

Legislation Affecting PTAD

Shannon Murphy – Director

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KELLY HANCOCK, ACTING TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

ARB Member Training

HB 1533, Section 3

- Required to contract with “taxpayer representative”
- “Taxpayer representative”
 - Texas resident
 - Practicing attorney – 5 years in Texas
 - Knowledge and experience in property tax law
 - Has not represented an appraisal district, ARB, or taxing unit
 - Has not served as officer or employee of appraisal district
 - Has not served as an ARB member

ARB Member Training

HB 1533, Section 3

- If no “taxpayer representative”
- Alternative eligibility requirements
 - Texas resident
 - Bachelor’s degree
 - Knowledge and experience with the property tax system
 - Is not an officer or employee of appraisal district
 - Is not on the board of directors of the appraisal district
 - Is not an ARB member
 - Is not an officer or employee of a taxing unit

Binding Arbitration - Lessees

HB 1533, Section 9

- Lessee contractually obligated to reimburse the property owner for property tax
- Entitled to appeal a protest:
 - Filed by the lessee, or
 - Filed by the property owner if the property owner does not appeal the order
- Market value of \$5 million or less
- Arbitrations filed on or after Jan. 1, 2026

HB 3093

2025 Tax Rate Calculation Worksheets

- Published June 10, 2025, without legislative changes
 - Taxing units not impacted by HB 3093
- Republished July 29, 2025, with legislative changes
 - Taxing units impacted by HB 3093
 - Taxing units not impacted by HB 3093

Change of Address

SB 402

- Comptroller prescribed form
- Change of mailing address
- Not assignment of right to refund

Databases

HB 103, HB 3526, SB 843

- HB 103 – Comptroller
 - Local Government Bond, Tax and Project Database
 - Taxes imposed on bonds
 - Taxing units
- HB 3526 – Bond Review Board (BRB)
 - Searchable Database for Local Bond Obligations
 - Bond election information
 - Local governments
- SB 843 – Texas Education Agency (TEA)
 - Bond, Tax, and Project Database
 - Bonds, tax rates, and bond-related projects
 - School districts and charter schools
 - Information shared with BRB

PTAD

89R Legislative Implementation

- Property Tax Laws Update
- Property Tax Code and Laws Books
- Informational Materials
 - 26 webpages
 - 80 forms
 - 10 publications
 - 7 one-pagers
 - 17 videos
 - 4 administrative rules

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