

2019 TAAD Legislative Update
Assessment and Collection
86th Regular Session

McCreary Veselka Bragg and Allen, P.C.
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COLLECTIONS

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HB 861
Amends Tex. Tax Code § 42.42



- Allows a taxpayer who appeals their ARB decision to District Court and made a partial payment or no payment to pay the remaining portion by the first of the month following 21 days after the supplemental bill is mailed without any penalty or interest.
- If the taxpayer doesn't pay by the first of the month following 21 days, penalty and interest are owed from the original delinquency date.
- Applies to an appeal filed after September 1, 2019.

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HB 1652

Amends Tex. Tax Code § 34.05

- Allows the Commissioners' Court to authorize online Public Tax Resales.
- If Public Tax Resale rules are adopted by the Commissioners' Court, the online auction does not have to follow the Rules of Civil Procedure.
- Effective September 1, 2019



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HB 1883

Amends Tex. Tax Code §§ 31.02 and 33.01

- Allows a person serving on active duty in the U.S. armed forces to defer the payment of their taxes regardless of whether there is a war or national emergency.
- Applies to active military personnel on active duty in Texas who are transferred out of Texas.
- If the tax is not paid within 60 days after the person is discharged, returns to the state or is placed on non-active duty, the tax incurs interest at a rate of 6%, with no penalty.
- Effective for taxes paid on or after September 1, 2019



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HB 1885

Amends Tex. Tax Code § 33.011



- Governing body may waive penalties and interest on a delinquent payment if:
 - Tax bill was sent to mortgage company that failed to forward the bill to the property owner;
 - The property owner does not escrow their tax payments;
 - Paid within 21 days of the date the taxpayer knew or should have known of the delinquency; and
 - Requests waiver of penalty and interest within 180 days of delinquency.

Effective for taxes that go delinquent after January 1, 2020.

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HB 2650

Amends Tex. Tax Code § 34.01



- Adds auctioneer's commission and fees to costs of a sale used to calculate the minimum bid.
- Effective immediately

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SB 2

Amends Tex. Tax Code § 31.12 & 33.08

- If a refund is owed following an election to reduce tax rate, the refund can be made without interest within 60 days after the election results are certified.
- If the refund is not made within 60 days it accrues interest a rate of 1% a month from the date the election results were certified.
- A delinquent tax with a delayed delinquency date due to an election is subject to section 33.08 penalties.



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SB 1642

Amends Tex. Tax Code § 34.21

- Voids any attempt by a property owner to transfer their right of redemption to another person.
- Applies to any purported transfer executed after the effective date of June 14, 2019.



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SB 1804
Amends Tex. Special District Local Laws Code Chapter 1061



- Authorizes the Midland County Hospital District to impose an ad valorem tax.
- Establishes procedures for the Midland County Hospital District to impose an ad valorem tax
- Effective September 1, 2019.

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SB 1856
Adds Tex. Tax Code § 1.071; Amends §§ 11.431; 11.439; 26.11; 26.1125; and 26.1127.



- Requires that any refunds be delivered to the person's mailing address as listed on the appraisal roll unless the person makes a written request that the refund be sent to a different address.
- Refunds must be sent to the person who was the property owner on the date the tax was paid.
- Effective September 1, 2019.

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SB 2083

Amends Tex. Tax Code § 26.11

- When a governmental entity takes possession of a property under a possession and use agreement or under §21.021 of the Property Code, the taxes are prorated from the date the entity took possession of the property.
- Section 21.021 of the Property Code allows a condemning authority to take possession of a property while the condemnation lawsuit is proceeding.
- Effective for possession and use agreements entered into on or after June 10, 2019.



HB 2617

Adds Local Gov't Code, Section 140.012

- Most political subdivision's created after September 1, 2019 that impose a tax must have the same fiscal year as the County.
- Effective September 1, 2019





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