State Laws & Rules Update, 2023
88th Legislature
Regular Session & 2nd Special Session
For CAD Board of Directors

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88th Texas Legislature
In General...
88th Texas Legislature
The Many Bills ...

Bill statistics for the 88th Legislature

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Bills & joint resolutions filed through 60-day filing deadline (72nd-88th)
ADMINISTRATION
HB 1228 (Metcalf)  
Tax Code § 1.07

- A property owner / tax agent **MAY ELECT** to send and receive electronic notices and communications with a tax official.
- Law in 2023 was **BOTH** the owner / agent **AND** the CA / TAC **MUST** AGREE.
- The tax official will be **REQUIRED** to send and receive notices and communications electronically.
- You will likely need to implement a single point of entry / portal for this.
- **Effective:** January 1, 2024, for CADs with a population of 120,000 or more. January 1, 2025, for CADS with a population of less than 120,000.
HB 1228 (Metcalf)
Tax Code § 1.085(a)(1)

- Defines “communication” broadly:
  - Notice;
  - Rendition;
  - Application Form;
  - Report / Filing;
  - ARB Order;
  - Statement / Bill;
  - Any other item of info required or permitted to be delivered by the Tax Code.
HB 1228 (Metcalf)
Tax Code § 1.085(a)(2)

- Defines “tax official” broadly:
  - Chief Appraiser;
  - Appraisal District;
  - ARB;
  - TAC;
  - Taxing Unit;
  - Anyone designated by the above to perform a function on their behalf.
  - Appraisal Firms.
HB 1228 (Metcalf)
Tax Code §§ 1.085(a-1), (a-2), (a-3), (a-4)

• Tax officials **SHALL** ESTABLISH procedures for electronic communication, including the method of confirmation of delivery.

• Establishes when delivery is effective and **requires acknowledgement of receipt** by tax officials.
The election to receive / send electronic communications by the property owner / tax agent must be made in writing on a Comptroller form.

An electronic communication election is effective until rescinded by the owner / agent in writing.

You will need to create and implement processes to handle elections coming in and terminations of the election.

A tax official MAY NOT CHARGE A FEE to deliver or accept an electronic communication.
HB 1228 (Metcalf)
Tax Code §§ 1.085(a-5), (a-6)

• A tax official **MAY REQUIRE** an owner or agent to provide their **email address** and **other necessary information**.
  
  • E.g. - Name, Parcel #, Copy of AOA, etc.

• A tax official **MUST POST** the procedures for electronic communications on their website.

• A Chief Appraiser **MUST ALSO INCLUDE** a notice about elections of electronic communications along with the 25.19 Notice of Appraised Value.
• An electronic communication by a tax official to an owner or tax agent is effective on delivery.

• The electronic delivery of a communication by an owner or tax agent is timely if it is addressed to the correct portal/delivery system and received there on or before it is due.

• The Comptroller shall prescribe acceptable media, formats, content, and methods for delivery, in addition to guidelines for tax officials to implement this.

  • A tax official may choose the medium, formats, content, etc. but only from those prescribed by the Comptroller.
HB 1228 (Metcalf)
Tax Code §§ 1.085(i), (j), (n); 1.086

• An owner or tax agent IS REQUIRED to notify the tax official of a change in their email address BEFORE the April 1st following the change.

• An electronic signature is a digital signature for purposes of Govt. Code § 2054.060.
HB 1228 (Metcalf)
Tax Code §§ 1.085(i), (j), (n); 1.086

• Tax officials SHALL ACKNOWLEDGE THE RECEIPT OF an electronic communication by an owner or agent.

• You probably will need to create and implement a program that documents the date and time of receipt and then in turn informs the owner / agent.

• Repeals current Tax Code Section 1.085(h)(1).

• Thus, a chief appraiser will not be required to publish notice authorizing electronic communication in the newspaper.
APPRAISAL DISTRICTS & ARBS
SB 2 (Bettencourt)
Tax Code §§ 6.03(a), (a-1); 6.0301(a), (b), (c)

• CADs in counties with less than 75,000 in population may continue to follow 6.03 or the ¾ Rule in 6.031.

• CADs in counties with 75,000 or more in population are “populous counties.”
  • The ¾ RULE IS ELIMINATED in “populous” counties.
  • Tax Code Section 6.034 (Optional Staggered Terms for Board of Directors) is eliminated.
  • Tax Code Section 6.10 (Disapproval of Board Actions [other than budget adoption]) is eliminated.
  • In populous counties, a CAD’s BOD WILL CONSIST OF 9 MEMBERS:
    • 5 Directors appointed by the taxing units;
    • 3 Directors elected by the voters of the county at large; and
    • 1 County TAC (regardless of whether the TAC collects) as an ex officio member.
      • The TAC will be a voting member of the BOD.

• Effective: July 1, 2024 - HJR 2 was approved by voters in November 2023.
SB 2 (Bettencourt)
Tax Code § 6.033

• Taxing units may still recall their appointed BOD member.
• A governing body of a participating taxing unit can recall an appointed member of the CAD BOD it cast votes for.
• The recall must be a resolution.
• Resolution of recall must be filed with the CA.
• It must state the taxing unit is calling for the recall of the member.
• Within 10 days after filing the resolution by the unit with the CA, the CA shall deliver written notice of the filed resolution with the other taxing units entitled to vote in appointing the member.
HB 1285 (Shine) 
Tax Code § 6.052(a)

• Makes several changes regarding Taxpayer Liaison Officers (TLO).

• Remember counties over 120,000 in population must have a TLO.

• Also note that counties less than 120,000 in population may have a TLO.
HB 1285 (Shine)
Tax Code § 6.052(a)

• The BOD may appoint one or more Deputy Taxpayer Liaison Officers (DTLO) to assist the Taxpayer Liaison Officer (TLO).
  • A DTLO is entitled to compensation.
• The TLO is still primarily responsible for assisting taxpayers for the district.
The TLO shall provide information and materials designed to assist property owners in understanding:

- The appraisal process;
- Protest procedures;
- The procedures for filing:
  - Comments, complaints and suggestions with the Comptroller;
  - A complaint with the appraisal district board of directors under Section 6.04(g);
  - A complaint against the ARB that its rules are incompatible with the Comptroller’s model rules under section 41.66(q); and
  - A request for limited binding arbitration to compel ARB compliance with procedural rules.
- Other Matters.
HB 1285 (Shine)
Tax Code §§ 6.052(b-2), (b-3)

- Property owners can file a complaint with the TLO requesting resolution of a dispute with the CAD or ARB about a matter that does not relate to the appraisal of property.
- A TLO may resolve a complaint by:
  - Referring an owner to information and materials or the appropriate person with CAD or ARB;
  - Meet with parties to facilitate an informal resolution;
  - Treat the matter as a 41.66(q) complaint;
  - Assist the owner in filing for limited binding arbitration;
  - Recommend to CA, BOD, ARB Chair, owner, tax agent an appropriate course of action.
HB 1285 (Shine)
Tax Code §§ 6.052(b-2), (b-3)

• A TLO can dismiss complaints ...
  • SHALL DISMISS complaints about the appraised value of property;
  • SHALL DISMISS complaints about the appraisal methodology used;
  • MAY DISMISS complaints that are repetitive or fail to state a legitimate concern.
HB 1285 (Shine)  
Tax Code §§ 6.052(b-4), (b-5), (b-6)

• If a complaint involves the assessment or collection of a tax, the TLO SHALL resolve the matter by referring the property owner to the appropriate person who can assist the owner with the assessment or collection of the tax.

• TLO has 90 days to notify owner of the resolution results.

• After resolution, such complaints CAN’T be:
  • Protested under Chapter 41;
  • Subject to a request for limited binding arbitration under Chapter 41A; OR
  • Appealed under Chapter 42 to District Court.
HB 1285 (Shine)  
Tax Code §§ 6.052(b-7), (b-8), (b-9)

- Comptroller SHALL PROVIDE TRAINING for TLOs / DTLOs ... and TLOs / DTLOs must take this training.
  - Can be online;
  - Must be at least 2 hrs long;
  - Goes over TLO duties;
  - TLO or DTLO gets a certificate at completion.
- TLO and DLTO must complete the Comptroller’s TLO training AND the Comptroller's ARB training within 1 year of being appointed and again each even-numbered year.
  - Current TLOs have until December 31, 2024, to complete training.
- TLO / DTLO must submit copy of training certificates to BOD.
  - TLO/ DTLO / BOD must retain a copy of the training certificate for at least 3 years
HB 1285 (Shine)
Tax Code §§ 6.052(e), (f), (g)

- A chief appraiser or person who performs appraisal or legal services for the CAD CAN’T BE a TLO or a DTLO.
- TLO is responsible for publicizing the availability of positions on the ARB.
- DTLO has same protections against illegal communications under the Tax Code as the TLO has.
HB 1285 (Shine)
Tax Code §§ 6.052(h), (i)

• The CAD must post on its website the name, contact information, and a description of the duties of the TLO.

• A link to the information about the TLO must also be prominent on the home page of the CAD website.

• The CAD’s BOD SHALL annually evaluate the performance of the TLO and DTLOs.

• The eval must also include a review of the timeliness of the TLO’s resolution of complaints.

• Effective: January 1, 2024.
SB 2 (Bettencourt)
Tax Code § 6.052(f)

• The TLO is to provide clerical assistance to the applicable ARB appointing authority.

• The TLO will also deliver applications to serve on the ARB to the applicable ARB appointing authority.

• Applicable ARB appointing authority:
  • Local Admin. Judge in counties less than 75K in population;
  • BOD in populous counties with 75K or more in population.

• Effective: July 1, 2024 - HJR 2 was approved by voters in November 2023.
HB 3207 (Murr)
Tax Code § 6.12

• Removes the 5-year residency requirement for members of an Ag Advisory Board.
  • Also, a member does not appear to be required to be a landowner for at least 5 years.
  • The member must still own qualifying land in the county.
  • Example: A person could own 250 acres of native pasture in Johnson County for the last year, reside in Dallas, and still qualify to be on the CADJC Ag Advisory Board.
  • Effective: September 1, 2023.
SB 2 (Bettencourt)
Tax Code § 6.41

- The Board of Directors in “populous counties” with a population of 75,000 or more will appoint the ARB.

- The BOD in “populous counties” will also appoint the ARB Chair and the ARB Secretary.

- All ARB appointments by the BOD in “populous counties” must be by majority vote, consisting of at least two of the three elected BOD members.

- The Local Admin. Judge will continue to appoint ARB members and the Chair / Secretary for CADs in Counties with less than 75K in population.

- Effective: July 1, 2024 - HJR 2 was approved by voters in November 2023.
EXEMPTIONS

Exemptions are like dogs ...

First, they look sad ...

Then they get on your bed ...

Then they take over your bed.
HJR 2 (Metcalf), SB 2 (Bettencourt)
Const Art VIII, 1-b; Tax Code §§ 11.13(b), (n-1)

- **Increases** the general school residence homestead exemption from $40,000 to **$100,000**.
- **Increases** the general school residence homestead exemption for those age 65+ and for the Disabled to **$110,000**.
- **Effective**: Upon passage - HJR 2 was approved by voters in November 2023.

- A governing body of a school district, municipality or county that allowed an optional exemption in 2022 pursuant to 11.13(n) **MAY NOT REDUCE OR REPEAL** that exemption until January 1, 2028.
  - For units that have already voted in 2023 to reduce / repeal they may have an issue in doing so. *See Kilgore ISD v Axeberg, White Deer ISD v Martin.*
- **Effective**: Upon passage - HJR 2 was approved by voters in November 2023.
SB 1801 (Springer)
Tax Code § 11.43(h-1)

• Every Chief Appraiser shall develop a program / process for periodic review of every residence homestead exemption.

• This program must review each residence homestead exemption in the District at least once every five years.
  • CA can do this review in phases.

• Effective: September 1, 2023. (But the program must be in place January 1, 2024, and that date starts the review timeline).
HB 4077 (Noble)
Tax Code § 11.43(m)

• A person receiving a residence homestead exemption under § 11.13 SHALL receive an over 65 exemption WITHOUT having to file an application IF the CAD has DOB information showing the person’s qualification.

• Effective: January 1, 2024.
SB 1381 (Eckhardt)
Tax Code § 11.43(l), (m-2), (m-3)

• If the CAD learns that an individual who is disabled OR is 65 or older with a 11.13(d) RHE has died, their surviving spouse CAN RECEIVE a homestead exemption the next tax year on that property without having to file a new application IF the CAD has DOB information showing qualification.

• Requires space on a homestead application for the birth date of the applicant and their spouse.

• Unless the Chief Appraiser determines the spouse is no longer eligible.

• Effective: January 1, 2024.
TNT & TAX ASSESSMENT

See me ride out of the sunset
On your color TV screen
Out for all that I can get
If you know what I mean
Women to the left of me
And women to the right
Ain't got no gun
Ain't got no knife
(But) don't you start no fight
Cause I'm T.N.T., I'm dynamite
T.N.T. and I'll win the fight
T.N.T. I'm a power load
T.N.T. watch me explode
HB 3273 (Thierry)
Tax Code § 26.04

• **Beginning in 2024, NO MORE** Texas.gov/PropertyTaxes website postcard notices!

• CAD must post on its 26.17 website, **prominently in bold**, the notice formerly sent by postcard regarding the property tax database.

• The notice will describe how a property owner can register on the CAD's website to have notifications regarding updates to the property tax database delivered to the owner by e-mail.

• The CAD & each taxing entity with a website will post a notice on its website telling owners that estimated tax amounts can be found in the CAD’s property tax database.

• These posted notices will also refer property owners to the state’s Texas.gov/PropertyTaxes website in bold type.
HB 3273 (Thierry)
Tax Code § 26.04

• By August 7, or as soon thereafter as practicable, the CAD must publish the 26.17 notice (about the property tax database that is also on the CAD’s website) in a newspaper of general circulation in the county.
  • This must be done every year.
• If no such newspaper is published in the county, the notice must be physically posted at the CAD’s location.
  • Effective: January 1, 2024.
A Taxing Unit MAY NOT hold hearings on, or adopt, a tax rate until 5 days after the notice is posted on the website or published in a newspaper / physically posted at the CAD’s location.

Effective: January 1, 2024.
A CAD’s database **SHALL PROVIDE A LINK** to the new protest database created under § 41.13 that contains information regarding protest hearings conducted by the ARB established for the appraisal district.

**Effective: January 1, 2024.**
HB 3273 (Thierry)
Tax Code § 26.17

• CAD MUST SEND email notifications regarding updates in property tax database if the owner signs up for them.

• Obviously, the CAD will need to implement and provide a process to allow registration.

• Effective: January 1, 2024.
APPEALS
HB 4101 (Shine)
Tax Code § 41A.015(a)

• A taxpayer MAY USE *limited binding arbitration* to compel the ARB or Chief Appraiser to comply with hearing procedures (and rescind ARB Rules that are not in compliance with the Comptroller’s Model Procedures).

• **Effective: January 1, 2024.**
HB 796 (Button)
Tax Code § 41.13

• The Chief Appraiser MUST create and maintain a publicly available database of searchable information concerning all protest hearings.

• This database MUST include the:
  Name of each Member of ARB panel;
  Date and Time of Hearing;
  Account/Category of Subject Property;
  Appraised and Asserted Value; and
  The ARB’s determination.
  ◦ Toplines ?!?!

• Data must be updated by October 1 each year.

• Beginning on January 1, 2025, the database must include information on protests yearly, until it includes the most recent 5 years.

• Effective: January 1, 2024.
HB 1285 (Shine)
Tax Code § 41.66(q)

• If the TLO gets a complaint about the ARB not complying with hearing procedures, the TLO SHALL INVESTIGATE AND REPORT to the BOD for the CAD.

• The BOD can direct the ARB Chair to take remedial action.

• The BOD may refer the matter to the Local Administrative Judge and the BOD can recommend that the Local Administrative Law Judge remove and appoint new ARB Chair.

  • Interesting ... current law is BOD can remove ... HB 1285 moves law to comport with 2021 legislative action moving appointments and actions from BOD to ALJ for all counties ... now SB 2, next year (2024), will move appointments to the ARB, Chair, and Secretary from LAJ to BOD in populous counties (75K and over).

• Effective: January 1, 2024.
HB 5 (Hunter)
Govt. Code, Ch. 403, Subchapter T
[The Super Short and Sweet Version]

- Allows School Value Limitation for qualified projects, replacing Ch. 313.
- Such projects will deal with energy generation, natural resource development, manufacturing, or high-tech equipment or technology.
- Will require much more review and approvals, even the Governor’s.
- Effective: January 1, 2024.
HB 5 (Hunter)
Govt. Code, Ch. 403, Subchapter T

[A Very High-Level Overview Version]

- Allows School Value Limitation for qualified projects, replacing CH. 313
- Such projects will deal with energy generation, natural resource development, manufacturing, or high-tech equipment or technology.
- Eligible projects include:
  - Construction or expansion of:
    - Manufacturing facility
    - Facility related to provision of utility services including electric generation that is considered dispatchable because the facility’s output can be controlled primarily by forces under human control
    - Facility related to development of natural resources
    - Facility for research, development or manufacture of high-tech equipment or technology
  - Construction or expansion of critical infrastructure
- Does not include:
  - Non dispatchable electric generation facilities
  - Electric energy storage facilities
HB 5 (Hunter)
Govt. Code, Ch. 403, Subchapter T
[A Very High-Level Overview Version]

- Can be based on value or job creation.
- Eligible property is:
  - A new building
  - New expansion
  - TPP other than inventory.
- Must be located in a reinvestment or enterprise zone.
- Jobs requirements (not for electric generation facility) depends on population of county.
- Minimum investment requirements also depend on population.
- Investment requirements may be demonstrated by any reasonable means, including showing the appraisal roll has eligible property valued at or greater than the min investment as of Jan 1 of the second tax year of the incentive period.
- An agreement requires the approval of the governor.
- Comptroller may adopt rules to interpret and administer the section on jobs and investment requirements
- Will expire December 31, 2033.
- Effective: January 1, 2024.
SPECIAL & MISCELLANEOUS NEW LAWS
A local governmental unit that maintains computerized data that includes confidential information, or information the disclosure of which is regulated by law and experiences a “Security Incident” must comply with Section 2054.603 of the Government Code in reporting the breach.

- Expanded from State to Local because of several hacking incidents.

Depending on the size and scope of the “Incident” you ...

- May need to notify the owner of the info ...
- May need to notify a consumer reporting agency ...
- May need to notify the Attorney General’s Office within 60 days ...
- Chief Information Security Officer of the Texas Department of Information Resources within 48 hrs ...
- The Secretary of State if election data is involved.

- **Effective: September 1, 2023**
• Every employer will be required to post a notice to employees of the contact info for reporting instances of workplace violence or suspicious activity to the Dept. of Public Safety.

• Must be posted where conspicuous & convenient to all employees and the notice must be in English and Spanish.

• **Effective: September 1, 2023.**

  • However, the Texas Workforce Commission and DPS have until March 1, 2024, to create the required Notice.
SB 232 (Hinojosa)
Local Govt. Code § 180.010

• All elected or appointed office holders in political subdivisions are automatically removed from and vacate their office if they:
  • Plead guilty / no contest;
  • Receive deferred adjudication; or are
  • Convicted of certain criminal offenses.
SB 232 (Hinojosa)
Local Govt. Code § 180.010

- The criminal offenses are ...
  - Bribery;
  - Theft of public money;
  - Perjury;
  - Coercion of public servant or voter;
  - Tampering with governmental record;
  - Misuse of official information;
  - Abuse of official capacity; OR
  - Conspiracy or attempt to commit any of the above.

- Effective: September 1, 2023.
At their first regularly scheduled meeting after the officer is removed under this section, the governing body shall ...

- Order an election on the question of filling the vacancy, if required; OR
- Fill the vacancy as provided by law.

**Effective: September 1, 2023.**
• TDLR and the Commission of Licensing/Regulation survived Sunset review.

• TDLR is renewed to September 1, 2033.

• TDLR can require licensees to provide e-mail addresses.

• TDLR can receive applications from incarcerated inmates, but not issue license until the inmate is released.

• **Effective: September 1, 2023.**
HB 2453 (Guillen)  
Occupations Code §§ 60.001; 60.002

• Licenses may be issued digitally.
  • Be in a secure format;
  • Be readily accessible by the license holder through a website and on a wireless communication device;
  • Public must be able to view license through a website or using a QR Code;
  • 3rd party vendor or authority must be able to verify the validity of the license.

• So ... your license with TDLR or someone else may be digital SOON.

• Also gives the TDLR the authority to require licensees to provide email addresses for all correspondence.

• Effective: September 1, 2023.
Open Government Changes
SB 510 (Perry)  
Government Code § 552.11765

- Impacts applications maintained by State Licensing Authorities.
  - Like ... TDLR
- Applies to:
  - Applicants;
  - License holders;
  - Previous license holders.
SB 510 (Perry)
Government Code §§ 552.1176(d), (e)

- Protects from disclosure:
  - License application / Home address / Personal Telephone # / Personal Email Address;
  - SSN / DOB / Tex DL / Passport # / Emergency contact info. / Payment info.

- **Agency MUST DISCLOSE:**
  - NAME;
  - LICENSE #;
  - LICENSE STATUS.

- **Effective: September 1, 2023 (Open Records Requests made after this date).**
HB 3033 (Landgraf)
Government Code Ch. 552.

- Is an omnibus PIA bill that addresses several issues.

- **Business Days.**
  - The bill re-defines the term “business day” for purposes of calculating deadlines under the PIA.
  - A business day means any day other than: (1) a Saturday or Sunday; (2) a national holiday or state holiday; (3) days on which Rosh Hashanah, Yom Kippur or Good Friday falls if the officer for public information observes the day; (4) the Friday before or Monday after a national holiday or state holiday if the holiday occurs on a Saturday or Sunday and the govt. body observes the holiday on that Friday or Monday; and (5) a day designated by the govt. body’s chief administrative officer as a day on which the govt. body’s administrative offices are closed or operating with minimum staffing not to exceed ten days each calendar year.

- **Litigation Exception.**
  - The bill provides that the litigation exception under the PIA will not apply to information held by the govt. body if the information is related to a general, primary or special election.
HB 3033 (Landgraf)
Government Code Ch. 552.

• **E-Requests for Attorney General Opinions.**
  • The bill will require requests for AG decisions under the PIA, other than those that are hand delivered to the AG, be submitted through the AG’s designated electronic filing system.
    • For now, you will not be required to submit a request for a decision through the AG’s electronic filing system if your county is less than 150,000 in population or the amount or format of responsive information at issue in a particular request makes use of the system impractical or impossible.

• **Open Records Training.**
  • The bill provides that the attorney general may require each public official complete PIA training if the AG determines that the govt body has failed to comply with the requirements of the PIA.

• **Voluminous Requests.**
  • The bill made changes related to dealing with vexatious requestors.
• The bill creates a detailed process that a govt. body must follow after receiving a ruling from the attorney general to ensure timely release of public information.
  • As soon as practicable and within a reasonable time, but not later than the 30th day after the date the attorney general issues an opinion regarding the requested information, a govt body shall:
    • Provide an itemized estimate of charges for the production of the requested information if an estimate is required;
    • Produce the information if it is required to be produced;
    • If the information to be released is voluminous and can be released in a single batch:
      • Provide written certified notice to the requestor and attorney general that it is impractical or impossible to produce the information within a reasonable time;
      • Include in the notice the date and hour that the govt. body will disclose the information to the requestor, which may not be later than the 15th business day after the govt. body provides the notice; and
      • Produce the information at the date and time described in the notice.
    • If the information to be released is voluminous and cannot be released in a single batch:
      • Provide written certified notice to the requestor and the attorney general that it is impractical or impossible to produce the information within a reasonable time and in a single batch;
      • Provide a written certified notice to the requestor and the attorney general when each subsequent batch of information is disclosed to the requestor of the date and hour that the govt. body will disclose the next batch of information to the requestor, which may not be later than the 15th business day after the govt. body provides the notice; and
      • Produce the requested information at each date and time described in the notice.
    • Notify the requestor in writing that the govt body is withholding the information as authorized by the attorney general opinion; or
    • Notify the requestor in writing that the govt. body has filed suit against the attorney general regarding the requested information.
Fin.

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IT’S OVER
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