

2021 TAAD Legislative Update

CAD Administrative
Changes, Catastrophes,
Cybersecurity & Cleaning
Up Messes. . .



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SB 63: PROPERTY TAX ADMINISTRATIVE CHANGES



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SB 63:

Added Tax Code Section 5.03(d) regarding the Comptroller's ability to require electronic submissions

(d) the comptroller may require a document or other item be submitted electronically and may send a document or other item the comptroller is required to send electronically.

The comptroller may adopt rules to administer this subsection, including rules specifying the format of an item electronically submitted to or sent by the comptroller.

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SB 63:

Amends Tax Code Section 5.041 to allow Distance training for ARB members

Allows for "Distance" training of ARB members, along with classroom training.

Comptroller adopts rules to implement and demonstrate course completion.

4

SB 63:

Amends Tax Code Section 6.035(a-1) regarding CAD BODs.

For ALL CADs:

You CANNOT Serve as a CAD BOD if at any time in the preceding 3 years:

- Worked as an appraiser for compensation for use in CAD proceedings at any time, anywhere;
- Worked as an agent in that CAD; or
- Worked at that CAD.

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SB 63:

Amends Tax Code Section 6.035(a-1) regarding CAD BODs.

CAD BODs in counties 120,000+

TERM LIMITS for BODs:

- All or part of 5-term limit starting with terms beginning after 1-1-2022.
- Does not include terms served by acting TACs.
- Current members can serve remainder of term.
- Only terms starting AFTER 01/01/2022 count toward 5-term limit.

6

SB 63

Adds section (f) to Tax Code section 41.46 regarding Protest Hearing Reminders

ONLY APPLIES TO COUNTIES OF 120,000+

If requested and email or cell phone provided,

ARB must send email or text message reminding taxpayer of protest hearing.

Must be sent between 7 days after paper notice of hearing up to the day before hearing, but not day of.

Failure to do so is NOT failure to Notice.

7

SB 63:

Amends Tax Code Section 6.41(f) regarding the removal of an ARB member

An ARB Member can still be removed by a majority of the BOD or the Administrative District Judge but now

The BOD or Judge shall have 90 days from learning of a potential ground for removal to remove the member “or find by official action that the member’s removal is not warranted.”

Grounds for removal remain unchanged.

8

SB 63:

Amends Tax Code
Section 6.054
regarding CAD
Employees

You cannot work for the CAD if

- You are an Officer or Employee of a taxing unit in the CAD;

Or

- **You have served as an ARB member for the CAD at any time in the preceding 2 years.**

(Only employment starting AFTER 09/01/2021.)

9

SB 63:

Amends Tax Code
Section 11.45(a)
regarding Chief
Appraiser's response
to exemption
applications

Chief Appraisers now have only 90 days from either

1. the date the applicant qualifies for the exemption or
2. the date the applicant provides the information necessary to determine the right to the exemption

To approve, modify, disapprove or deny the application.

(applies to applications filed on or after 09/01/2021)

10

SB 63:

Amends Tax Code Section 11.45(b) regarding Chief Appraiser's response to exemption applications

If the Chief Appraiser requires additional information,

The Chief Appraiser shall deliver written notice specifying the information required to the applicant within 30 days.

The applicant still has 30 days to respond, plus 15 days for good cause shown.

11

SB 63:

Amends Tax Code Section 11.45(d) regarding Chief Appraiser's response to exemption applications

If the Chief Appraiser modifies or denies the application for exemption, the Chief Appraiser shall deliver notice "not later than the 5th day" of making the determination.

The notice must **state and fully explain each reason the Chief Appraiser modified or denied the application** and still must include procedures for appealing the decision.

12

SB 63:

Amends Tax Code Section 11.45(e) regarding Chief Appraiser's response to exemption applications for 11.35 Damage by Disaster

If the Chief Appraiser modifies or denies the application for disaster exemption under section 11.35, the Chief Appraiser shall deliver notice "not later than the 5th day" of making the determination.

Along with existing requirements, the notice must now also **state and fully explain each reason the Chief Appraiser modified or denied the application.**

13

SB 63

Amends Tax Code Sections 23.44(a), (b) & (d) regarding Chief Appraiser's determination of Ag qualification

Same as previous changes:

90 days to send out notice of determination;

30 days if requiring additional information specifying what is required.

Notice must fully explain reason for modification or denial.

14

SB 63

Amends Tax Code Sections 23.57(a), (b) & (d) regarding Chief Appraiser's determination of Open-Space qualification

Same as previous changes:

90 days to send out notice of determination;

30 days if requiring additional information specifying what is required.

Notice must fully explain reason for modification or denial.

15

SB 63

Amends Tax Code Sections 23.79(a), (b) & (d) regarding Chief Appraiser's determination of Timber Land qualification

Same as previous changes:

90 days to send out notice of determination;

30 days if requiring additional information specifying what is required.

Notice must fully explain reason for modification or denial.

16

SB 63

Amends Tax Code Sections 23.85(a), (b) & (d) regarding Chief Appraiser's determination of Restricted Land use qualification

Same as previous changes:

90 days to send out notice of determination;

30 days if requiring additional information specifying what is required.

Notice must fully explain reason for modification or denial.

17

SB 63

Amends Tax Code Sections 23.85(a), (b) & (d) regarding Chief Appraiser's determination of Airport Property qualification

Same as previous changes:

90 days to send out notice of determination;

30 days if requiring additional information specifying what is required.

Notice must fully explain reason for modification or denial.

18

SB 63

Amends Tax Code Sections 23.9805(a), (b) & (d) regarding Chief Appraiser's determination of Restricted-Use Timber Land qualification

Same as previous changes:

90 days to send out notice of determination;

30 days if requiring additional information specifying what is required.

Notice must fully explain reason for modification or denial.

19

SB 63

Adds Section (e) to Tax Code section 41.67 regarding evidence of denial or modification of exemption or special use denial

In a hearing on the denial or modification of an exemption or special use application, Chief Appraiser can only offer evidence or arguments included in the new fully explained notice of denial or modification.

Unless

- 14 days before hearing sends new notice or
- establishes that new argument not known at time of notice.

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SB 63

Amends Tax Code
Section 41.44(d)
regarding Protest
Form requirements

Protest forms much now include

- a box for Market,
- a box for Equity, AND
- a box for BOTH!

“. . . a single box to indicate that the owner is filing a protest for either or both reasons.”

21

SB 63

Amends Tax Code
Section 41.45(a)
regarding scheduling
of Protest Hearings

If a timely protest is filed, the ARB must schedule a hearing to be held as soon as practicable but not later than 90 days after they certify the records.

(Applies to protests filed on or after 09/01/2021.)

22

SB 63

Amends Tax Code
Section 25.25(e)
regarding 25.25
hearings

If a request for a 25.25(c) or (d) hearing is made from January 1 thru August 31, ARB must hear no later than 90 days after they certify the records.

If request is made from September 1 thru December 31,

ARB must hear within 90 days of request.

(Applies to protests filed on or after 09/01/2021.)

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THE END!

SB 63: PROPERTY TAX ADMINISTRATIVE CHANGES

(Whew!)



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SB 916: BIG BRO WATCHING CHIEF APPRAISERS. . .



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SB 916

Adds Section
1151.109 to
Occupations Code
regarding CAD MAPs
Review & PVS info

The TDLR will add to every Chief Appraiser's TDLR record an electronic link to the CAD biennial MAPs Review and any PVS that were used in the Review.

If a CAD is considering hiring someone as Chief Appraiser, they can get information from the TDLR on the status of any compliance efforts under any MAPs Reviews while the person was Chief.

(Effective 09/01/2021.)

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SB 1245: COMPTROLLER'S NEW FARM & RANCH SURVEY



27

SB 1245

Section 403.3022
added to
Government Code
Subchapter M,
Chapter 403

Starting 2022, the Comptroller shall conduct an

Annual Farm & Ranch Survey

for purposes of estimating the productivity value of qualified open-space land as part of the PVS.

Comptroller shall prepare and issue an

Instructional Guide

that includes definitions, examples & FAQ.

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SB 1245

Section 403.3022
added to
Government Code
Subchapter M,
Chapter 403

At least once a year, the Comptroller shall

- Conduct an online or in person informational session on how to complete the Survey.

The Info session is open to the public & will be posted on Comptroller's website.

- Solicit comments about the survey from the public and the Property Tax Administration Advisory Board to be sure it is easy to understand and generating reliable answers.

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SB 1245

Section 403.3022
added to
Government Code
Subchapter M,
Chapter 403

Chief Appraiser shall distribute to the members of the Ag Advisory Board

1. the Survey,
2. the Instructional Guide, &
3. Info on how to get to Comptroller's Informational Session.

Comptroller will have the Instructional Guide out no later than 01/01/2022.

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SB 1257: ADDITIONAL ABATEMENT INFO TO BE REPORTED



31

SB 1257

Amends Tax Code
Section 312.005(a)
to add additional
abatement info
requirements

Under 312.005, the Comptroller maintains a central registry of reinvestment zones and tax abatements in the State.

By July 1 each year, the Chief Appraiser must provide the Comptroller with information about the zones and abatements in his or her CAD.

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SB 1257

Amends Tax Code
Section 312.005(a)
to add additional
abatement info
requirements

Starting in 2022, the following is added
to the list of information to be provided:

**“the kind, number and location of
all proposed improvements of the
property.”**

33



SB 1225: CATASTROPHE & THE PUBLIC’S RIGHT TO KNOW

34

SB 1225:

Amends
Government Code
Section 552.233

Basically, this amendment allows a governmental entity to suspend its responsibilities under the Public Information Laws when

1. it is significantly impacted by a catastrophe causing the inability of the body to comply with the Laws &
2. the governmental body complies with these requirements.

35

SB 1225:

Amends
Government Code
Section 552.233

1. Catastrophe – directly interferes with the ability to comply like a fire, flood, earthquake, power failure, epidemic or riot etc.
2. Does not include a period where the staff works remotely but has access to the information.
3. One 7-day period with a possible extension of up to 14 days per catastrophe.

36

SB 334: COMPARABLE SALES DATA FOR ARBITRATION TOO!



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SB 334:

Amends
Government Code
Section 552.149(b)

Currently the CAD must provide a taxpayer or agent, upon request, the

“comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the ARB at the hearing on the taxpayer’s protest. . .”

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SB 334:

Amends
Government Code
Section 552.149(b)

SB 344 expands that to include arbitration, as well.

“ . . .comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the ARB at the hearing on the taxpayer’s protest or by the arbitrator at the hearing on the property owners appeal under Chapter 41A. . .” (eff. 06/14/2021)

39

SB 334:

Amends
Government Code
Section 552.149(b)

Effective 06/14/2021

Applies only to requests for information received by the CAD on or after 06/14/2021.

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Bills Adding To The List Of Individuals Whose Information is Protected



41

HB 1082:

Amended
Government Code
Section 552.117(a),
Section 552.1175(a)
& Tax Code Section
25.025(a)

Changes

“a state officer elected statewide or a member of the legislature. . .”

To

“an elected public officer. . .”

throughout.

Effective 05/19/2021.

42

SB 841:

Adds Subsection (1-b) to Government Code Section 552.003; Amends Government Code Section 552.117(a), 552.1175(a) & Tax Code Section 25.025(a) & (a-1)

Adds to the list of protected people, those who are honorably retired from the law enforcement positions already covered.

Honorably Retired means retired without disciplinary action and is eligible for pension.

Added throughout. Eff. 06/14/2021.

43

SB 1134:

Amends Tax Code Sections 25.025(a)(9) regarding Confidentiality of Home Address Info

Previously only included a federal judge, a state judge or the spouse of a federal judge or state judge.

Now, also includes a federal bankruptcy judge and a marshal of the United States Marshals Service.

And replaced spouses with “their family members.”

Also, amends various sections of other Codes to make the same change.

44

SB 1134:

Amends Tax Code
Sections 25.025(a-1)
regarding
Confidentiality of
Home Address Info

Defines “**Family member**” as

“Having the meaning assigned by Section 31.006, Finance Code.”

(d) In this section, "family member" means a person's:

- (1) spouse;**
- (2) minor child; or**
- (3) adult child who resides in the person's home.**

45

SB 56:

Amends various
sections of
Government Code
and Tax Code
Section 25.025(a)
(15)

Previously included current or former US Attorney or assistant US Attorney and their spouse or children.

Now also includes

- Federal public defender,
- Deputy federal public defender &
- Assistant federal public defender
- & their spouse and children

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To Summarize. . .

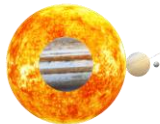


Add to the list of individuals whose info. is not available to the public:

1. Elected Public Officials,
2. Individuals Honorably Retired from Law Enforcement,
3. Federal Bankruptcy Judges,
4. US Marshals, &
5. All Federal Public Defenders.

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HB 1560 : TDLR SUNSET REVIEW



48

HB 1560:

Relating to the continuation and functions for the TDLR

Under the
Texas Sunset Act,
(Gov't. Code Chapter 325)
a review of the TDLR's performance and functions was conducted and this bill continued the TDLR's authority and existence until
at least September 1, 2033,
at which time it will be reviewed again.

49

HB 1118 : CYBERSECURITY TRAINING FOR GOVERNMENT OFFICIALS



50

HB 1118:

Amends various
Government Code
Sections

- Adds Elected Officials who use a computer to perform 25%+ of required duties to local government employees who are required to complete cybersecurity training.
- Governmental entity can deny access to their computer to employee or elected official who does not comply with training requirement.
- A form will be developed to report training compliance.

51

HB 1154 : WEBSITE REQUIREMENTS FOT SPECIAL PURPOSE DISTRICTS



52

HB 1154:

Amends various
Government Code
sections & Water
Code Section
49.0631

Permits a special purpose district to use another website to meet posting requirements in Tax Code 26.18, instead of maintaining its own.

Requires special purpose district that is authorized to levy a property tax to post specific information.

Special Purpose Districts do not include Cities, Counties, Junior College, School or Statewide Districts.

53

HB 1493 : INJUNCTIVE RELIEF FOR FALSELY IMPLYING GOVERNMENT AFFILIATION



54

HB 1493:

Adds Chapter 150C
to the Civil Practices
& Remedies Code

Allows a governmental entity to stop someone from using a name that falsely implies governmental affiliation.

Permits the Secretary Of State to determine if an entity's name filed with his/her office falsely implies affiliation.

55

HJR 125 : ALLOWS VOTERS TO
APPROVE HB 1313 FROM 2019



56

HJR 125:

Proposes a
Constitutional
Amendment

In 2019, HB 1313 was passed allowing the surviving spouse of a person who is disabled to continue to receive a school tax limitation on their residence after the disabled spouse dies. (along with over-65)

BUT no Resolution was passed allowing the voters to elect to make this change to the Texas Constitution – until now. . .

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QUESTIONS?

CAD Administrative Changes,
Catastrophes, Cybersecurity
& Cleaning Up Messes. . .



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THANK YOU!

CAD Administrative Changes,
Catastrophes, Cybersecurity
& Cleaning Up Messes. . .

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