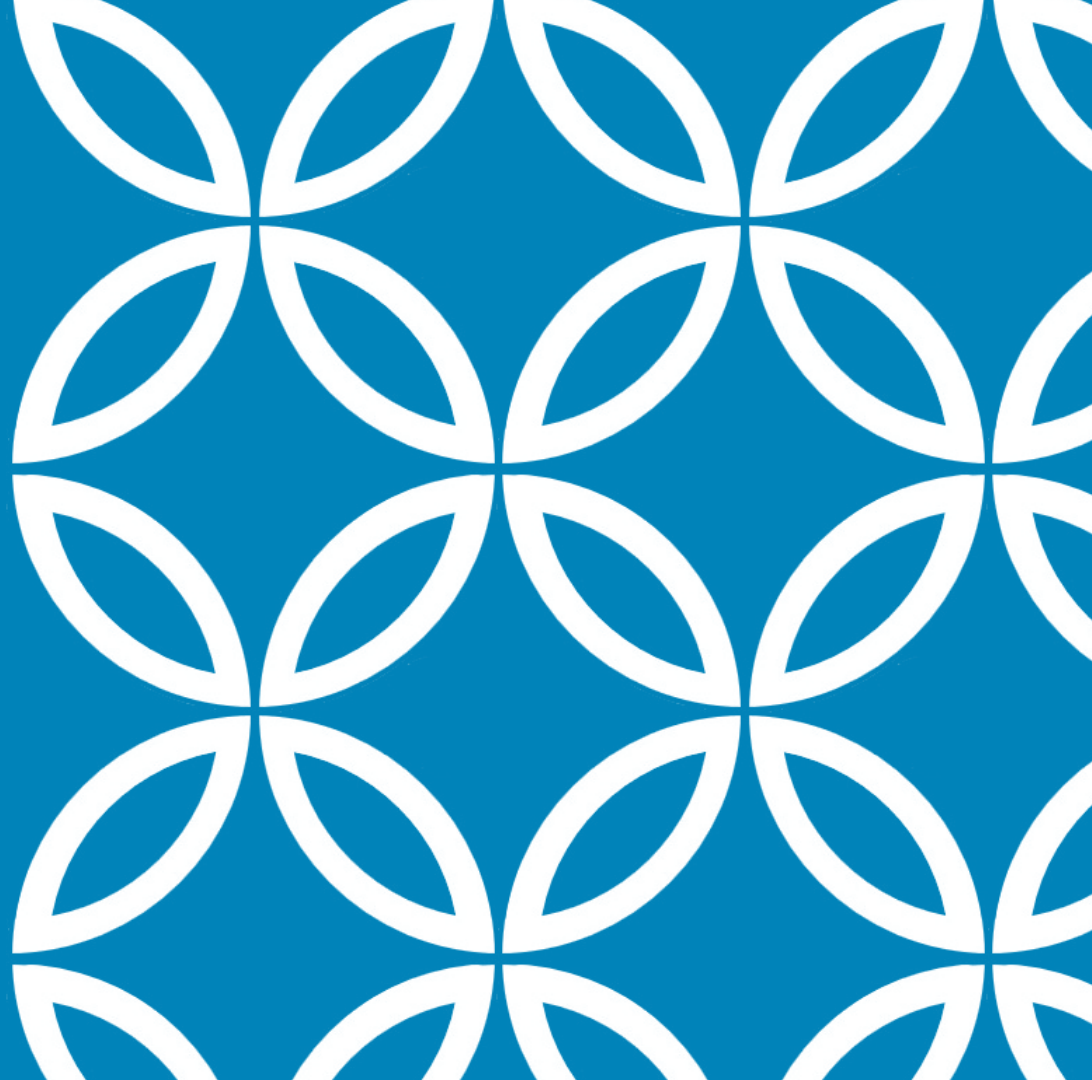


2021 TAAD LEGISLATIVE UPDATE

Property Tax Assistance Division
August 10, 2021



SECTION 5.03 – POWERS AND DUTIES GENERALLY



- CPA may require documents, payments, notices, reports or other items to be submitted electronically
 - Prior notice required

ELECTRONIC COMMUNICATION IMPLEMENTATION

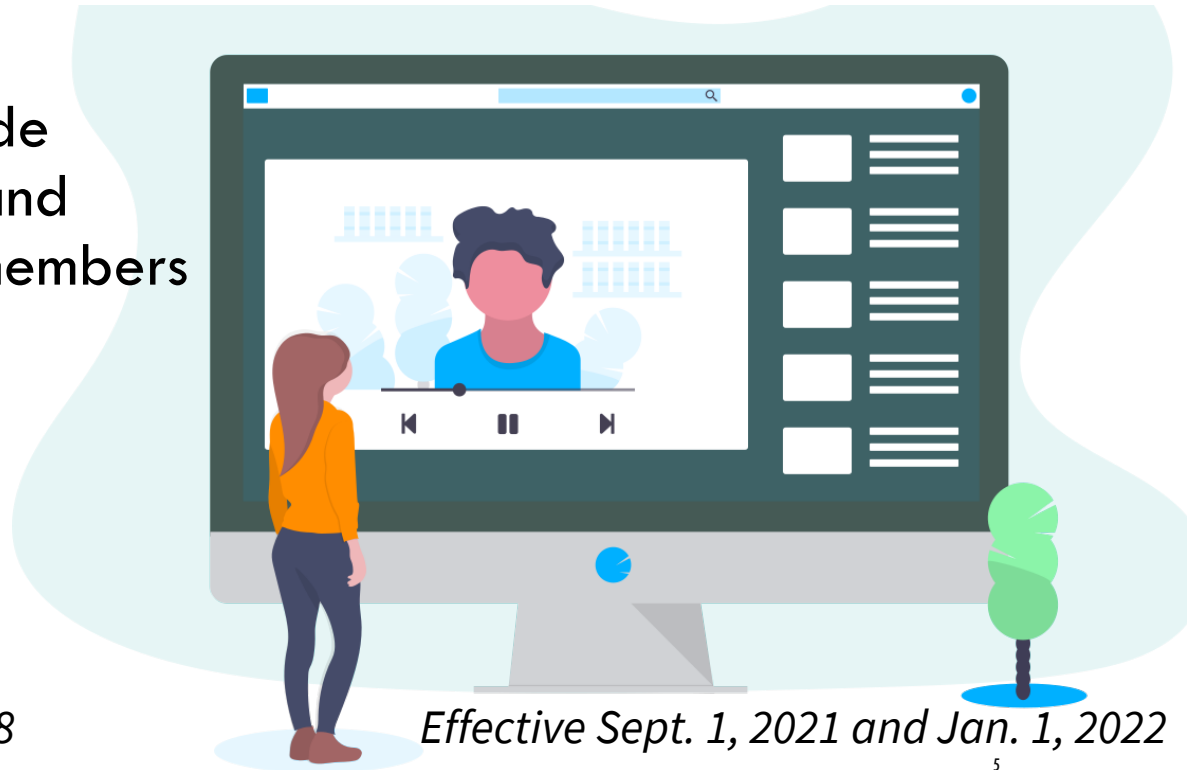
- Railroad Rolling Stock
 - Chief appraisers are required to certify the appraised value of railroad rolling stock to the Comptroller's office
 - (Tax Code §§ 24.31 - 24.40)
 - PTAD will provide notice for electronic submission of certifications
 - PTAD intends to remove notarization requirement on Form 50-137

ELECTRONIC COMMUNICATION IMPLEMENTATION

- Permanent University Fund (PUF) Payments
 - PTAD to send notice to CADs with PUF land to:
 - submit NOAV electronically
 - accept electronic renditions
 - PTAD is considering a rule to instruct CADs/tax offices to submit PUF information an Excel spreadsheet or other format

SECTION 5.041 - ARB TRAINING

- Allows CPA to provide “distance” training and education for ARB members



SB 63 and HB 3788

Effective Sept. 1, 2021 and Jan. 1, 2022

DISTANCE ARB TRAINING IMPLEMENTATION

- Permanent solution will allow for improved training, less travel, more flexibility, potential lower cost
- Learning Management System to register attendees, collect payments, track course progress, issue certificates

SECTION 5.103 - ARB OVERSIGHT

- Requires ARBs to incorporate PTAD model hearing procedures
 - May supplement but may not contradict or circumvent
- Adds PTAD annual review of ARB hearing procedures

WHILE I'M HERE...

○ ARB Panel Assignments

- Protests must be assigned randomly, except that the ARB may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.
- Once a protest is scheduled to be heard by a specific panel, it cannot be reassigned to another panel without the consent of the property owner or a designated agent.
- If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation.
- Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”

SECTION 5.104 - ARB REPORT



- Adds summary of comments, complaints and suggestions submitted to TLOs and reported to PTAD
- Adds information on review of ARB hearing procedures
- Adds details on results of limited arbitrations

HB 988

Effective immediately

GOVERNMENT CODE 403.3022 — FARM AND RANCH SURVEY

- Codifies annual Farm and Ranch Survey, used by PTAD
- Adds instructional guide for completing survey
 - Defines terms; Provides instructions and examples; Includes FAQs
- Adds annual informational session



TDLR — NONCOMPLIANCE WITH MAP

- TDLR must link to MAP report and PVS findings within the record of an RPA who serves as a chief appraiser
- CAD may request information from TDLR when considering RPA for appointment as chief appraiser
- TDLR to inform of MAP compliance efforts

TDLR — CHANGES TO PTP LICENSING

- Requires TDLR to augment complaint process
 - additional notice to people who receive services from licensees
 - system for maintaining info and promptly acting on complaints
 - statistical analysis of complaints posted online
 - immediate dismissal of complaints that are inappropriate or without merit
- TDLR may require a financial disclosure statement with license application

TNT-RELATED CHANGES

- Immediate or Sept. 1 changes made to tax rate calculation forms
 - Definition of debt (HB 1869)
 - Disaster tax rate (SB 1438)
 - Defunding municipalities (HB 1900)
 - Counties with budget reductions for law enforcement agencies (SB 23)
- New notice language for de minimis rate

SECTION 26.04 — NOTICE OF ESTIMATED TAXES

Notice of Estimated Taxes

Form 50-313

Visit _____ to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate.
(insert URL for website)

Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

You may request the same information from the assessor of each taxing unit for your property, by requesting their contact information from your county's assessor at:

County's Assessor _____

Contact Name _____

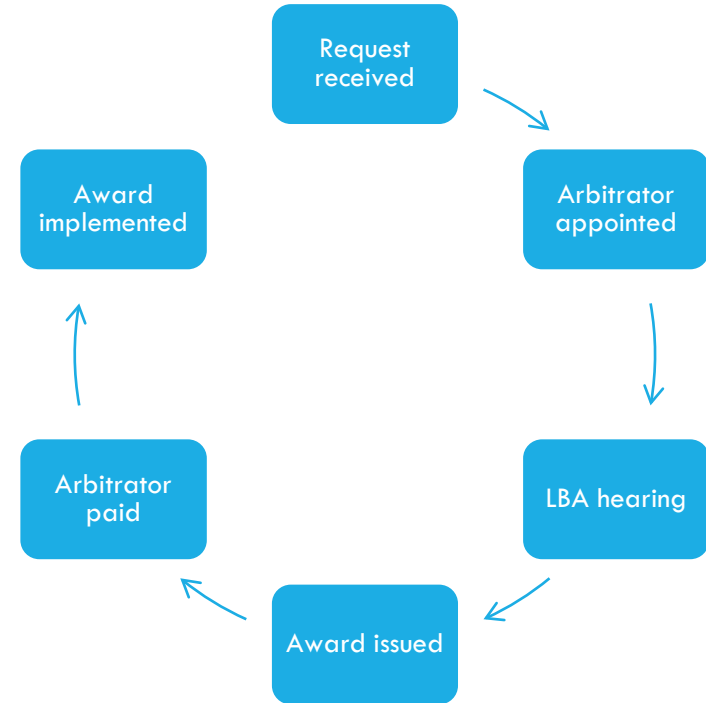
Address _____

Address _____

Phone Number _____

SECTION 41A.015 – LIMITED ARBITRATION

- Request form
- Comptroller must appoint arbitrator/attorney
 - Cannot specify in/out of county
- Award form
- Report data in annual ARB report



HB 988

Effective Immediately

OVERVIEW OF IMPLEMENTATION

- Immediate update to arbitration system
- Learning management system
- New electronic arbitration system
- New field appraiser system



81 Forms

31 Webpages



26 Publications

32 Videos



22 Rules