on the portion of the taxable value not in dispute, using the preceding year's tax rates, is \$5,000 or less. If the justice court determines that it does not have jurisdiction, the court shall dismiss the appeal and the property owner may file an appeal to district court within 30 days of the dismissal. In an appeal to justice court, the appraisal district may be, but is not required to be, represented by legal counsel. The final judgment of a justice court may not be appealed by any person. This provision for Atascosa County expires September 1, 2021. See also *Appraisal Review Board*.

Status: HB 2282 vetoed by Governor 6/20/15.

CHANGING VARIOUS SECTIONS OF THE PROPERTY TAX CODE FOR INTEREST RATE, REFUNDS, SETTING TAX RATES AND MORE

SB 1760 Creighton

SB 1760 adds 5.091 and amends 1.111, 5.07, 11.431, 26.05, 26.06, 26.08, 26.15, 42.23, 42.43; amends Local Government Code 140.010; adds Water Code 49.2361

SB 1760 adds a change to Section 1.111 that a lessee designated by a property owner as the owner's agent may designate a person to act as the lessee's agent, with the approval of the property owner, for any purpose in the Tax Code. The agent designated by the lessee has the same authority and limitations as an agent designated by a property owner. (The House substitute of the Senate version deleted the change regarding refunds to the owner's agent.)

SB 1760 also amends Section 5.07 that a property tax form may be signed by means of an electronically captured handwritten signature. It states that a property tax form is not invalid or unenforceable solely because the form is a photocopy, fax or electronic copy of the form.

SB 1760 adds Section 5.091 that the Texas Comptroller is required to publish on its website a statewide list of tax rates that includes the total tax rate reported by each taxing unit in Texas, other than a school district, for the year preceding the year in which the list is prepared. The tax rates are listed in descending order and published no later than December 31 of each year.

SB 1760 amends Section 11.143 that a homeowner is not required to apply for a tax refund resulting from a late-filed homestead exemption. It also adds to Section 26.15 that a property owner whose tax liability is decreased as a result of a correction of the appraisal roll also is not required to apply for a refund.

SB 1760 adds to Section 26.05 that a taxing unit's vote on the ordinance, resolution or order setting the tax rate requires that at least 60 percent of the members of the governing body must vote in favor of that rate. It adds to Section 26.06 a sentence to the taxing unit's *Notice of Tax Increase* that the governing body proposes to use the increase in total tax revenue for what purpose. For a school district, the school board

must take a record vote with at least 60 percent in favor for a tax rate that exceeds the total of the effective M&O rate and the current debt rate. It also amends Section 26.08 to require on the ballot for a school tax rate ratification election the purpose of the tax increase.

SB 1760 amends Local Government Code 140.010 to require the county or city to include on its *Notice of Proposed Property Tax Rate* that the governing body proposes to use revenue attributable to the tax rate increase for what purpose. For a county or city, the deadline of the tax rate notice is the later of September 1 or 30th day after the first date that the taxing unit received each certified appraisal roll.

SB 1760 adds Water Code 49.2361 that a water district includes a description of the purpose of a proposed tax increase in its notice of tax rate if it proposes to adopt a combined tax rate that would authorize the qualified voters by petition to require a rollback election.

SB 1760 amends Section 42.23 to provide that, when an appraisal district employee testifies to a real property value in an appeal of an ARB order, the court may give preference to an employee who is a state-licensed real estate appraiser.

SB 1760 amends Section 42.43 to change the interest rate for a refund after a court decision of a property owner's appeal to a 9.5-percent annual rate, from the current comparison of the sum of two percent plus the most recent prime rate but not more than eight percent. (The Senate substitute and floor amendments deleted many of the provisions found in the filed version, including changing the interest rate throughout the Tax Code.)

See also *Exemptions, Appraisal District Litigation, Assessment & Tax Rates and Tax Collections* sections.

Effective: 1/1/2016, except the change to Section 42.23 effective 1/1/2020.

Status: SB 1760 signed by Governor 6/15/15.

Assessment & Tax Rates

REQUIRING ANNUAL FINANCIAL REPORTING OF DEBT INFORMATION

HB 1378 Flynn

Adds Local Government Code 140.008 and 271.047

HB 1378 requires a political subdivision to include in its annual financial report on the last day of the preceding fiscal year the amount of all authorized debt obligations, the principal and interest of each obligation and a total principal and interest on outstanding debt obligations required to be paid on time and in full. The political subdivision also shows for each debt obligation: issued or unissued amount, spent or unspent amount, the maturity date and purpose for which it was originally issued. All information for cities, counties and school districts are shown on a per capita basis. Each political subdivision provides its credit rating for debt obligations. The political subdivision shall include any other information that it considers relevant or necessary to explain the debt information. The governing body may have a website direct link to the financial report that is posted separately on the subdivision's website. As an alternative, the political subdivision may provide the information in a form and manner prescribed by the Texas Comptroller for posting on the Comptroller's website, specifically for a municipality with a population of less than 15,000 or a county with a population of less than 35,000. If the political subdivision also maintains a website, it shall provide a link to the location on the Comptroller's website. The political subdivision's governing body shall act to ensure that the annual report is available for inspection by any person, is posted continuously on its website until it posts the next annual report and includes contact information for the main office, including the physical address, mailing address, main phone number and an email address. A water district meets the requirements by submitting financial documents, such as audit reports, affidavits of financial dormancy and annual financial reports, to the Comptroller for posting on the Comptroller's website.

HB 1378 also provides that the governing body of an issuer may not authorize a certificate to pay a contractual obligation to be incurred if a bond proposition to authorize issuing the bonds

for the same purpose was submitted to the voters during the preceding three years and failed to be approved by the voters. A governing body may authorize a certificate that is otherwise prohibited for specific statutory circumstances or to comply with a state or federal law, rule or registration.

Effective: 1/1/2016.

Status: HB 1378 signed by Governor on both 6/17/15 and 6/18/15.

CHANGING DEADLINE FOR PROPOSED TAX RATE NOTICE BY COUNTY OR CITY

HB 1953 Bonnen

Amends Local Government Code 140.010
HB 1953 changes the deadline for the notice of the proposed tax rate by a county or a municipality from the current date of no later than September 1. It sets the deadline at the later of September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll.

Effective: 1/1/2016.

Status: HB 1953 signed by Governor 6/16/15.

CHANGING VARIOUS SECTIONS OF THE PROPERTY TAX CODE FOR INTEREST RATE, REFUNDS, SETTING TAX RATES AND MORE

SB 1760 Creighton

SB 1760 adds 5.091 and amends 1.111, 5.07, 11.431, 26.05, 26.06, 26.08, 26.15, 42.23, 42.43; amends Local Government Code 140.010; adds Water Code 49.2361

SB 1760 adds a change to Section 1.111 that a lessee designated by a property owner as the owner's agent may designate a person to act as the lessee's agent, with the approval of the property owner, for any purpose in the Tax Code. The agent designated by the lessee has the same authority and limitations as an agent designated by a property owner. (The House substitute of the Senate version deleted the change regarding refunds to the owner's agent.)

SB 1760 also amends Section 5.07 that a property tax form may be signed by means of an electronically captured handwritten signature. It states that a property tax form is not invalid or unenforceable solely because the form is a photocopy, fax or electronic copy of the form.

SB 1760 adds Section 5.091 that the Texas Comptroller is required to publish on its website a statewide list of tax rates that includes the total tax rate reported by each taxing unit in Texas, other than a school district, for the year preceding the year in which the list is prepared. The tax rates are listed in descending order and published no later than December 31 of each year.

SB 1760 amends Section 11.143 that a homeowner is not required to apply for a tax refund resulting from a late-filed homestead exemption. It also adds to Section 26.15 that a property owner whose tax liability is decreased as a result of a correction of the appraisal roll also is not required to apply for a refund.

SB 1760 adds to Section 26.05 that a taxing unit's vote on the ordinance, resolution or order setting the tax rate requires that at least 60 percent of the members of the governing body must vote in favor of that rate. It adds to Section 26.06 a sentence to the taxing unit's *Notice of Tax Increase* that the governing body proposes to use the increase in total tax revenue for what purpose. For a school district, the school board must take a record vote with at least 60 percent in favor for a tax rate that exceeds the total of the effective M&O rate and the current debt rate. It also amends Section 26.08 to require on the ballot for a school tax rate ratification election the purpose of the tax increase.

SB 1760 amends Local Government Code 140.010 to require the county or city to include on its *Notice of Proposed Property Tax Rate* that the governing body proposes to use revenue attributable to the tax rate increase for what purpose. For a county or city, the deadline of the tax rate notice is the later of September 1 or 30th day after the first date that the taxing unit received each certified appraisal roll.

SB 1760 adds Water Code 49.2361 that a water district includes a description of the purpose of a proposed tax increase in its notice of tax rate if it proposes to adopt a combined tax rate that would authorize the qualified voters by petition to require a rollback election.

SB 1760 amends Section 42.23 to provide that, when an appraisal district employee testifies to a real property value in an appeal of an ARB

order, the court may give preference to an employee who is a state-licensed real estate appraiser.

SB 1760 amends Section 42.43 to change the interest rate for a refund after a court decision of a property owner's appeal to a 9.5-percent annual rate, from the current comparison of the sum of two percent plus the most recent prime rate but not more than eight percent. (The Senate substitute and floor amendments deleted many of the provisions found in the filed version, including changing the interest rate throughout the Tax Code.)

See also *Exemptions, Appraisal District Litigation, Assessment & Tax Rates and Tax Collections* sections.

Effective: 1/1/2016, except the change to Section 42.23 effective 1/1/2020.

Status: SB 1760 signed by Governor 6/15/15.

ESTABLISHING THE HIDALGO COUNTY HEALTHCARE DISTRICT; DECREASING THE POSSIBLE MAXIMUM TAX RATE

HB 1596 Guerra

Amends Special District Local Laws Code Chapter 1122

HB 1596 revised 2013 legislation to provide for creating the Hidalgo County Healthcare District by Hidalgo County voters. The ballot would indicate the initial property tax rate to be imposed by the District. The maximum tax rate is capped at 25 cents per \$100 valuation, unless voters approve a higher rate in an election to increase the maximum rate. The District calculates a rollback tax rate each year and voters may petition to rollback an adopted tax rate above the rollback rate. The District may adopt a homestead exemption. The budget and tax rate must be approved by the Hidalgo County Commissioners Court to ensure proper oversight and control. If the Hidalgo Healthcare District is created in the future with voter approval, the new law will require Hidalgo County to reduce its tax rate accordingly, because the County will no longer be responsible for indigent care services.

Effective: 6/10/2015.

Status: HB 1953 filed without signature by Governor 6/10/15.

Tax Collections

CHANGING VARIOUS SECTIONS OF THE PROPERTY TAX CODE FOR INTEREST RATE, REFUNDS, SETTING TAX RATES AND MORE

SB 1760 Creighton

SB 1760 adds 5.091 and amends 1.111, 5.07, 11.431, 26.05, 26.06, 26.08, 26.15, 42.23, 42.43; amends Local Government Code 140.010; adds Water Code 49.2361

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Tax Increase that the governing body proposes to use the increase in total tax revenue for what purpose. For a school district, the school board must take a record vote with at least 60 percent in favor for a tax rate that exceeds the total of the effective M&O rate and the current debt rate. It also amends Section 26.08 to require on the ballot for a school tax rate ratification election the purpose of the tax increase.

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See also *Exemptions, Appraisal District Litigation, Assessment & Tax Rates and Tax Collections* sections.

Effective: 1/1/2016, except the change to Section 42.23 effective 1/1/2020.

Status: SB 1760 signed by Governor 6/15/15.

CHANGING INSTALLMENT PAYMENT
PROVISIONS FOR CURRENT OR
DELINQUENT TAXES

HB 1933 Darby

Amends 31.031, 31.032, 33.011, 33.02, 33.04

HB 1933 changes the months in which installment payments must be paid if the delinquency date is after February 1. It retains the stated installment dates of before April 1, before June 1 and before August 1 if the delinquency date is February 1. If the delinquency date is other than February 1, then the installments are due on the months as follows: a second installment must be paid before the first day of the second month after the delinquency date, the third installment must be paid before the first day of the fourth month after the delinquency date and the fourth installment must be paid before the first day of the sixth month after the delinquency date. For a Section 31.031 installment plan, a qualified person may still pay in installments if the first payment is before the first day of the first month after the delinquency date. The bill clarifies that an unpaid installment is delinquent and incurs penalty and interest.

For homeowners who request a delinquent installment plan under Section 33.02, the home must be the residence homestead for which the homeowner has been granted a homestead exemption. The tax collector must provide that homeowner an installment agreement for at least 12 months but not to exceed 36 months, but the payments in monthly installments do not have to be equal. For all other types of properties, the tax collector has the option about providing an installment agreement and the terms of those agreements. The tax collector must deliver a notice of default to a person who is in breach of an installment agreement under Section 33.02 and to any other owner of an interest in the property subject to the agreement whose name appears on the delinquent tax roll before the collector may seize and sell the property or file a suit to collect a delinquent tax subject to the agreement. The bill adds that a person contacts the tax collector regarding the *Notice of Delinquency* that is mailed each year to a property owner on the current delinquent tax roll. See also *Delinquent Tax Litigation*.

Effective: 9/1/2015.

Status: HB 1933 signed by Governor 5/29/15.

COLLECTING OF HEALTH CARE
PAYMENT BY MUNICIPAL TAX
ASSESSOR-COLLECTOR

SB 1387 Creighton

Adds Health and Safety Code Chapter 295

SB 1387 creates a health care provider participation program in certain municipalities. The bill addresses a city that is not served by a hospital district or a public hospital; that is located on the Gulf of Mexico or on a channel, canal, bay or inlet connected to the Gulf of Mexico; and that has a population of more than 117,000 and less than 145,000 (City of Beaumont). The bill authorizes the collection of a mandatory payment from each institutional health care provider located in the municipality to be deposited in a local provider participation fund and authorizes money in the fund to be used to fund certain intergovernmental transfers and indigent care programs. The purpose of the new chapter is to generate revenue by collecting from institutional health care providers a mandatory payment to be used to provide the nonfederal share of a Medicaid supplemental payment program. The municipal tax assessor-collector shall collect the mandatory payments required of each paying hospital. The assessor-collector deducts from the mandatory payment a collection fee, as determined by the governing body of the municipality and not to exceed the collector's usual and customary charges. The municipality's governing body may contract for the assessment and collection of these mandatory payments in the same manner provided for property tax payments. Revenue from the tax collector's fee shall be deposited to the municipality's general fund and, if appropriate, shall be reported as fees of the municipal tax assessor-collector. Interest, penalties and discounts on these mandatory payments are governed by the laws applicable to municipal ad valorem taxes.

Effective: 5/23/15, immediately on Governor's signature.

Status: SB 1387 signed by Governor 5/23/15.

COLLECTING OF HEALTH CARE
PAYMENT BY COUNTY TAX ASSESSOR-
COLLECTOR

**HB 2809 Anderson; HB 2913 Avcock; HB
3175 Simpson; HB 3185 Raney; SB 1587**

Eltife

Adds Health and Safety Code Chapter 294

These bills create a health care provider participation program in certain counties. Each bill sets out different parameters for the county: HB 2809 applies to a county that is not served by a hospital district or a public hospital, contains a private institution of higher education with a student enrollment of more than 12,000 and has a population of less than 250,000. HB 2913 applies to a county that is not served by a hospital district or a public hospital, on which a military base with more than 30,000 military personnel is partially located and that has a population of more than 300,000. HB 3175 applies to a county that is not served by a hospital district or a public hospital, borders the county in which the State Capitol is located and has a population of more than 100,000 but less than 300,000. HB 3185 applies to a county that is not served by a hospital district or a public hospital and has a population of less than 100,000 and contains two cities both with populations of 75,000 or more. SB 1587 applies to a county that is not served by a hospital district, is located in the Texas-Louisiana border region and has a population of more than 90,000 but less than 200,000 or has a population of less than 51,000 and is adjacent to a county with a population of more than 200,000 but less than 220,000.

These bills authorize the collection of a mandatory payment from each institutional health care provider located in the county to be deposited in a local provider participation fund. The money in the fund is used to fund certain intergovernmental transfers and indigent care programs. The purpose of the new chapter is to generate revenue by collecting from institutional health care providers a mandatory payment to be used to provide the nonfederal share of a Medicaid supplemental payment program. The county tax assessor-collector shall collect the mandatory payments required of each paying hospital. The assessor-collector deducts from the mandatory payment a collection fee, as determined by the commissioners court and not

to exceed the collector's usual and customary charges. The commissioners court may contract for the assessment and collection of these mandatory payments in the same manner provided for property tax payments. Revenue from the tax collector's fee shall be deposited to the county's general fund and, if appropriate, shall be reported as fees of the county tax assessor-collector. Interest, penalties and discounts on these mandatory payments are governed by the laws applicable to county ad valorem taxes.

Effective: HB 2809 effective 5/28/15. HB 2913 effective 5/28/15. HB 3185 effective 5/29/15. SB 1587 effective 5/28/15. HB 3175 effective 6/18/16 on Governor's filing without signature.

Status: HB 2809 signed by Governor 5/28/15. HB 2913 signed by Governor 5/28/15. HB 3185 signed by Governor 5/29/15. SB 1587 signed by Governor 5/28/15. HB 3175 filed without Governor's signature 6/18/15.

Delinquent Tax Litigation

ADMINISTERING TAX SALES BY ONLINE AUCTIONS

SB 1452 Bettencourt

Amends 34.01

SB 1452 provides that any county may use online bidding and sale. The commissioners may authorize the officer charged with selling property at a tax foreclosure to conduct a public auction using online bidding and sale. The commissioners court may adopt online auction rules, which take effect 90 days after publishing the rules in the real property records of the county.

Effective: 5/15/15, immediately on Governor's signature.

Status: SB 1452 signed by the Governor 5/15/15.

ADDING A REPORT BY AN ATTORNEY AD LITEM IN A DELINQUENT TAX LAWSUIT

HB 2710 Thompson

Adds 33.475

HB 2710 adds a reporting requirement by an attorney ad litem, appointed by a court to represent the interests of a defendant served with process by

means of citation by publication or posting, in a suit to collect a delinquent tax. The attorney ad litem shall submit to the court a report describing the actions taken by the attorney ad litem to locate and represent the interests of the defendant. The court may not approve the fees of the attorney ad litem until the attorney ad litem submits the report and the court determines that the actions taken by the attorney ad litem were sufficient to discharge the attorney's duties to the defendant.

Effective: 9/1/2015.

Status: HB 2710 signed by Governor 6/19/15.

SETTING ELIGIBILITY TO PARTICIPATE IN A REAL PROPERTY TAX SALE

HB 3951 Huberty

Adds 34.011 and amends 34.015; amends Civil Practice and Remedies Code 34.0445

HB 3951 adds Section 34.011 to apply to any county in which the commissioners court adopts the provisions for bidding. The county tax assessor-collector may adopt rules governing the registration of bidders. The county tax assessor-collector may require the individual to provide the person's name and address, valid identification; written proof that the individual is authorized to bid for another person, if submitting a bid for the other person; provide any other information reasonably required by the collector; and at least annually execute a statement on a form provided by the county tax assessor-collector certifying that there are no delinquent taxes owed to the county or to any taxing unit in the county by the person registering as a bidder. An individual is ineligible to submit a bid, unless the county assessor-collector has issued a written registration statement to the individual before the sale. The officer conducting the sale may not execute or deliver a deed to the purchaser unless the person has the written registration statement issued if required for a sale under Section 34.011. The provisions of Section 34.015 apply to a sale in a county with a population of 250,000 or more in which the commissioners court has not adopted the bidding provisions of Section 34.011. (Other provisions in the filed version were deleted, including that the county assessor-collector could charge a registration fee not to exceed \$10 to cover the costs associated with issuing a registration statement.)

Effective: 1/1/2016.

Status: HB 3951 signed by Governor 6/19/15.

ADDRESSING LIABILITY OF A POLITICAL SUBDIVISION FOR CERTAIN CLAIMS ON LAND ACQUIRED BY TAX LIEN FORECLOSURE

SB 450 Schwertner

Amends Civil Practice and Remedies Code 101.064

SB 450 expands the protections from the Tort Claims Act from simply municipalities to political subdivisions who acquire land as a result of the foreclosure of a lien it holds, including land that was bid off under Section 34.01, Tax Code. The bill addresses claims that arise after the date the land was acquired and before the date the land is conveyed by the political subdivision and that arise from the condition of the land, a premises defect on the land or an action committed by any person other than an agent or employee of the political subdivision.

Effective: 9/1/2015.

Status: SB 450 signed by Governor 5/29/15.

CHANGING INSTALLMENT PAYMENT PROVISIONS FOR CURRENT OR DELINQUENT TAXES

HB 1933 Darby

Amends 31.031, 31.032, 33.011, 33.02, 33.04

HB 1933 changes the months in which installment payments must be paid if the delinquency date is after February 1. It retains the stated installment dates of before April 1, before June 1 and before August 1 if the delinquency date is February 1. If the delinquency date is other than February 1, then the installments are due on the months as follows: a second installment must be paid before the first day of the second month after the delinquency date, the third installment must be paid before the first day of the fourth month after the delinquency date and the fourth installment must be paid before the first day of the sixth month after the delinquency date. For a Section 31.031 installment plan, a qualified person may still pay in installments if the first payment is before the first day of the first month after the delinquency date. The bill clarifies that an unpaid installment is delinquent and incurs penalty and interest.

For homeowners who request a delinquent installment plan under Section 33.02, the home must be the residence homestead for which the homeowner has been granted homestead exemptions. The tax collector must provide that homeowner an installment agreement for at least 12 months but not to exceed 36 months, but the payments in monthly installments do not have to be equal. For all other types of properties, the tax collector has the option about providing an installment agreement and the terms of those agreements. The tax collector must deliver a notice of default to a person who is in breach of an installment agreement under Section 33.02 and to any other owner of an interest in the property subject to the agreement whose name appears on the delinquent tax roll before the collector may seize and sell the property or file a suit to collect a delinquent tax subject to the agreement. The bill adds that a person contacts the tax collector regarding the Notice of Delinquency that is mailed each year to a property owner on the current delinquent tax roll. See also *Delinquent Tax Litigation*.

Effective: 9/1/2015.

Status: HB 1933 signed by Governor 5/29/15.

REQUIRING NOTICE TO ATTORNEY GENERAL OF EXCESS PROCEEDS FROM CERTAIN DELINQUENT TAX SALES

SB 1725 Creighton

Amends 34.03

SB 1725 requires the court clerk to send to the Texas Attorney General a notice of the deposit and amount of excess proceeds from a delinquent tax sale, if the Attorney General or state agency represented by the Attorney General is named in an in rem defendant in the underlying suit for property seizure or tax lien foreclosure. The notice is required regardless of the amount of the excess proceeds. If the court is retaining excess proceeds on the effective date of this bill, the clerk shall mail the notice as soon as practicable after the effective date.

Effective: 9/1/2015.

Status: SB 1725 signed by Governor 6/16/15.

SELLING OF UNIMPROVED REAL PROPERTY BY URBAN LAND BANK

HB 1289 Giddings

Amends Local Government Code 379C.004 and 379C.014

HB 1289 authorizes the governing body of a municipality to adopt an urban land bank demonstration program in which the officer charged with selling real property ordered sold pursuant to foreclosure of a tax lien may sell

certain eligible real property by private sale for affordable housing development or other purposes, rather than for purposes of affordable housing development.

Effective: 6/17/2015, immediately on Governor's signature.

Status: HB 1289 signed by Governor 6/17/15.

County Tax Assessor-Collectors

GIVING COUNTY TAX ASSESSOR-COLLECTOR ACCESS TO CRIMINAL HISTORY RECORDS

HB 2208 Herrero

Adds Government Code 411.14065

HB 2208 grants the county tax assessor-collector access to the criminal history record maintained by the Department of Public Safety that relates to a person who applies for a motor vehicle title service license. It applies to the county tax assessor-collector in a county described in Transportation Code Section 520.052, which is a county with a population of 500,000 or more, or where the county commissioners have adopted an order for motor vehicle title services.

Effective: 5/29/2015, immediately upon Governor's signature.

Status: HB 2208 signed by Governor 5/29/15.

COLLECTING STREET LIGHT FEE IMPOSED ON PROPERTY OWNERS IN CERTAIN COUNTIES

HB 3002 Martinez

Amends Transportation Code 280.003

HB 3002 permits the commissioners court in a county under Transportation Code Section 280.003 to adopt an order for collecting a fee on certain property owners for putting street lights along a county road. Section 280.003 applies only to the unincorporated area of a county that has any of its territory located within 150 miles of an international boundary. The county tax assessor-collector includes

the fee in the tax bill prepared under Section 31.01 for each landowner who has benefited from the street light. The tax bill separately states the fee amount, and the fee is collected in the same manner as property taxes. The commissioners court may obtain a lien against the real property by filing a notice with the county clerk that includes the fee imposed, the amount, the property's legal description and the landowner's name, if known. The lien exists in favor of the county, but is inferior to mortgage lien recorded before the lien attaches. A county may not foreclose a lien if this lien is the only lien attached to the property.

Effective: 9/1/2015.

Status: HB 3002 filed without Governor's signature 6/17/15.

School Finance

REDUCING TYPES OF VALUES CERTIFIED TO TEA BY TEXAS COMPTROLLER

HB 2293 Darby

Amends Government Code 403.302(j) and repeals 403.302(k)

HB 2293 reduces the various taxable values (known as T1 through T12) in the Property Value Study that currently the Texas Comptroller is required to submit to the Texas Education Commissioner. The Comptroller shall certify the final taxable value for each school district, appropriately adjusted, to the Commissioner as provided by the terms of a memorandum of understanding with the Comptroller, Education Commissioner and Legislative Budget Board.

Effective: 1/1/2016.

Status: HB 2293 signed by Governor 6/10/15.

PROVIDING SCHOOL PROPERTY TAX RELIEF IN STATE BUDGET FOR 2016-2017 BIENNIUM

HB 1 Otto

Appropriations Bill

HB 1 sets out state appropriations for the 2016-2017 biennium. General Revenue funding for the Foundation School Program (FSP) increases for enrollment growth of 80,000 students and an additional \$1.5 billion for increasing per student

funding from \$5,040 to \$5,140. It includes \$3.8 billion for an equivalent amount of school district property tax relief to school districts to hold them harmless for the resulting lost tax revenue for the increased homestead exemption. HB 1 includes additional funding for pre-kindergarten. The total state appropriation contained in HB 1 is \$209 billion, a growth of 3.6 percent for the two-year period.

Effective: 9/1/2015.

Status: HB 1 sent to Comptroller 6/1/15.

SETTING STATE FUNDING FOR SCHOOL DISTRICT WITH COMPRESSED TAX RATE BELOW STATE MAXIMUM RATE

HB 7 Darby

Adds Education Code 42.262 and amends 41.002, 41.093, 42.101, 42.2516, 42.252, 42.302, 61.5391 and adds Chapter 65H; adds Local Government Code 140.011; amends Occupation Code 1152.05; also amends other sections of the Government Code and Health and Safety Code

HB 7 addresses a school district that adopted a 2005 M&O rate below the maximum tax rate permitted by law for that year. It adds language that the district's compressed tax rate includes the portion of the district's M&O tax rate in excess of the first six cents above the compressed tax rate, until the district's rate is equal to the state maximum compressed rate. The district's M&O tax effort is the sum of the state compression rate and any additional tax effort included in calculating the district's compressed tax rate. HB 7 also creates a new dedicated account within the General Revenue Fund, the Tax Rate Conversion Fund, to provide additional state aid to school districts that have compressed tax rates below \$1.00 that are assessing rates eligible for tax rate conversion. See also *Exemptions* and *Other Codes and Statutes* for other changes by HB 7.

Effective: 9/1/2015.

Status: HB 7 signed by Governor 6/15/15.

Special & Miscellaneous

DESIGNATING CERTAIN AREAS AS BANKING DEVELOPMENT DISTRICTS

HB 1626 Johnson

Adds Finance Code Chapter 279

HB 1626 establishes designation of certain areas as banking and credit union development districts to encourage the establishment of financial institution branches in those areas. A local government may deposit public funds with a financial institution designated as a banking district depository or a credit union district depository under this Chapter.

Effective: 9/1/2015.

Status: HB 1626 signed by Governor 6/19/15.

RESTRICTING CERTAIN LARGE DATA CENTER PROJECTS FROM CHAPTER 313 SCHOOL AGREEMENTS

HB 2712 Geren

Amends 313.010 and adds 151.3595

HB 2712 provides a sales tax exemption for certain large data center projects, but specifically states that such a project is not eligible to receive a limitation on its appraised value in a Chapter 313 school agreement.

**Effective: 6/10/2015, immediately on
Governor's signature.**

Status: HB 2712 signed by Governor 6/10/15.

VETOED BY GOVERNOR. ADDRESSING AN ECONOMIC DEVELOPMENT PROPERTY LOCATED IN MULTIPLE SCHOOL DISTRICTS FOR A CHAPTER 313 AGREEMENT FOR A LIMITED VALUE

HB 2826 Murphy

Adds 313.0255 and 313.055 and amends
313.032

HB 2826 addresses a single unified project that is located in multiple school districts, but not more than three contiguous districts, for obtaining a Chapter 313 agreement for an appraised value limitation. The bill addresses the determination of the qualified investment and the minimum amount of value limitation by considering the school district that has the highest taxable value of property determined by the Texas Comptroller's property value study for the preceding year. This change does not affect

the requirement that each school district from which the applicant desires a limitation on appraised value enter into an agreement for the applicant to receive a limitation from that school district. In determining the project's eligibility requirements, the Comptroller considers the project as a whole and not by parts in each district. The Texas Comptroller shall verify a random sample of the data submitted under Chapter 313 using information from the Texas Workforce Commission, the chief appraiser of the applicable district or other sources. The random sample must constitute not less than 33 percent of the data used by the Comptroller to prepare the report. Information provided that contains personal identifying information of an individual is confidential and not subject to disclosure.

Status: HB 2826 vetoed by Governor 6/20/15.

VETOED BY GOVERNOR. CHANGING CETRZ IN COUNTIES

HB 4025 Keffer

Amends Transportation Code 222.1071

HB 4025 amends the current county energy transportation reinvestment zone (CETRZ) where a county has roads impacted by increased oil and gas production. The formula for providing state funds to counties changes from using the "zone" to using the "county". The county may use one percent (reduced from five percent) of the grant for administration of the zone, not to exceed \$100,000 (reduced from \$250,000). Allocations to counties have the percentages changed to reduce vertical wells to 20 percent and add horizontal wells at 30 percent.

Status: HB 4025 vetoed by Governor 6/20/15.

Open Meetings, Chapter 551

REQUIRING AUDIO OR VIDEO RECORDINGS OF OPEN MEETINGS TO BE AVAILABLE ON INTERNET

HB 283 Fallon

Amends Government Code 551.128

HB 283 requires an audio or video recording be available on the Internet of each regularly scheduled open meeting of a transit authority; a school board in a district with 10,000 or more students; the elected

council of a home-rule municipality or municipality with a population of 50,000 or more; or a county commissioners court for a county that has a population of 125,000 or more. The recording does not apply to a work session or a special called meeting. The Internet site may be an existing site, including a publicly accessible video-sharing or social networking site. The archived recording of each meeting must be available on the Internet not later than seven days after the date the recording was made and be maintained on the site for not less than two years after recording date. A governmental body is exempt from failure to make a recording as the result of a catastrophe or technical breakdown. Following a catastrophe or breakdown, the governmental body must make all reasonable efforts to make the required recording available in a timely manner. A governmental body may broadcast a regularly scheduled open meeting on television.

Effective: 1/1/2016.

Status: HB 283 signed by Governor 6/17/15.

POSTING PUBLIC MEETING NOTICE ON INTERNET

HB 3357 Lucio

Amends Government Code 551.053 and 551.054

HB 3357 provides that a governmental body required to post a meeting notice with the county clerk may choose to post the meeting notice on its Internet website. It also posts the meeting notice at a public place in its administrative office. A political subdivision that extends into four or more counties shall post notice of each meeting at a public place in its administrative office, with the Secretary of State and may choose to post either with the county clerk or on its Internet website.

Effective: 9/1/2015.

Status: HB 3357 signed by Governor 6/17/15.

Open Records, Chapter 552

FULFILLING PUBLIC INFORMATION REQUEST WITH REFERRAL TO WEBSITE

HB 685 Sheets

Amends Government Code 552.221; Senate version amends Utilities Code 182.052

HB 685 provides that, in addition to current methods of producing information in response to a public information request, a political subdivision's public information officer complies by referring a requestor to the subdivision's public website, if the requested information is identifiable and readily available on the website. If the public information officer provides by email an Internet location or uniform resource locator (URL) address, the email must contain a statement in conspicuous font clearly indicating that the requestor may access the requested information by inspection or duplication or by receipt through U.S. mail. For entities in the Utilities Code, the bill adds that a governmental body may withhold information prohibited from being disclosed without the necessity of requesting an Attorney General's ruling.

Effective: 9/1/2015.

Status: HB 685 signed by Governor 6/17/15.

PROTECTING CERTAIN INFORMATION OF MEMBERS OF STATE MILITARY FORCES

HB 2152 Fletcher

Adds Government Code 437.232 and amends 552.117

HB 2152 adds to the list of information that is excepted from the requirements of the Open Records Act for a current or former member of the Texas military forces to include the service member's name, home address, rank, official title, pay rate or grade, state active duty orders, deployment locations, military duty addresses, awards and decorations, length of military service and medical records. Current information excepted from disclosure includes home address, home telephone number, emergency contact information or social security number.

Effective: 9/1/2015.

Status: HB 2152 signed by Governor 5/28/15.

Other Codes and Statutes

ISSUING CERTAIN CAPITAL APPRECIATION BONDS SECURED BY AD VALOREM TAXES

HB 114 Flynn

Adds Government Code 1201.0245

HB 114 sets out requirements that a county, municipality, special district, school district, junior college district or other district must follow in issuing capital appreciation bonds that are secured by ad valorem taxes. These provisions do not apply to refunding bonds under Chapter 1207, Government Code, or for financing transportation projects. The capital appreciation bonds must have a scheduled maturity date no later than 20 years after issuance. The governing body must receive a written estimate of the cost of issuing the bonds, including principal, interest, fees and the projected tax impact of the bonds. The governing body determines if any personal or financial relationship exists between members of the governing body and any financial advisor, bond counsel, bond underwriter or other professional associates with the bonds. If any personal or financial relationship is determined, the governing body shall submit the determination to the Texas Ethics Commission. The entity must post certain information on its website and include in the minutes of the governing body. The debt information on the website shall be regularly updated to ensure that the information is current and accurate. Capital appreciation bonds may not be used to purchase the following items, unless an item has an expected useful life (based on Internal Revenue Code) that exceeds the bond's maturity date: items more regularly considered maintenance items, such as replacement HVAC units, upgraded plumbing, etc. or transportation-related items, including buses. Capital appreciation bond proceeds unspent after completion of project may be used only for a use identified on the website, unless another use is approved by the voters at an election for that purpose. The total amount of capital appreciation bonds may not exceed 25 percent of the entity's total outstanding bonded indebtedness. The entity may not extend the maturity date of the bonds, unless the extension will decrease the total amount of projected principal and interest to maturity or, if a school district, the maximum legally allowable tax rate for debt has been adopted and the Texas

Education Agency certifies in writing that the solvency of the permanent school fund's bond guarantee program will be threatened without the extension.

Effective: 9/1/2015.

Status: HB 114 signed by Governor 6/19/15.
ANNEXING INDUSTRIAL AND COMMERCIAL PROPERTY BY MUNICIPALITY

HB 1277 Ashby

Adds Local Government Code 43.0235

HB 1277 provides that a general-law municipality may annex an area in which 50 percent or more of the property is primarily used for commercial or industrial purposes if (1) the municipality is otherwise authorized by law to annex it and (2) the municipality obtains the written consent of the owners of a majority of the property in the area to be annexed. The written consent must be signed by the property owners and must include a description of the area to be annexed.

Effective: 6/17/2105, immediately on Governor's signature.

Status: HB 1277 signed by Governor 6/17/15.

ESTABLISHING THE TEXAS REAL PROPERTY TRANSFER ON DEATH ACT

SB 462 Huffman

Adds Estates Code Chapter 114

SB 462 authorizes a revocable deed that transfers property at the transferor's death. Known as the Texas Real Property Transfer on Death Act, it applies to the transfer on death deed made before, on or after September 1, 2015 by a transferor who dies on or after September 1, 2015. Estate Code Section 114.101 provides that during a transferor's life, a transfer on death deed does not affect an interest or right of the transferor or any other owner, including property tax exemptions for a residence homestead, for persons 65 years of age or older, for persons with disabilities and for veterans.

Effective: 9/1/2015.

Status: SB 462 signed by Governor 6/17/15.

VETOED BY GOVERNOR. ALLOWING COUNTIES TO CONSIDER THE BIDDER'S LOCAL PLACE OF BUSINESS FOR CONTRACTS

SB 408 Rodriguez

Amends Local Government Code 271.5051

SB 408 adds that a county may consider the bidder's principal place of business within the county when contracting for real or personal property purchases or for services. Current law provides that a municipality may consider the bidder's location. If the county receives one or more competitive sealed bids that includes a bidder whose principal place of business is in the county and whose bid is within five percent of the other non-resident bidder(s), the county may enter into a contract with the resident county bidder for construction contracts in an amount less than \$100,000 or for other contracts of less than \$500,000. The county determines in writing that the local bidder offers the best combination of contract price and additional economic development opportunities, including employment of local residents and increased tax revenues.

Status: SB 408 vetoed by Governor 6/9/15.

PRESUMING ABANDONMENT OF PERSONAL PROPERTY HELD BY COUNTY

SB 569 Creighton

Amends Property Code 72.101 and adds 72.104

SB 569 adds that tangible personal property that is found on county land or in a county park, facility or right-of-way is presumed abandoned if, for longer than 120 days, the personal property is held by the county, the existence and location of the owner is unknown to the county and a claim has not be asserted or an act of ownership has not been exercised.

Effective: 9/1/2015.

Status: SB 569 signed by Governor 6/16/15.

CHANGING THE DISCLOSURE FILING BY LOCAL OFFICERS FOR RELATIONSHIPS WITH VENDORS

HB 23 Davis

Amends Local Government Code Chapter 176

HB 23 expands the disclosure requirements of local government officers and vendors wishing

to do business with local entities. The bill amends the definition of family member to include a relationship between two people to be within the third degree of consanguinity or second degree of affinity. A local government officer includes an agent of a local government entity who exercises discretion in the planning, recommending, selecting or contracting with a vendor. The amount of gifts allowed by a vendor without triggering a disclosure requirement by a local government officer is reduced from \$250 to \$100 in a 12-month period prior to executing or considering a contract, excluding political contributions and food. The bill removes the exemption from disclosure for lodging, transportation and entertainment or gifts from a family member. The bill creates an automatic disclosure if a vendor has a family relationship with the local government officer. The Texas Ethics Commission shall change the current required forms.

Effective: 9/1/2015.

Status: HB 23 signed by Governor 6/19/15.

REVISING DISCLOSURE OF CONFLICTS OF INTEREST ON CERTAIN CONTRACTS

HB 1295 Capriiglione

Adds Government Code 2252.908; adds Education Code 51.954 and 51.955

HB 1295 requires disclosure for a contract with a government entity, including a city, county, public school district or special district, which requires an action or vote by the governing body before signing the contract or for a contract that has a value of at least \$1 million. The interested parties must include on the ethics form prescribed by the Texas Ethics Commission a list of each interested party in the contract and the signature of the contracting person or agent. The government entity submits a copy of the disclosure form to the Texas Ethics Commission within 30 days. The bill also requires the disclosure of sponsors of research in public communications for a faculty member or other employee or appointee of an institution of higher education and prohibits state agency actions related to disclosure of publicly funded research by an institution of higher education.

Effective: 9/1/2015.

Status: HB 1295 signed by Governor 6/19/15.

REPEALING PROPERTY TAX
CONSULTANT REGISTRATION FEE

HB 7 Darby

Amends Occupation Code 1152.05; adds Education Code 42.262 and amends 41.002, 41.093, 42.101, 42.2516, 42.252, 42.302, 61.5391 and adds Chapter 65H; adds Local Government Code 140.011; also amends other sections of the Government Code and Health and Safety Code

HB 7 eliminates certain occupational license fees by repealing provisions in the Occupations Code, including Section 1152.053 for property tax consultants. The repeal involves a \$200 fee collected from a variety of professionals, including property tax consultants and also repeals the fee collected from attorneys. This \$200 fee was considered by some as a hidden double tax that selectively targeted certain professional service industries. See also *Exemptions* and *School Finance*.

Effective: 9/1/2015.

Status: HB 7 signed by Governor 6/15/15.

ABANDONING A COUNTY ROAD

HB 1709 Harless

Amends Transportation Code 251.058
HB 1709 provides that if a commissioners court closes, abandons and vacates a public road or a portion of a public road at the request of an owner of property that abuts the portion being closed, the commissioners court may require the owner to pay all reasonable administrative costs for processing the request and recording the order in the county deed records and reimburse the county for the market value of any property interest conveyed to the owner. The commissioners court may adopt standard fees for processing a request and recording it. The commissioners court gives notice at least 30 days before signing the order to a public utility or common carrier of utility infrastructure that uses an easement with the property to be conveyed. A utility infrastructure includes an electric utility; a gas utility; a telecommunications provider defined by Section 51.002, Utilities Code; or a video service provider, as defined by Section 66.002, Utilities Code.

Effective: 6/16/2015, immediately on Governor's signature.

Status: HB 1709 signed by Governor 6/16/15.

INCREASING NUMBER OF COUNTIES
THAT CAN DO COUNTY WORK ON
PRIVATE ROADS

SJR 17 Perry

Amends Tex. Const. Art. 3, Sec. 52f
SJR 17 raises the maximum county population from the current 5,000 to 7,500 for a county that may construct and maintain private roads if it imposes a reasonable charge for the work. The change in the population will include an additional 21 counties that have a population of under 7,500.

Effective: 11/3/2015.

Status: Texas voters approved constitutional amendment November 3, 2015.

ADDRESSING BREASTFEEDING IN THE
WORKPLACE

HB 786 Walle

Adds Government Code Chapter 619

HB 786 provides that a public employee in Texas is entitled to express breast milk at the employee's place of work. The bill requires a government entity or political subdivision to provide certain accommodations to express breast milk and prohibits a public employer from discriminating against an employee for expressing breast milk at work.

Effective: 9/1/2015.

Status: HB 786 signed by Governor 6/18/15.

REQUIRING DIGITAL COUNTY PLAT MAP
HB 2033 Raymond

Amends Local Government Code Section 232.001, 232.023 and 232.072

HB 2033 provides that the county commissioners' court may require a plat application to include a digital map compatible with other mapping systems used by the county and that georeferences the subdivision plat and related public infrastructure. The required digital map may be required only in a format widely used by common GIS system software.

Effective: 9/1/2015.

Status: HB 2033 signed by Governor 6/19/15.

CLEANING UP CODE REVISIONS AND
OTHER NONSUBSTANTIVE CHANGES

SB 1296 West

Amends various Codes

SB 1296 cleans up nonsubstantive additions to and corrections in enacted Codes and adapts codifications enacted by the 83rd Legislature to other Acts of that Legislature.

For the Tax Code, Section 11.132 that was added by SB 163 in 2013 is renumbered to Section 11.133; Tax Code Sections 11.42, 11.43, 11.431, 26.10, 26.112 and Government Code Section 403.302 also are amended to reflect this change to Section 11.133. Section 25.025 that was amended by two bills in 2013 is changed to renumber the two current (13) to (13) and (14). Section 33.04(b), as added by HB 1597 in 2013, is re-designated (b-1). Section 33.49 that was amended with different language for subsection (a) is corrected to read: “(a) Except as provided by Subsection (b), a taxing unit is not liable in a suit to collect taxes for court costs, including any fees for service of process or electronic filing, at attorney of ad litem, arbitration, or mediation, and may not be required to post security for costs.” Section 313.010 as added by HB 1228 in 2013 is re-designated as Section 313.009.

Effective: 9/1 2015.

Status: SB 1296 signed by Governor 6/19/15.