



Texas Property Tax Law Changes 2015

Property Tax Assistance • August 2015

Property Tax Bills:

84th Texas Legislature, Regular

This publication includes highlights of recent legislation relating to property tax. The highlights are general summaries and do not reflect the exact or complete text of the legislation highlighted. Not all legislation impacting property tax is addressed. This publication does not include conforming or non-substantive changes to property tax related bills. In bills that are largely non-property tax related, only select property tax related provisions will be described. Please be advised that this information is being provided solely as an informational resource. The information provided is not intended for use in lieu of, or as a substitute for, the legislation referenced herein and should not be relied upon as such. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of any information included or referenced in this publication should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

*This session the Legislature enacted **SB 1296** which amends numerous codes, including code sections contained in this publication, to codify laws without substantive change, appropriately renumber or reletter duplicate official citations, correct enacted codes to conform the codes to the source law from which they were derived, and revise codes or parts of codes enacted during the preceding legislative session. Law changes enacted by **SB 1296** are not included in this publication. The Legislature enacted laws impacting specific special districts that impose a property tax; these bills are also not included in this publication. **HB 1905** adds Tax Code Section 11.211 to create a property tax exemption for real property leased to certain schools. This provision has no effect because a constitutional amendment authorizing the exemption was not enrolled by the 84th Legislature for voter approval and is not included in this publication.*

*Governor Greg Abbott vetoed three property tax bills: **HB 2282**, **HB 2826**, and **HB 4025**. **HB 2282** would have provided for the review of property owner evidence or argument provided before a protest hearing and would have allowed, for a limited time period, the appeal of an order of an appraisal review board located in a specified county to a justice court. **HB 2826** would have provided for a single unified project that is located in more than one but not more than three school districts to receive a tax limitation under Tax Code Chapter 313. **HB 4025** would have provided for county energy transportation reinvestment zone projects in the county, rather than in the zone.*

The following acronyms are used in this document:

- ARB** appraisal review board
- CAD** county appraisal district
- DPS** Texas Department of Public Safety
- ERCOT** Electric Reliability Council of Texas
- HB** House Bill
- HJR** House Joint Resolution
- PUC** Public Utility Commission of Texas
- SB** Senate Bill
- SJR** Senate Joint Resolution
- TALCB** Texas Appraiser Licensing and Certification Board
- TDLR** Texas Department of Licensing and Regulation
- TEA** Texas Education Agency
- TJJD** Texas Juvenile Justice Department
- URL** uniform resource locator
- USPAP** Uniform Standards of Professional Appraisal Practice

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

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Tax Code

Chapter 1. General Provisions

Section 1.07

HB 1463 amends subsection (d) to add a notice of the cancellation of a residence homestead exemption under Tax Code Section 11.13 received by an individual who is 65 years or older to the list of notices that must be sent by certified mail.

Effective Sept. 1, 2015, and applies only to an action taken by a chief appraiser to cancel a residence homestead exemption that is received by an individual who is 65 years of age or older on or after the effective date.

HB 1464 amends subsection (d) to add notices of the cancellation of agricultural designation under Tax Code Section 23.46(f) and the cancellation of open-space appraisal under Tax Code Section 23.551(a) received by an individual who is 65 years or older to the list of notices that must be sent by certified mail.

Effective Sept. 1, 2015, and applies only to a determination by a chief appraiser that an individual 65 years of age or older is no

longer eligible to have land appraised as provided by Tax Code Chapter 23, Subchapter C or D that is made on or after the effective date.

Section 1.111

SB 1760 adds subsection (a-1) to provide that a lessee designated by a property owner as the owner's agent may, subject to the property owner's approval, designate a person to act as the lessee's agent for any purpose under the Property Tax Code for which the lessee is authorized to act on behalf of the owner in connection with the owner or the owner's property. The lessee's agent has the same authority and is subject to the same limitations as an agent designated by the property owner.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Chapter 5. State Administration

Section 5.07

SB 1760 adds subsections (d) and (e) to provide that a property tax form may be signed by means of an electronically captured handwritten signature. A property tax form is not invalid or unenforceable solely because the form is a photocopy, facsimile, or electronic copy of the original.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Section 5.091

SB 1760 adds this section to require the Comptroller to annually prepare a list including the total tax rate imposed by each taxing unit in this state, other than a school district, if the tax rate is reported to the Comptroller, for the year preceding the year in which the list is prepared. The tax rates must be listed in descending order. The Comptroller is required to publish the list on the Comptroller's website not later than Dec. 31st of each year.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Chapter 6. Local Administration

Section 6.41

SB 1468 amends subsection (i) to provide that the prohibition against communications with the local administrative district judge regarding the appointment of ARB members does not apply to a communication between a chief appraiser or another CAD employee or agent, an ARB member, or a member of the board of directors regarding information relating to the removal of a member of the ARB as provided in subsection (f) or relating to the number of ARB positions that require appointment or reasonable assistance by the CAD requested by the judge as provided in subsection (d-5).

The bill provides that the prohibition against communications with the local administrative district judge regarding the appointment of ARB members does not apply to a communication between a property tax consultant, a property owner, or an agent of the property owner and the CAD's taxpayer liaison officer regarding information relating to the removal of a member of the ARB as provided in subsection (f). The CAD taxpayer liaison officer is required to report the contents of the communication to the local administrative district judge.

Effective Sept. 1, 2015.



Chapter 11. Taxable Property and Exemptions

Section 11.13

SB 1 amends subsection (b) to increase the residence homestead exemption from \$15,000 to \$25,000 for school district taxes. The bill adds subsection (n-1) to prohibit the governing body of a school district, city, or county from repealing or reducing the amount of an optional percentage residence homestead exemption in effect for the 2014 tax year until Jan. 1, 2020.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year.*

HB 1022 amends subsection (j)(1) to modify the definition of “residence homestead” to include those structures occupied by an owner’s surviving spouse who has a life estate in the property.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

SB 833 amends subsection (l) to provide that a residential structure does not lose its characteristic as a residence homestead when the owner temporarily stops occupying the structure if that owner does not establish a different principal residence and the absence is caused by military service inside or outside the United States. Previously, this provision only applied when the absence was caused by military service outside the United States.

Effective June 19, 2015.

Section 11.131

HB 992 amends subsection (c) to provide that the surviving spouse of a disabled veteran who would have qualified for an exemption under Tax Code Section 11.131(b) if that subsection had been in effect on the date the disabled veteran died, is entitled to an exemption from taxation of the total appraised value of the same property to which the disabled veteran’s exemption would have applied if the exemption had been authorized on the date the disabled veteran died if otherwise qualified for the exemption.

*Effective Jan. 1, 2016, contingent on voter approval of **HJR 75**, and applies only to taxes imposed for a tax year beginning on or after the effective date.*

Section 11.16

HB 275 amends subsection (a) to specify that an egg, as defined in Agriculture Code Section 132.001, is a farm product for purposes of the property tax exemption for farm products, regardless of whether the egg is packaged. The bill amends subsection (c) to add eggs to the specified farm products that are considered to be in the hands of the producer if under the ownership of the person who is financially providing for the

physical requirements of the specified farm products on Jan. 1 of the tax year.

Effective Jan. 1, 2016, and applies to taxes imposed for a tax year that begins on or after the effective date.

Section 11.23

HB 3623 adds subsection (m) to entitle the National Hispanic Institute to a property tax exemption of the real and tangible personal property it owns as long as the organization is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3) of that code.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Section 11.231

HB 1905 adds subsection (a-1) to provide that the definition of “nonprofit community business organization” includes a Type A corporation governed by Local Government Code Chapter 504 and a Type B corporation governed by Local Government Code Chapter 505.

Effective Jan. 1, 2016, and applies only to taxes imposed for a tax year that begins on or after the effective date.

Section 11.26

SB 1 amends subsection (a) to require a tax official to reduce the tax ceiling of an individual who is at least 65 years of age or disabled to reflect the additional \$10,000 homestead exemption provided by the bill.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year.*

Section 11.311

HB 994 renames this section “Landfill-Generated Gas Conversion Facilities” and repeals subsection (a) which provides that the exemption applies only to property that is used in the manner described by subsection (b) on Jan. 1, 2014.

The bill amends subsection (b) to provide that the exemption applies to tangible personal property, rather than real and personal property.

The bill repeals subsection (d) which provides that this section expires Dec. 31, 2015.

The bill adds subsection (e) to provide that property described by subsection (b) shall be appraised as tangible personal property for property tax purposes, regardless of whether the property is affixed to or incorporated into real property.



The bill adds subsection (f) to provide that this section may not be construed to exempt from taxation tangible personal property located on or in close proximity to a landfill that is not used in the manner prescribed by subsection (b).

Effective Jan. 1, 2016, and applies only to taxes imposed for a tax year beginning on or after the effective date.

Section 11.43

HB 706 amends subsection (c) to add the exemption under Tax Code Section 11.27 for solar and wind-powered energy devices to the list of exemptions that once allowed, need not be claimed in subsequent years.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

SB 918 amends subsection (c) to add the exemption under Tax Code Section 11.23(a) for property owned by certain nonprofit veterans' organizations to the list of exemptions that once allowed, need not be claimed in subsequent years.

Effective Jan. 1, 2016, and applies only to taxes imposed for a tax year that begins on or after the effective date.

HB 3623 amends subsection (c) to add the exemption for the National Hispanic Institute under Tax Code Section 11.23(m) to the list of exemptions that once allowed, need not be claimed in subsequent years.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

HB 1463 amends subsection (c) to provide that if a person previously allowed a homestead exemption under Tax Code Section 11.13 is 65 years of age or older, the chief appraiser may not cancel the exemption due to the person's failure to file a new application unless the chief appraiser complies with the requirements of subsection (q) as added by the bill, if applicable.

The bill also amends subsection (h) to provide that the following requirement is subject to subsection (q) as added by the bill: If a chief appraiser determines that the property should not be exempt, the chief appraiser shall cancel the exemption and deliver written notice of the cancellation within five days after the date the exemption is cancelled.

The bill adds subsection (q) to prohibit a chief appraiser from cancelling an exemption under Tax Code Section 11.13 that is received by an individual who is 65 years of age or older

without first providing written notice of the cancellation to the individual receiving the exemption. The notice must include a form on which the individual may indicate whether the individual is qualified to receive the exemption and a self-addressed postage prepaid envelope with instructions for returning the form to the chief appraiser. The chief appraiser shall consider the individual's response in determining whether to continue to allow the exemption.

If the chief appraiser does not receive a response on or before the 60th day after the date the notice is mailed, the chief appraiser may cancel the exemption on or after the 30th day after the expiration of the 60-day period, but only after making a reasonable effort to locate the individual and determine whether the individual is qualified to receive the exemption. A reasonable effort on the part of the chief appraiser includes sending an additional notice of cancellation by first class mail as specified or providing the additional notice in another manner that the chief appraiser determines is appropriate. The bill provides that this does not apply to an exemption under Tax Code Section 11.13(c) or (d) for an individual 65 years of age or older that is cancelled because the chief appraiser determines that the individual receiving the exemption no longer owns the property subject to the exemption.

Effective Sept. 1, 2015, and applies only to an action taken by a chief appraiser to cancel a residence homestead exemption that is received by an individual who is 65 years of age or older on or after the effective date.

Section 11.431

SB 1760 amends subsection (b) to specify that a person is not required to apply for a property tax refund to receive a refund tied to a late homestead exemption application.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Section 11.48

HB 3532 amends subsection (a) and (b) to allow certain confidential information included in an exemption application (driver's license number, personal identification certificate number, or social security account number) to be released to an agent of the CAD who appraises property or performs appraisal services for the CAD.

Effective Sept. 1, 2015.

Chapter 23. Appraisal Methods and Procedures

Section 23.01

HB 2083 adds subsection (f) to provide that the selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of

property by any person under Tax Code Section 41.43(b)(3) or 42.26(a)(3) must be based on the application of generally accepted appraisal methods and techniques. The bill provides



that adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion.

The bill adds subsection (g) to provide that, notwithstanding any other provision of this section, property owners representing themselves are entitled to offer an opinion of and present argument and evidence related to the market and appraised value or the inequality of appraisal of the owner's property.

Effective Jan. 1, 2016.

Section 23.175

SB 1985 amends subsection (a) to provide that, in some specified circumstances for purposes of appraising a real property interest in oil or gas in place, the price adjustment factor is calculated based on the United States Energy Information Administration's (EIA's) most recently published edition of the Annual Energy Outlook, rather than EIA's Early Release Overview of the Annual Energy Outlook. If on March 1 of the current calendar year the most recently published edition of the Annual Energy Outlook was published before Dec. 1 of the preceding calendar year, the bill requires the chief appraiser to use for the price adjustment factor calculations the projected current and preceding calendar year specified prices as stated in EIA's Short-Term Energy Outlook report published in January of the current calendar year.

The bill also, for purposes of calculating the price adjustment factor, replaces references to the "price of imported low-sulfur light crude oil in nominal dollars" with "spot price of West Texas Intermediate crude oil in nominal dollars per barrel" and replaces references to the "spot price of natural gas at the Henry Hub in nominal dollars" with "spot price of natural gas at the Henry Hub in nominal dollars per million British thermal units."

Effective Jan. 1, 2016, and applies only to the appraisal for property tax purposes of a real property interest in oil or gas in place for a tax year beginning on or after the effective date.

Section 23.43

HB 1464 amends subsection (d) to provide that the application form for agricultural designation must include a space for the claimant to state the claimant's date of birth. The bill provides that the failure to provide the date of birth does not affect a claimant's right to an agricultural designation.

Effective Sept. 1, 2015.

Section 23.46

HB 1464 amends subsection (c) to provide that a determination that the land has been diverted to a nonagricultural use is made by the chief appraiser is subject to subsection (f) as added by the bill.

The bill adds subsection (f) to provide that if land designated for agricultural use is owned by an individual 65 years of age or older, before making a determination that the land has been

diverted to a nonagricultural use, the chief appraiser is required to deliver a written notice to the owner stating that the chief appraiser believes the land may have been diverted to a non-agricultural use. The notice must include a form on which the owner may indicate that the owner remains entitled to have the land designated for agricultural use and a self-addressed postage prepaid envelope with instructions for returning the form to the chief appraiser. The bill requires the chief appraiser to consider the owner's response in determining whether the land has been diverted to a nonagricultural use.

If the chief appraiser does not receive a response on or before the 60th day after the date the notice is mailed, the bill provides that the chief appraiser must make a reasonable effort to locate the owner and determine whether the owner remains entitled to have the land designated for agricultural use before determining that the land has been diverted to a nonagricultural use. A reasonable effort includes sending an additional notice by first class mail to the owner immediately after the expiration of the 60-day period as specified or providing the additional notice in another manner that the chief appraiser determines is appropriate.

Effective Sept. 1, 2015, and applies only to a determination by a chief appraiser that an individual 65 years of age or older is no longer eligible to have land appraised as provided by Tax Code Chapter 23, Subchapter C or D that is made on or after the effective date.

Section 23.54

HB 1464 amends subsection (c) to provide that the application form for open-space appraisal must include a space for the claimant to state the claimant's date of birth. The bill provides that the failure to provide the date of birth does not affect a claimant's eligibility to have the claimant's land appraised as open-space land.

The bill amends subsection (e) to provide that the authorization for a chief appraiser to require a person allowed open-space appraisal in a prior year to file a new application to confirm eligibility is subject to Tax Code Section 23.551 as added by the bill.

Effective Sept. 1, 2015, and applies only to a determination by a chief appraiser that an individual 65 years of age or older is no longer eligible to have land appraised as provided by Tax Code Chapter 23, Subchapter C or D that is made on or after the effective date.

Section 23.55

HB 1464 amends subsection (e) to specify that the provision that a determination that a change in use of the land has occurred is made by the chief appraiser is subject to Tax Code Section 23.551 as added by the bill.

Effective Sept. 1, 2015, and applies only to a determination by a chief appraiser that an individual 65 years of age or older is no longer eligible to have land appraised as provided by Tax Code Chapter 23, Subchapter C or D that is made on or after the effective date.



Section 23.551

HB 1464 adds this section to provide that if open-space land is owned by an individual 65 years of age or older, before making a determination that a change in use of the land has occurred, the chief appraiser is required deliver a written notice to the owner stating that the chief appraiser believes a change in use of the land may have occurred. The bill provides that the notice must include a form on which the owner may indicate that the land remains eligible to be appraised as open-space land and a self-addressed postage prepaid envelope with instructions for returning the form to the chief appraiser. The chief appraiser is required to consider the owner's response in determining whether the land remains eligible for open-space appraisal.

If the chief appraiser does not receive a response on or before the 60th day after the date the notice is mailed, the bill provides that the chief appraiser must make a reasonable effort to locate the owner and determine whether the land remains eligible for open-space appraisal before determining that a change in use of the land has occurred. A reasonable effort on the part of the chief appraiser includes sending an additional notice to the owner immediately after the expiration of the 60-day period by first class mail as specified or providing the additional notice in another manner that the chief appraiser determines is appropriate.

Effective Sept. 1, 2015, and applies only to a determination by a chief appraiser that an individual 65 years of age or older is no longer eligible to have land appraised as provided by Tax Code Chapter 23, Subchapter C or D that is made on or after the effective date.

Chapter 25. Local Appraisal

Section 25.025

HB 1311 reenacts and amends subsection (a) as amended by Chapters 996 (HB 2267) and 1028 (HB 2676), Acts of the 83rd Legislature, Regular Session, 2013, to provide that provisions relating to confidentiality of certain home address information apply to a current or former TJJD employee; a current or former juvenile probation or supervision officer certified by TJJD; and a current or former employee of a juvenile justice program or facility, as those terms are defined by Family Code Section 261.405.

Effective June 16, 2015.

Section 25.027

HB 394 renames the title of the section to "Restriction on Posting Information on Internet Website" and amends subsections (a) and (b) to provide that the prohibition on posting certain appraisal record information on the Internet applies to information that indicates the age of a property owner, including information indicating that a property owner is 65 years of age or older. The bill provides that not later than Sept. 1, 2015, the chief appraiser for each CAD is required to ensure that this information that is posted on an Internet website controlled by the CAD is removed from the website.

Effective Sept. 1, 2015.

Section 25.19

SB 1420 amends subsections (a) and (b) to require a chief appraiser to send a notice of appraised value to a property owner if an exemption or partial exemption approved for the property for the preceding year was cancelled or reduced for the current year.

The bill revises the notice of appraised value to include the kind and amount of each exemption (rather than just partial exemption) approved for the property in the current and preceding year. If an exemption or partial exemption that was approved for the preceding year was cancelled or reduced for the current year, the bill requires the notice to include the amount of the exemption or partial exemption cancelled or reduced.

Effective Jan. 1, 2016, and applies only to a notice of appraised value for a tax year beginning on or after the effective date.

Section 25.23

SB 1 adds subsection (a-1) to require a chief appraiser to prepare supplemental appraisal records that reflect a residence homestead exemption of \$25,000. This subsection applies only to the 2015 tax year and expires Dec. 31, 2016.

Effective June 15, 2015.

Chapter 26. Assessment

Section 26.04

SB 1 adds subsection (a-1) to require the assessor for a school district to determine the 2015 total taxable value of a school district's taxable property, including new property, based on a residence homestead exemption of \$25,000. This subsection expires on Dec. 31, 2016.

The bill adds subsection (c-1) to require the officer or employee designated by the governing body of a school district to calculate the effective and rollback school district tax rates for the 2015 tax year based on a residence homestead exemption of \$25,000. This subsection expires on Dec. 31, 2016.

Effective June 15, 2015.



Section 26.05

SB 1760 amends subsection (b) to provide that, for taxing units other than school districts, at least 60 percent of the members of the governing body must vote in favor to adopt a tax rate that exceeds the effective tax rate. For a school district, a vote setting a tax rate that exceeds the sum of the effective maintenance and operations tax rate and the current debt rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution or order.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Section 26.06

SB 1760 amends subsection (d) to require that a taxing unit describe the purpose for which the increased taxes will be used in a notice of tax revenue increase.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Section 26.08

SB 1760 amends subsection (b) to require that the school district describe the purpose for which the increased taxes will be used in a school district tax rate ratification election ballot.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

SB 1 adds subsection (q) to require that the 2015 effective maintenance and operations and rollback tax rates of a school

district be calculated based on a residence homestead exemption of \$25,000. This subsection expires on Dec. 31, 2016.

Effective June 15, 2015.

Section 26.09

SB 1 adds subsection (c-1) to require a school district assessor to calculate two 2015 tax amounts: the first based on a residence homestead exemption of \$15,000, and the second based on a residence homestead exemption of \$25,000. This subsection expires on Dec. 31, 2016.

Effective June 15, 2015.

Section 26.15

SB 1 adds subsection (h) to require a school district assessor to correct the 2015 school district tax roll to reflect the results of the election to approve the constitutional amendment proposed by **SJR 1** (which, if approved, would grant the new \$25,000 residence homestead exemption and the reduced school district tax limitation). This subsection expires on Dec. 31, 2016.

Effective June 15, 2015.

SB 1760 amends subsection (f) to provide that a property owner is not required to apply for a property tax refund to receive a refund tied to a tax roll correction that reduces a property owner's tax liability.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Chapter 31. Collections

Section 31.01

SB 1 adds subsections (d-2), (d-3), (d-4), and (d-5) to require the assessor for a school district to:

- make the computations required by this section based on a residence homestead exemption of \$25,000;
- indicate in the tax bill or separate statement that the tax bill is provisional;
- include a statement in the substantially prescribed form showing the tax amount if the Legislature had not increased the residence homestead exemption, the amount of tax savings that result from the Legislature's action, and the reduced tax amount resulting from the Legislature's action, contingent on voter approval of **SJR 1**;
- state that a supplemental tax bill equal to the contingent tax savings will be sent if **SJR 1** is not approved; and
- if the constitutional amendment is not approved by voters, follow certain specified calculation, delivery, and

delinquency procedures related to a supplemental tax bill mailed by Dec. 1, 2015 or as soon thereafter as practicable.

These subsections apply only to taxes imposed for the 2015 tax year and expire on Dec. 31, 2016.

Effective June 15, 2015. An assessor or collector for a school district is not liable for civil damages or subject to criminal prosecution for compliance in good faith with Tax Code Section 31.01, as amended; this provision expires on Dec. 31, 2018.

Section 31.02

SB 1 adds subsection (a-1) to provide that if a supplemental tax bill is mailed as provided in the bill, the taxes are due on receipt of the tax bill and are delinquent if not paid before March 1, 2016. This subsection expires on Dec. 31, 2016.

Effective June 15, 2015.



Section 31.031

HB 1933 amends subsection (a-1) to provide that the deadline for installment payments on certain homestead taxes with a delinquency date of Feb. 1 is before April 1 for the second installment, before June 1 for the third installment, and before Aug. 1 for the fourth installment. If the delinquency date is a date other than Feb. 1, the second installment must be paid before the first day of the second month after the delinquency date, the third installment must be paid before the first day of the fourth month after the delinquency date, and the fourth installment must be paid before the first day of the sixth month after the delinquency date.

The bill amends subsection (a-2) to provide that an eligible individual may pay taxes in four equal installments if the first installment is paid and the required notice is provided before the first day of the first month after the delinquency date, rather than before March 1.

The bill amends subsection (b) to provide that an unpaid installment, rather than unpaid amount, is delinquent if the individual fails to make a payment before the applicable due date and the unpaid installment, rather than the unpaid amount, is delinquent and incurs a penalty of 6 percent and interest as provided by Tax Code Section 33.01(c). The penalty provided by Tax Code Section 33.01(a) does not apply to the unpaid installment, rather than the unpaid amount.

The bill repeals subsection (d) relating to the collector extending each installment deadline by the number of months that a

delinquency date is postponed if the delinquency date for the applicable taxes is postponed to May 1 or a later date.

Effective Sept. 1, 2015, and applies only to an installment agreement entered into on or after the effective date.

Section 31.032

HB 1933 amends subsection (b) to provide that the deadline for installment payments of taxes on certain property in a disaster area with a delinquency date of Feb. 1 is before April 1 for the first installment, before June 1 for the second installment, and before Aug. 1 for the third installment. If the delinquency date is a date other than Feb. 1, the first installment must be paid before the first day of the second month after the delinquency date, the second installment must be paid before the first day of the fourth month after the delinquency date, and the third installment must be paid before the first day of the sixth month after the delinquency date.

The bill amends subsection (c) to provide that if a person fails to make a payment before the applicable date, the unpaid installment (rather than the unpaid amount) is delinquent and incurs a penalty of 6 percent and interest as provided by Tax Code Section 33.01(c).

The bill repeals subsection (e) relating to the collector extending each installment deadline by the number of months that a delinquency date is postponed if the delinquency date for the applicable taxes is postponed to May 1 or a later date.

Effective Sept. 1, 2015, and applies only to an installment agreement entered into on or after the effective date.

Chapter 33. Delinquency

Section 33.011

HB 1933 amends subsections (d) and (i) regarding waivers of penalty and interest to update references to Tax Code Section 33.04(c).

Effective Sept. 1, 2015, and applies only to an installment agreement entered into on or after the effective date.

Section 33.02

HB 1933 amends subsections (a) and (b-1) and adds subsection (a-1) to specify that the provisions that require a collector, upon request, to enter an installment agreement for delinquent residence homestead taxes, apply to a residence homestead for which the property owner has been granted an exemption under Tax Code Section 11.13. The bill applies the requirement that these installment payments must extend for a period of at least 12 months only to a residence homestead for which the person entering into the installment agreement has been granted an exemption under Tax Code Section 11.13, rather than to any delinquent tax installment

agreement. The bill also provides that installment agreements for delinquent taxes be paid in monthly installments, rather than equal monthly installments.

The bill adds subsection (f) to provide that the collector for a taxing unit must deliver a notice of default to a person who is in breach of an installment agreement and to any other owner of an interest in the property subject to the agreement whose name appears on the delinquent tax roll before the collector may seize and sell the property or file a suit to collect a delinquent tax subject to the agreement.

Effective Sept. 1, 2015, and applies only to an installment agreement entered into on or after the effective date.

Section 33.04

HB 1933 amends this section as amended by Chapters 935 (HB 1597) and 967 (HB 1913), Acts of the 83rd Legislature, Regular Session, 2013, to amend subsection (b) to make minor changes to the required statement on the notice of delinquency.



The bill strikes pre-existing subsection (c) relating to the collector for a taxing unit delivering a notice of delinquency to a person who is in breach of an installment agreement under Tax Code Section 33.02 and to any other owner of an interest in the property subject to the agreement whose name appears on the delinquent tax roll before the collector may seize and sell the property or file a suit to collect a delinquent tax subject to the agreement.

Effective Sept. 1, 2015, and applies only to a notice of delinquency delivered on or after the effective date.

Section 33.475

HB 2710 adds this section to provide that in a suit to collect a delinquent tax, an attorney ad litem appointed by a court to represent the interests of a defendant served with process by means of citation by publication or posting is required to submit to the court a report describing the actions taken by the attorney ad litem to locate and represent the interests of the defendant. The court may not approve the fees of the attorney ad litem until the attorney ad litem submits the required report and the court determines that the actions taken by the attorney ad litem as described in the report were sufficient to discharge the attorney's duties to the defendant.

Effective Sept. 1, 2015, and applies only to an attorney ad litem appointed to represent the interests of a defendant in a delinquent tax suit on or after the effective date.

Chapter 34. Tax Sales and Redemption

Section 34.01

SB 1452 adds subsection (a-1) and amends subsection (r) to permit a commissioners court of a county to adopt rules to govern an online auction and to authorize the officer charged with selling property to conduct a public auction using online bidding and sale. Adopted rules take effect on the 90th day after the date the rules are published in the county's real property records.

Effective May 15, 2015.

Section 34.011

HB 3951 adds this section to authorize a commissioners court to require that, to be eligible to bid at a sale of real property, a person must be registered as a bidder with the county assessor-collector before the sale begins if the commissioners court by order has adopted the provisions of this section. The county assessor-collector may adopt rules governing the registration of bidders. The county assessor-collector may require a person registering as a bidder to:

- designate the person's name and address;
- provide valid proof of identification;
- provide written proof of authority to bid on behalf of another person, if applicable;
- provide any additional information reasonably required by the county assessor-collector; and
- at least annually execute a statement on a form provided by the county assessor-collector certifying that there are no delinquent property taxes owed by the person registering as a bidder to the county or to any taxing unit having territory in the county.

The bill requires the county assessor-collector to issue a written registration statement to a person who has registered as a

bidder. A person is not eligible to bid at a sale of real property unless the county assessor-collector has issued a written registration statement to the person before the sale begins.

Effective Jan. 1, 2016, and applies only to the sale of real property under Civil Practice and Remedies Code Chapter 34, Subchapter C or Tax Code Chapter 34 on or after the effective date.

Section 34.015

HB 3951 amends subsection (p) to specify that the provisions of this section apply only to a sale of real property under Tax Code Section 34.01 that is conducted in a county with a population of 250,000 or more if the commissioners court has not by order adopted the provisions of Tax Code Section 34.011 as added by the bill.

Effective Jan. 1, 2016, and applies only to the sale of real property under Civil Practice and Remedies Code Chapter 34, Subchapter C or Tax Code Chapter 34 on or after the effective date.

Section 34.03

SB 1725 amends subsection (a) to require a court clerk to send to the attorney general notice of the deposit and amount of excess proceeds from a property tax sale (regardless of the amount) if the attorney general or a state agency represented by the attorney general is named as an *in rem* defendant in the underlying suit for seizure of the property or foreclosure of a tax lien on the property.

Effective Sept. 1, 2015, and applies to the disposition of excess proceeds of a property tax foreclosure sale paid into court regardless of the date on which the foreclosure sale occurred or the date on which the proceeds were paid into the court. If on the effective date the court clerk is retaining excess proceeds and Tax Code Section 34.03(a)(3) as added by this bill applies, the bill requires



the clerk to mail the notice as soon as practicable after the effective date. The clerk may not distribute those proceeds as provided by Tax Code Section 34.03(b) before the second anniversary of the

date the notice is mailed. A claim for the proceeds made on or before that second anniversary is considered to have been made within the period provided by Tax Code Section 34.03(b).

Chapter 41. Local Review

Section 41.45

SB 1394 amends subsection (h) to require a chief appraiser and the property owner or owner's agent, before or at the beginning of an ARB hearing, to provide each other with a copy of any material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image (as an alternative to a copy of any written

material) that the person intends to offer or submit to the ARB at the hearing.

The bill adds subsection (o) to require that if the chief appraiser uses audiovisual equipment at a hearing on a protest, the appraisal office provides audiovisual equipment of the same general type, kind, and character for use during the hearing by the property owner or owner's agent.

Effective Jan. 1, 2016.

Chapter 41A. Appeal Through Binding Arbitration

Section 41A.01

SB 849 amends this section to modify the value of non-residence homestead property for which, as an alternative to a district court appeal, an owner may appeal certain ARB orders through binding arbitration, to properties with an appraised or market value of \$3 million or less, rather than \$1 million or less.

Effective Sept. 1, 2015, and applies only to a request for binding arbitration under Tax Code Chapter 41A that is filed on or after the effective date.

Section 41A.03

SB 849 amends subsection (a) to modify the deposit amount required to file for binding arbitration from \$500 to specified amounts depending on whether the property qualifies as a residence homestead under Tax Code Section 11.13 and depending on the property value as determined by the ARB order. For those properties that qualify as a residence homestead, the deposit amount is \$450 if the value of the homestead is \$500,000 or less, and \$500 if the value of the homestead is greater than \$500,000. For those properties that do not qualify as a residence homestead, the deposit amount ranges from \$500 to \$1,050, depending on the value of the property.

Effective Sept. 1, 2015, and applies only to a request for binding arbitration under Tax Code Chapter 41A that is filed on or after the effective date.

Section 41A.05

SB 849 amends subsection (b) to modify the amount of the deposit the Comptroller may retain to cover administrative costs to \$50, rather than an amount equal to 10 percent of the deposit.

Effective Sept. 1, 2015, and applies only to a request for binding arbitration under Tax Code Chapter 41A that is filed on or after the effective date.

Section 41A.06

SB 849 amends subsection (b) to require that to initially qualify to serve as an arbitrator a person must agree to conduct an arbitration for a fee that is not more than an amount ranging from \$400 to \$1,000, depending on whether the property qualifies as a residential homestead, and depending on the appraised or market value (as applicable) of the property.

Effective Sept. 1, 2015, and applies only to a request for binding arbitration under Tax Code Chapter 41A that is filed on or after the effective date.

Chapter 42. Judicial Review

Section 42.221

SB 287 amends subsection (b) to strike the \$5 fee for filing each additional petition for district court review of an ARB

order for multicounty property related to the same property in a tax year.

Effective June 19, 2015.



Section 42.227

SB 593 adds this section to permit a property owner or CAD that is a party to an appeal to district court to submit a written request for settlement discussions to the other party. The settlement discussions may include an informal settlement conference or alternative dispute resolution. The court, on motion of either party, is required to enter orders necessary to implement this section, including an order specifying the form that the settlement discussions must take or changing the deadline for expert witness designations.

On or before the 120th day after the date the written request is delivered, each party (or their attorney) is required to attend the settlement discussions and make a good faith effort to resolve the case. If the CAD is unable for any reason to attend the settlement discussions on or before the 120th day after the date the written request is delivered, the deadline to designate experts, is set as follows (notwithstanding a deadline prescribed by the Texas Rules of Civil Procedure):

1. all experts testifying for a party seeking affirmative relief must be designated 60 days before the date of trial; and
2. all other experts must be designated 30 days before the date of trial.

If a property owner is unable for any reason to attend the settlement discussions on or before the 120th day after the date the written request is delivered, Tax Code Section

42.23(d) (regarding expert witness discovery) does not apply to the parties to the appeal.

A CAD may not request or require a property owner to waive a right under the Property Tax Code as a condition of attending a settlement discussion.

Effective June 20, 2015, and applies only to a district court appeal filed on or after the effective date.

Section 42.23

SB 1760 adds subsection (i) to permit a court to give preference to testimony, regarding excessive or unequal property appraisal, of a CAD employee who is authorized to appraise real estate under Occupations Code Section 1103.201.

Effective Jan. 1, 2020, and applies only to a tax year that begins on or after the effective date.

Section 42.43

SB 1760 amends subsection (b) to modify the interest rate on a refund to a taxpayer after a court determination that lowers the taxpayer's tax bill. The new interest rate is an annual rate of 9.5 percent, rather than 2 percent plus the prime rate but not more than 8 percent.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Chapter 313. Texas Economic Development Act

Section 313.010

HB 2712 amends this section as added by Chapter 1274 (HB 1223), Acts of the 83rd Legislature, Regular Session, 2013, to add to the entities not eligible to receive an appraised value limitation an entity that has been issued a registration number under Tax Code Section 151.3595 (Property Used in Certain

Large Data Center Projects; Temporary Sales and Use Tax Exemption) as added by this bill.

Effective June 10, 2015, and does not affect tax liability accruing before the effective date. That liability continues in effect as if the bill had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

Business and Commerce Code

Section 112.004

HB 2358 adds this section in new Business and Commerce Code Chapter 112, regarding facilitating business rapid response to state declared disasters, to provide that notwithstanding any other law and except as provided by Business and Commerce Code Section 112.006, an out-of-state business entity whose transaction of business in this state is limited to the performance of disaster or emergency related work during a disaster response period is not required to:

- register with the secretary of state;
- file a tax report with or pay taxes or fees to this state or a political subdivision of this state;

- pay a property tax or use tax on equipment that is brought into the state by the entity, used only by the entity to perform disaster or emergency related work during the disaster response period, and removed from the state by the entity following the disaster response period;
- comply with state or local business licensing or registration requirements; or,
- comply with state or local occupational licensing requirements or related fees.

Effective June 16, 2015.



Section 112.006

HB 2358 adds this section to provide that an out-of-state business entity whose transaction of business in this state is limited to the performance of disaster or emergency related work during a disaster response period is subject to a

transaction tax or fee, including a motor fuels tax, sales or use tax, hotel occupancy tax, and the tax imposed on the rental of a motor vehicle, unless the entity is otherwise exempt from the tax or fee.

Effective June 16, 2015.

Civil Practice and Remedies Code

Sections 34.0445

HB 3951 amends subsections (a) and (c) to provide that an officer conducting a sale of real property in a county in which Tax Code Section 34.011 has been adopted may not execute or deliver a deed to the purchaser unless the purchaser exhibits to the officer the written registration statement issued under Tax Code Section 34.011 showing that the purchaser was a registered bidder at the sale and the deed itself recites that the purchaser exhibited the registration statement to the officer.

Effective Jan. 1, 2016, and applies only to the sale of real property under Civil Practice and Remedies Code Chapter 34, Subchapter C or Tax Code Chapter 34 on or after the effective date.

Section 101.064

SB 450 amends this section of the Texas Tort Claims Act to limit the liability of all political subdivisions (not just cities) for tort claims arising out of land the political subdivisions acquire under certain circumstances. The bill revises the section heading to include not only “Land Acquired Under

Foreclosure of Lien” but also “by Conveyance in Satisfaction of Certain Tax Debt.”

The bill amends subsections (a) and (b) to provide that a claim cannot be brought under Civil Practice and Remedies Code Chapter 101, the Texas Tort Claims Act, against a political subdivision of this state (not just a city) that acquires land under Tax Code Section 31.061 (conveyance by deed for payment of taxes) or as a result of the foreclosure of a lien held by the political subdivision, including land that was bid off to the political subdivision under Tax Code Section 34.01. This limitation on the political subdivision’s liability arises after the date the land was acquired and ends the date the land is sold, conveyed, or exchanged by the political subdivision; it covers an action committed on the land by any person, other than an agent or employee of the political subdivision; it includes any building or improvement on the land the political subdivision acquired.

Effective Sept. 1, 2015, and applies only to a claim that arises on or after the effective date, regardless of whether the land was acquired by a political subdivision before, on, or after the effective date.

Education Code

Section 41.0011

SB 1 adds this section to require that, notwithstanding any other provision of Education Code Chapter 41, in computing a school district’s wealth per student for the 2015-2016 school year, a school district’s taxable property value determined by the Comptroller is computed as if the increase in the homestead exemption to \$25,000 and the additional limitation on tax increases proposed in **SJR 1** had been in effect for the 2014 tax year.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year and expires Sept. 1, 2016.*

Section 41.004

SB 1 adds subsection (a-1) to provide that, in the event that **SJR 1** is approved by the voters, the Commissioner of Education shall review the wealth per student of districts in

the state and revise as necessary the notices required under subsection (a) of this section for the 2015-2016 school year as soon as practicable after receiving revised property values.

The bill adds subsection (b-1) which applies only to a district that has not previously held an election under Education Code Chapter 41 and is not eligible to reduce the district’s wealth per student in the manner authorized by Education Code Section 41.0041. Notwithstanding subsection (b), a district that enters into an agreement to exercise an option to reduce the district’s wealth per student under Education Code Section 41.003(3), (4), or (5), for the 2015-2016 school year may request and, as provided by Education Code Section 41.0042(a), receive approval from the Commissioner of Education to delay the date of the election otherwise required to be ordered before Sept. 1.

The bill adds subsection (c-1) to provide that, notwithstanding subsection (c), a district that receives approval from the Commissioner of Education to delay an election as provided by subsection (b-1) may adopt a tax rate for the 2015 tax



year before the Commissioner of Education certifies that the district has achieved the equalized wealth level.

Effective June 15, 2015 and expires Sept. 1, 2016.

Section 41.0042

SB 1 adds this section to require the Commissioner of Education to approve a school district's request under Education Code Section 41.004(b-1) to delay the date of the election required under Education Code Chapter 41 if the Commissioner of Education determines that the district would not have a wealth per student that exceeds the equalized wealth level in the event that **SJR 1** is approved by the voters. The bill requires the Commissioner of Education to set a date by which each school district that receives approval under this section must order the election. The bill provides that, not later than the 2016-2017 school year, the Commissioner of Education shall order detachment and annexation of property under Education Code Chapter 41, Subchapter G (Detachment and Annexation by Commissioner) or consolidation under Education Code Chapter 41, Subchapter H (Consolidation by Commissioner) as necessary to achieve the equalized wealth level for a district that receives approval under this section and subsequently fails to hold the election or does not receive voter approval at the election.

Effective June 15, 2015 and expires Sept. 1, 2017.

Section 41.0121

SB 1 adds this section to provide that, for an election under Education Code Chapter 41 that occurs during the 2015-2016 school year, Education Code Section 41.012, regarding election dates, and Election Code Section 41.001, regarding uniform election dates, do not apply to a school district that receives approval of a delayed election request under Education Code Section 41.0042. The school district is required to hold the election on a Tuesday or Saturday on or before a date specified by the Commissioner of Education.

Effective June 15, 2015 and expires on Sept. 1, 2016.

Section 41.094

SB 1 adds subsection (a-1) to require a school district that receives approval of a delayed election request under Education Code Section 41.0042 to pay for credits purchased in equal monthly payments as determined by the Commissioner of Education beginning March 15, 2016, and ending Aug. 15, 2016.

Effective June 15, 2015 and expires on Sept. 1, 2016.

Section 41.0981

SB 1 adds this section to provide that notwithstanding Education Code Section 41.098, a school district that receives approval of a request for a delayed election under Education

Code Section 41.0042 may receive the early agreement credit described under Education Code Section 41.098 for the 2015-2016 school year if the district orders the election and obtains voter approval not later than the date specified by the Commissioner of Education.

Effective June 15, 2015 and expires on Sept. 1, 2016.

Section 41.208

SB 1 adds subsection (a-1) to require the Commissioner of Education to order any detachments and annexations of property as soon as practicable after the canvass of the votes on **SJR 1**.

Effective June 15, 2015 and expires on Sept. 1, 2016.

Section 42.2518

SB 1 adds this section to provide that, for the 2015-2016 and 2016-2017 school years, a school district is entitled to additional state aid to the extent that state and local revenue is less than the state and local revenue that would have been available to the school district if the increase in the residence homestead exemption and additional limitation on tax increases had not occurred. The state aid calculation under this section is based on the lesser of the school district's currently adopted maintenance and operations tax rate or the maintenance and operations tax rate adopted for the 2014 tax year. Revenue from maintenance and operations taxes levied to pay the costs of certain lease-purchase agreements is included in the state aid calculation. The Commissioner of Education is required to compute the amount of additional state aid for each school district using information from the Comptroller and the Commissioner of Education's determination of the amount is final and may not be appealed.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year and expires on Aug. 31, 2017.*

SB 1 adds this section to provide that beginning with the 2017-2018 school year, a school district is entitled to additional state aid to the extent that state and local revenue is less than the state and local revenue that would have been available to the school district if the increase in the residence homestead exemption and additional limitation on tax increases had not occurred, excluding any state aid that would have been provided under former Education Code Section 42.2516. The state aid calculation under this section is based on the lesser of the school district's currently adopted maintenance and operations tax rate or the maintenance and operations tax rate adopted for the 2014 tax year. Revenue from maintenance and operations taxes levied to pay the costs of certain lease-purchase agreements is included in the state aid calculation. The Commissioner of Education is required to compute the amount of additional state aid for each school



district using information from the Comptroller and the Commissioner of Education's determination of the amount is final and may not be appealed.

Effective Sept. 1, 2017.

Section 42.252

SB 1 adds subsection (e) to provide that in computing each school district's local share of program cost for the 2015-2016 school year, a school district's taxable value of property under Government Code Chapter 403, Subchapter M, is determined as if the increase in the residence homestead exemption and additional limitation on tax increases, as proposed in **SJR 1**, had been in effect for the 2014 tax year.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year and expires on Sept. 1, 2016.*

Section 42.302

SB 1 adds subsection (g) to provide that in computing a school district's enrichment tax rate ("DTR") and local revenue ("LR") for the 2015-2016 school year, a school district's taxable value of property under Government Code Chapter 403, Subchapter M, is determined as if the increase in the residence homestead exemption and additional limitation on tax increases, as proposed in **SJR 1**, had been in effect for the 2014 tax year.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year and expires on Sept. 1, 2016.*

Section 46.003

SB 1 adds subsection (i) to require that in computing a school district's bond tax rate ("BTR") and taxable value of property ("DPV") for the 2015-2016 school year, a school district's taxable value of property under Government Code Chapter 403, Subchapter M, is determined as if the increase in the residence homestead exemption and additional limitation on tax increases, as proposed in **SJR 1**, had been in effect for the 2014 tax year.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year and expires on Sept. 1, 2016.*

Section 46.032

SB 1 adds subsection (d) to provide that in computing a school district's existing debt tax rate ("EDTR") and taxable value of property ("DPV") for the 2015-2016 school year, a school district's taxable value of property under Government

Code Chapter 403, Subchapter M, is determined as if the increase in the residence homestead exemption and additional limitation on tax increases, as proposed in **SJR 1**, had been in effect for the 2014 tax year.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year and expires on Sept. 1, 2016.*

Section 46.071, Subchapter D

SB 1 adds this subchapter titled "State Aid for Homestead Exemption and Limitation on Tax Increases" to provide in subsection (a) of this section that, beginning with the 2015-2016 school year, a school district is entitled to additional state aid to the extent that state and local revenue used to service eligible debt is less than the state and local revenue that would have been available to the district under Education Code Chapter 46 as it existed on Sept. 1, 2015 if the increase in the residence homestead exemption and additional limitation on tax increases proposed in **SJR 1** had not occurred.

The bill adds subsection (b) to provide that subject to subsections (c) through (e), additional state aid under this section is equal to the amount by which the loss of local interest and sinking revenue for debt service attributable to the increase in the residence homestead exemption and additional limitation on tax increases proposed in **SJR 1** is not offset by a gain in state aid under Education Code Chapter 46.

The bill adds subsection (c) to provide that for purposes of determining state aid under this section, local interest and sinking revenue for debt service is limited to revenue required to service debt eligible under Education Code Chapter 46 as of Sept. 1, 2015 (including refunding of that debt), subject to Education Code Section 46.061. The limit on state assistance under Education Code Section 46.034(a) does not apply for the purpose of determining state aid under this section.

The bill adds subsection (d) to provide that, if the amount required to pay debt service eligible under this section is less than the sum of state and local assistance provided under Education Code Chapter 46 (including the amount of additional aid provided under this section), a school district may not receive state aid under this section in excess of the amount that, when added to the school district's local interest and sinking revenue for debt service for the school year, and state aid under Education Code Chapter 46, Subchapters A and B (Instructional Facilities Allotment, and Assistance with Payment of Existing Debt, respectively), would equal the amount required to pay the school district's eligible debt service.

The bill adds subsection (e) to provide that the Commissioner of Education, using information from the Comptroller and other information as necessary, is required to compute the amount of additional state aid to which a school district



is entitled under this section and the Commissioner of Education's determination is final and may not be appealed.

Effective on the date on which the constitutional amendment proposed by SJR 1 takes effect, and if that amendment is not

approved by the voters, has no effect. Applies beginning with the 2015 tax year.

Estates Code

Section 114.101

SB 462 adds a new chapter to the Estates Code, Chapter 114 (Transfer on Death Deed), that may be cited as the "Texas Real Property Transfer on Death Act." The bill includes this section to provide that, during a transferor's life, a transfer on death deed does not:

- affect an interest or right of the transferor or any other owner, including the right to transfer or encumber the real property that is the subject of the deed; homestead rights in the property, if applicable; and property tax exemptions, including exemptions for residence homestead, persons 65 years of age or older, persons with disabilities, and veterans;
- affect an interest or right of a transferee of the real property that is the subject of the deed, even if the transferee has actual or constructive notice of the deed;

- affect an interest or right of a secured or unsecured creditor or future creditor of the transferor, even if the creditor has actual or constructive notice of the deed;
- affect the transferor's or designated beneficiary's eligibility for any form of public assistance, subject to applicable federal law;
- constitute a transfer triggering a "due on sale" or similar clause;
- invoke statutory real estate notice or disclosure requirements;
- create a legal or equitable interest in favor of the designated beneficiary; or,
- subject the real property to claims or process of a creditor of the designated beneficiary.

Effective Sept. 1, 2015.

Family Code

Sections 2.601 and 2.602, Subchapter G

SB 2065 adds this new subchapter to the Family Code titled "Freedom of Religion with Respect to Recognizing or Performing Certain Marriages." The bill provides under Family Code Section 2.601 that a religious organization, an organization supervised or controlled by or in connection with a religious organization, an individual employed by a religious organization while acting in the scope of that employment, or a clergy or minister may not be required to solemnize any marriage or provide services, accommodations, facilities, goods, or privileges for a purpose related to the solemnization, formation, or celebration of any marriage if

the action would cause the organization or individual to violate a sincerely held religious belief. The bill provides under Family Code Section 2.602 that a refusal to provide services, accommodations, facilities, goods, or privileges under Family Code Section 2.601 is not the basis for a civil or criminal cause of action or any other action by this state or a political subdivision to penalize or withhold benefits or privileges, including tax exemptions or governmental contracts, grants, or licenses, from any protected organization or individual.

Effective June 11, 2015.

Government Code

Section 403.014

HB 1261 adds subsection (a-1) to require the Comptroller, in preparing the report under subsection (a), regarding a required report on the effect of certain exemptions and other tax preferences, to use available statistical data to estimate the effect of an exemption, discount, exclusion, special valuation, special accounting treatment, special rate, or special method of reporting relating to a tax, if actual data is not available.

If the report states that the effect of a particular tax preference cannot be determined, the Comptroller is required to include in the report a complete explanation of why the Comptroller reached that conclusion.

Effective Sept. 1, 2015.

Section 403.302

SB 1 and **HB 2293** amend subsection (j) to require the Comptroller to certify the final taxable value for each school



district, appropriately adjusted to give effect to certain provisions of the Education Code related to school funding, to the Commissioner of Education as provided by the terms of a memorandum of understanding entered into between the Comptroller, the Legislative Budget Board, and the Commissioner of Education. The bill strikes provisions specifying the calculation of several final school district taxable values.

The bill repeals subsection (k), related to the requirement that, for the purposes of Education Code Section 42.2522, the Comptroller certify to the Commissioner of Education final taxable values for each school district calculated in a specified manner.

*Effective on the date on which the constitutional amendment proposed by **SJR 1** takes effect, and if that amendment is not approved by the voters, has no effect; applies beginning with the 2015 tax year (**SB 1**). Effective Jan. 1, 2016, and applies only to a certification made by the Comptroller of the adjusted taxable value for a school district to the Commissioner of Education on or after the effective date (**HB 2293**).*

Section 551.001

SB 679 amends this section to modify the definition of “governmental body” for purposes of Government Code Chapter 551 (Open Meetings) to include a joint airport board created under Transportation Code Section 22.074.

Effective May 23, 2015, and applies only to notice that is required to be posted on or after the effective date.

Section 551.0501

SB 679 adds this section to require a joint airport board created under Transportation Code Section 22.074 to post notice of each meeting on a physical or electronic bulletin board, as defined, at a place convenient to the public in the board’s administrative offices.

Effective May 23, 2015, and applies only to notice that is required to be posted on or after the effective date.

Section 551.053

HB 3357 amends subsection (a) and (c) to provide that the governing body of a water district or other district or political subdivision that extends into four or more counties shall, in addition to other notice requirements, either post the required notice of each meeting on the district’s or political subdivision’s Internet website or provide notice of each meeting to the county clerk of the county in which the administrative office of the district or political subdivision is located (which the county clerk shall post on a bulletin board at a place convenient to the public in the county courthouse).

Effective Sept. 1, 2015, and applies only to notice for a meeting held on or after the effective date.

Section 551.054

HB 3357 amends subsection (a) and (c) to provide that the governing body of a water district or other district or political subdivision that extends into fewer than four counties shall post the required notice of each meeting on the district’s or political subdivision’s Internet website, as an alternative to providing notice of each meeting to the county clerk of each county in which the district or political subdivision is located (and which each county clerk shall post on a bulletin board at a place convenient to the public in the county courthouse).

Effective Sept. 1, 2015, and applies only to notice for a meeting held on or after the effective date.

Section 551.056

SB 679 renames the title of the section to “Additional Posting Requirements for Certain Municipalities, Counties, School Districts, Junior College Districts, Development Corporations, Authorities, and Joint Boards” and amends subsection (b) to add to the list of governmental bodies and economic development corporations which must concurrently post notice of a meeting on an Internet website (in addition to the other required posting location), a joint airport board created under Transportation Code Section 22.074.

Effective May 23, 2015, and applies only to notice that is required to be posted on or after the effective date.

Section 551.121

SB 27 amends subsection (f) to require that each part of a telephone conference call meeting of a governing board of an institution of higher education, the Board for Lease of University Lands, or the Texas Higher Education Coordinating Board that is required to be open to the public be broadcast over the Internet in the manner prescribed by Government Code Section 551.128 and made available to the public in an online archive located on the Internet website of the entity holding the meeting.

Effective Sept. 1, 2015, and applies only to a meeting for which notice is posted under Government Code Section 551.043 on or after the effective date.

Section 551.128

HB 283 amends subsection (b) to include certain exceptions to the authority of a governmental body to broadcast an open meeting over the Internet. The bill adds subsection (b-1) which requires the following governmental bodies to make a video and audio recording of reasonable quality of each regularly scheduled open meeting (not including work sessions or special called meetings) and make available an archived copy of these recordings on the Internet:

- a transit authority or department subject to Transportation Code Chapters 451, 452, 453, or 460;



- an elected school district board of trustees for a school district that has a student enrollment of 10,000 or more;
- an elected governing body of a home-rule municipality that has a population of 50,000 or more; and,
- a county commissioners court for a county that has a population of 125,000 or more.

The bill adds subsections (b-2) through (b-4) and amends subsection (c) to specify the Internet availability and maintenance requirements of these archived recordings of meetings of the governmental bodies described in subsection (b-1). The bill adds subsection (b-5) to provide for an exemption if the governmental body's failure to make the required recording available is the result of a catastrophe, as defined, or a technical breakdown. Following a catastrophe or breakdown, the bill provides that a governmental body must make all reasonable efforts to make the required recording available in a timely manner.

The bill adds subsection (b-6) to authorize these governmental bodies to broadcast a regularly scheduled open meeting of the body on television.

Effective Jan. 1, 2016, and applies only to an open meeting held on or after the effective date.

Section 552.1081

SB 1697 adds this section to provide that information is excepted from the requirements of Government Code Section 552.021 if it contains identifying information under Code of Criminal Procedure Article 43.14 including that of any person who participates in an execution procedure, including a person who uses, supplies, or administers a substance during the execution, and any person or entity that manufactures, transports, tests, procures, compounds, prescribes, dispenses, or provides a substance or supplies used in an execution.

Effective Sept. 1, 2015, and applies only to a request for information that is received by a governmental body or an officer for public information on or after the effective date.

Section 552.114

HB 4046 amends this section to provide that information in a student record, as defined, at an educational institution funded wholly or partly by state revenue is confidential and that this does not prohibit the disclosure or provision of information included in an education record if the disclosure or provision is authorized by 20 U.S.C. Section 1232g or other federal law.

The bill adds subsection (d) to authorize an educational institution to redact information covered under subsection (b) from information disclosed under Government Code Section 552.021 without requesting a decision from the attorney general, except as provided by subsection (e). The bill adds subsection (e) to provide that if an applicant for admission to an educational institution or a parent or legal guardian of a minor applicant

requests information in the applicant's record, the educational institution is required to disclose any information that is related to the applicant's application for admission and that was provided to the educational institution by the applicant.

Effective Sept. 1, 2015.

Section 552.115

SB 1485 amends subsection (a) to provide an exception to the provision that a death record is public information and available to the public on and after the 25th anniversary of the date of death. The exception is that if a decedent is unidentified, the death record maintained by the vital statistics unit of the Department of State Health Services or a local registration official is public information and available to the public on and after the first anniversary of the date of death. The bill also replaces references to the "bureau of vital statistics of the Texas Department of Health" with the "vital statistics unit of the Department of State Health Services."

Effective June 1, 2015.

Section 552.117

HB 1311 amends subsection (a) to modify exceptions to the requirements of Government Code Section 552.021 for certain information related to employees of listed entities (home address, home telephone number, emergency contact information, or social security number or information that reveals whether the person has family members) to specify that the exception applies to current and former employees who work for TJJD, as juvenile probation or supervision officers certified by TJJD, or for a juvenile justice program or facility. The exceptions apply to these current or former employees regardless of whether the current or former employee complies with Government Code Section 552.024 or 552.1175.

Effective June 16, 2015.

HB 2152 amends subsection (a) to add as an exception to the requirements of Government Code Section 552.021, certain information that relates to a current or former member of the Texas military forces, as that term is defined by Government Code Section 437.001 (home address, home telephone number, emergency contact information, or social security number or information that reveals whether the person has family members).

Effective Sept. 1, 2015, and applies only to a request for information that is received by a governmental body or an officer for public information on or after the effective date.

Section 552.1175

HB 1311 reenacts and amends this section as amended by Chapters 937 (HB 1632) and 1033 (HB 2733), Acts of the 83rd Legislature, Regular Session, 2013, to provide that this section relating to specified individuals' option to notify a



governmental body that the individual chooses to restrict public access and make confidential certain information applies to current and former employees, rather than just employees, of a juvenile justice program or facility and to current and former employees, rather than just employees, who are juvenile probation and detention officers certified by TJJD. The information that the individual may choose to restrict from public access includes home address, home telephone number, emergency contact information, date of birth, or social security number of an individual or information that reveals whether the individual has family members.

Effective June 16, 2015.

Section 552.118

SB 195 amends this section relating to the confidentiality of official prescription program information to replace references of “director of the Department of Public Safety” with “Texas State Board of Pharmacy.”

Effective Sept. 1, 2016.

Section 552.142

HB 2286 renames the section title to “Exception: Confidentiality of Records of Certain Criminal History Information” and amends subsection (a) to add to the information that is excepted from the requirements of Government Code Section 552.021 if an order of nondisclosure with respect to the information has been issued under Government Code Section 411.081(d-1) relating to a person who is convicted under Penal Code Article 43.02 relating to prostitution. The bill amends subsection (b) to allow a person who is the subject of this information to deny the occurrence of the criminal proceedings, rather than the arrest and prosecution, to which the information relates except as provided.

Effective Sept. 1, 2015, and applies to a person whose conviction for an offense under Penal Code Section 43.02 is set aside under Code of Criminal Procedure, Article 42.12, Section 20(a), on or after the effective date, regardless of when the person committed the offense for which the person was convicted. This provision takes effect only if SB 1902 does not become law; if that bill becomes law, this provision has no effect.

HB 2286 amends subsection (b) to allow a person who is the subject of information for which an order of nondisclosure has been issued to deny the occurrence of the criminal proceedings, rather than the arrest and prosecution, to which the information relates except as provided.

Effective Sept. 1, 2015, and applies to a person whose conviction for an offense under Penal Code Section 43.02 is set aside under Code of Criminal Procedure, Article 42.12, Section 20(a), on or after the effective date, regardless of when the person committed the offense for which the person was convicted. This provision

takes effect only if SB 1902 becomes law; if that bill does not become law, this provision has no effect.

SB 1902 renames the section title to “Exception: Confidentiality of Records Subject to Order of Nondisclosure” and amends subsection (a) to specify the information that is excepted from the requirements of Government Code Section 552.021 if an order of nondisclosure of criminal history record information with respect to the information has been issued under Government Code Chapter 411, Subchapter E-1.

Effective Sept. 1, 2015, and applies only to the issuance of an order of nondisclosure of criminal history record information for an offense committed on or after the effective date. An offense is committed before the effective date if any element of the offense occurred before that date.

Section 552.1425

HB 2286 amends subsection (a) to add to the types of criminal history record information that a private entity may not compile or disseminate for compensation information with respect to which the entity has received notice that an order of nondisclosure has been issued under Government Code Section 411.081(d-1) relating to a person who is convicted under Penal Code Article 43.02 relating to prostitution.

Effective Sept. 1, 2015, and applies to a person whose conviction for an offense under Penal Code Section 43.02 is set aside under Code of Criminal Procedure, Article 42.12, Section 20(a), on or after the effective date, regardless of when the person committed the offense for which the person was convicted. This provision takes effect only if SB 1902 does not become law; if that bill becomes law, this provision has no effect.

SB 1902 amends subsection (a) to modify the types of criminal history record information that a private entity may not compile or disseminate for compensation to include information with respect to which the entity has received notice that an order of nondisclosure of criminal history record information has been issued under Government Code Chapter 411, Subchapter E-1.

Effective Sept. 1, 2015, and applies only to the issuance of an order of nondisclosure of criminal history record information for an offense committed on or after the effective date. An offense is committed before the effective date if any element of the offense occurred before that date.

Section 552.155

SB 46 adds this section to provide that an interior photograph taken by a chief appraiser or the chief appraiser’s representative for property tax appraisal purposes is confidential and excepted from disclosure under Government Code Section 552.021. These photographs must be disclosed to a requestor who had an ownership interest in the property improvement



shown in the photograph on the date the photograph was taken and, if relevant, may be used as evidence in and provided to the parties to a property tax protest or appeal. A photograph used as evidence remains confidential in the possession of the person to whom it is disclosed, and may not be disclosed or used for any other purpose.

The bill also provides that, notwithstanding any other law, interior photographs may be used to ascertain the location of equipment used to produce or transmit oil and gas for purposes of taxation if that equipment is located on Jan. 1 in the CAD for the preceding 365 consecutive days.

Effective Sept. 1, 2015.

Section 552.156

HB 1832 adds this section to provide that, except as otherwise provided by this section, a state agency's continuity of operations plan that outlines procedures to keep the agency operational in case of disruptions to production, finance, administration, or other essential operations is excepted from disclosure under Government Code Chapter 552. All records written, produced, collected, assembled, or maintained as part of the development or review of the plan are excepted from disclosure.

The forms, standards, and other instructional, informational, or planning materials adopted by the State Office of Risk Management to provide guidance or assistance to a state agency in developing a continuity of operations plan are public information subject to disclosure. The bill authorizes a governmental body to disclose or make available information that is confidential under this section to another governmental body or a federal agency and provides that this disclosure does not waive or affect that information's confidentiality.

Effective June 19, 2015.

Section 552.221

HB 685 adds subsections (b-1) and (b-2) to provide that, in addition to the prescribed methods of production, a public information officer complies with public information request requirements by referring a requestor to an exact Internet location or URL address on a website maintained by the political subdivision and accessible to the public if the requested information is identifiable and readily available on that website. If the person requesting the information prefers a manner other than access through the URL, the bill provides that a political subdivision must supply the information in the manner required by subsection (b).

If a public information officer for a political subdivision provides by email an Internet location or URL address, the email must contain a statement in a conspicuous font clearly indicating that the requestor may nonetheless access the

requested information by inspection or duplication or by receipt through United States mail.

Effective Sept. 1, 2015, and applies only to a request for information that is received by a governmental body or an officer for public information on or after the effective date.

Section 552.222

HB 2134 amends subsection (f) to provide that the provision that a public information request is not considered withdrawn unless a written request for clarification is sent by certified mail is subject to an exception provided by subsection (g) as added by the bill.

The bill adds subsection (g) to provide that a request for public information may be considered withdrawn under subsection (d) if the public information request was sent by electronic mail; a request for clarification or discussion or a written request for additional information was sent by electronic mail to the same electronic mail address from which the original request was sent or to another electronic mail address provided by the requestor; and the governmental body, officer for public information, or agent, as applicable, does not receive from the requestor a written response or response by electronic mail within the period described by subsection (d).

Effective Sept. 1, 2015, and applies only to a request for information that is received by a governmental body, an officer for public information, or an agent on or after the effective date.

SB 46 amends subsection (a) and adds subsection (c-1) to provide that, if a CAD photograph of an interior improvement (described by Government Code Section 552.155 as added by this bill) is requested, a public information officer or the officer's agent may require the requestor to provide additional information sufficient for the officer or agent to determine whether the requestor is eligible to receive the information under Government Code Section 552.155(b).

Effective Sept. 1, 2015.

Section 1201.0245

HB 114 adds this section to prohibit a county, municipality, special district, school district, junior college district, or other political subdivision from issuing capital appreciation bonds that are secured by property taxes unless the bonds have a scheduled maturity date that is not later than 20 years after the date of issuance and the governing body of the political subdivision has undertaken the following:

- received a written estimate of the cost of the issuance;
- determined in writing whether any personal or financial relationship exists between the members of the governing body and any financial advisor, bond counsel, bond underwriter, or other professional associated with the bond issuance; and



- posts prominently on the political subdivision's website and enters in the minutes specified information regarding the proposed bonds and current outstanding bonded indebtedness.

The governing body that makes a determination that a personal or financial relationship exists between a governing body member and specified parties is required to submit the determination to the Texas Ethics Commission. A governing body is required to regularly update the debt information posted on the political subdivision's website to ensure that the information is current and accurate.

The bill prohibits capital appreciation bond proceeds from being used to purchase the following items (unless an item has an expected useful life, determined based on the depreciable life of the asset under the Internal Revenue Code of 1986, that exceeds the bond's maturity date): items more regularly considered maintenance items or transportation-related items.

Capital appreciation bond proceeds unspent after completion of the intended project may be used only for a use identified on the political subdivision's website, unless another use is

approved by the voters of the political subdivision at an election held for that purpose.

The bill provides that the total amount of capital appreciation bonds may not exceed 25 percent of the political subdivision's total outstanding bonded indebtedness at the time of the issuance (including principal and interest to be paid).

Except as provided, a political subdivision may not extend the maturity date of an issued capital appreciation bond, including through refunding the bond. The bill allows a political subdivision to extend the maturity date only if: the extension will decrease the total amount of projected principal and interest; or the political subdivision is a school district and the maximum legally allowable tax rate for indebtedness has been adopted and TEA certifies in writing that the solvency of the permanent school fund's bond guarantee program would be threatened without the extension. This section does not apply to the issuance of refunding bonds under Government Code Chapter 1207 or capital appreciation bonds for the purpose of financing transportation projects.

Effective Sept. 1, 2015, and does not affect the validity of capital appreciation bonds issued before the effective date.

Health and Safety Code

Section 775.0821

HB 2257 amends subsection (a) to provide that this section relating to audit alternatives for emergency services districts in less populous counties applies only to those districts that, among other requirements, did not have any outstanding bonds secured by property taxes, rather than just outstanding bonds, or any outstanding liabilities secured by property taxes,

rather than just outstanding liabilities, having a term of more than one year during the previous fiscal year.

The bill adds subsection (e) to require an emergency services district that files compiled financial statements in accordance with subsection (b) and that maintains an Internet website to post on the website the compiled financial statements for the most recent three years.

Effective Sept. 1, 2015.

Local Government Code

Section 140.008

HB 1378 adds this section to require, except as provided, political subdivisions to annually report specified financial information, including information on authorized and outstanding debt obligations secured by property taxes. As an alternative to providing an annual report under subsection (f), a political subdivision may report this information to the Comptroller, as specified, and this information must be posted on the Comptroller's website. The Comptroller is required to adopt rules as provided.

Effective Jan. 1, 2016, and applies only to a fiscal year ending on or after the effective date.

Section 140.010

SB 1760 amends subsections (e) and (f) to require that a county or city describe the purpose for a tax rate increase in a notice of a proposed property tax rate that exceeds the lower of the effective tax rate or the rollback tax rate. A city and county proposed property tax rate notice must be provided in one of the specified methods and by posting it on an Internet website not later than the later of Sept. 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll, rather than not later than Sept. 1.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.



HB 1953 amends subsection (f) to require a county or city to provide the notice required by subsection (d) or (e) (both related to proposed property tax rates), as applicable, by publication or mail, as specified, and by posting on its Internet website not later than the later of Sept. 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll, rather than not later than Sept. 1.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.

Section 140.011

HB 7 adds this section to entitle qualified cities and counties to a disabled veteran assistance payment from the state to ensure that the cost of providing property tax relief to disabled veterans is shared equitably among the residents of this state. This section applies to qualified cities adjacent to a United States military installation and qualified counties in which a United States military installation is wholly or partly located.

A city or county is qualified for a fiscal year for the payment if the amount of lost property tax revenue for that fiscal year is equal to or greater than 2 percent of the local government's general fund revenue for that fiscal year.

The amount of lost property tax revenue for a city or county for a fiscal year is calculated by multiplying the property tax rate adopted under Tax Code Section 26.05 for the tax year in which the fiscal year begins by the total appraised value of all property located in the local government that is granted an exemption under Tax Code Section 11.131 for that tax year.

The amount of a disabled veteran assistance payment is calculated by subtracting from the lost property tax revenue for that fiscal year an amount equal to 1 percent of the general fund revenue for that fiscal year.

Not later than April 1 of the first year following the end of a fiscal year for which a qualified city or county is entitled to a disabled veteran assistance payment, the city or county may submit an application to the Comptroller to receive payment for that fiscal year. The bill requires the application be made on a form prescribed by the Comptroller. The Comptroller may require the city or county to submit an independent audit otherwise required by law to be prepared for the city or county for that fiscal year. A qualified city or county that does not submit an application to the Comptroller by the April 1 deadline is not entitled to a payment for the fiscal year for which the deadline applies.

The bill requires the Comptroller to review each application to determine whether the city or county applying is entitled to a disabled veteran assistance payment. If the Comptroller determines that the city or county is entitled to the payment, the Comptroller is required to remit the payment from available funds not later than the 30th day after the application date. The Comptroller is required to transfer funds to a newly created account in the state treasury for the purpose of reimbursement.

The Comptroller is required to adopt rules necessary to implement this section.

Effective Sept. 1, 2015. As soon as practicable, but not later than Dec. 1, 2015, the Comptroller is required to develop the disabled veteran assistance payment form required by the bill, Local Government Code Section 140.011. A city or county that is a qualified local government, as that term is defined by Local Government Code Section 140.011, for a fiscal year that began in the 2014 tax year is eligible to apply for a disabled veteran assistance payment for that fiscal year.

Section 191.010

HB 1681 adds this section to authorize a county clerk in a county with a population of 3.3 million or more to require a person presenting a document in person for filing in the real property records of the county to present a photo identification, as defined, to the clerk. The clerk may copy the photo identification or record information from the photo identification. The clerk may not charge a person a fee to copy or record this information. The bill provides that information copied or recorded from the photo identification is confidential. A document filed with a county clerk is not invalid solely because the county clerk did not copy a photo identification or record the information from the photo identification.

Effective June 19, 2015.

Section 193.003

SB 584 amends subsections (a) and (b) and adds subsection (d) to require a county clerk to maintain correction instruments and to provide that an index entry for a correction instrument must contain the names of the grantors and grantees as stated in the correction instrument, as defined.

Effective Sept. 1, 2015.

Section 232.001

HB 2033 adds subsection (f) to authorize a county commissioners court to require a digital map be included with a plat application submitted for approval for land that is divided into two or more tracts to lay out a subdivision, lots, or streets and other areas for use by others, and is located outside the limits of a city.

The digital map must be compatible with other mapping systems used by the county and must geo-reference the subdivision plat and related public infrastructure using the Texas Coordinate Systems adopted under Natural Resources Code Section 21.071. The digital map may be required only in a format widely used by common geographic information system software.

The bill also provides that a requirement adopted under this subsection must provide for an exemption from the requirement if the owner of the tract submits with the plat



application an acknowledged statement indicating that the digital mapping technology necessary to submit a map that complies with this subsection was not reasonably accessible.

Effective Sept. 1, 2015.

Section 232.023

HB 2033 adds subsection (f) to authorize a county commissioners court to require a digital map be included with a plat application submitted for approval for a subdivision which creates at least one lot of five acres or less intended for residential use and is located within 50 to 100 miles from an international border.

The digital map must be compatible with other mapping systems used by the county and must geo-reference the subdivision plat and related public infrastructure using the Texas Coordinate Systems adopted under Natural Resources Code Section 21.071. The digital map may be required only in a format widely used by common geographic information system software.

The bill also provides that a requirement adopted under this subsection must provide for an exemption from the requirement if the owner of the tract submits with the plat application an acknowledged statement indicating that the digital mapping technology necessary to submit a map that complies with this subsection was not reasonably accessible.

Effective Sept. 1, 2015.

Section 232.072

HB 2033 adds subsection (d) to authorize a county commissioners court to require a digital map be included with a plat application submitted for approval for a subdivision which creates at least one lot of five acres or less intended for residential purposes, located outside a city, and located in a county in which a political subdivision is eligible for and has applied for financial assistance, as specified.

The digital map must be compatible with other mapping systems used by the county and must geo-reference the subdivision plat and related public infrastructure using the Texas Coordinate Systems adopted under Natural Resources Code Section 21.071. The digital map may be required only in a format widely used by common geographic information system software.

The bill also provides that a requirement adopted under this subsection must provide for an exemption from the requirement if the owner of the tract submits with the plat application an acknowledged statement indicating that the digital mapping technology necessary to submit a map that complies with this subsection was not reasonably accessible.

Effective Sept. 1, 2015.

Section 303.041

HB 2679 amends subsection (a) to add to the rights and the powers of a public facility corporation the right to exercise any powers that a nonprofit corporation may exercise to the extent necessary or convenient to accomplish the purpose of the corporation, and the authority to grant a leasehold or other possessory interest in a public facility owned by the corporation. The bill also modifies preexisting rights and the powers of a public facility corporation as specified.

Effective June 16, 2015.

Section 303.042

HB 2679 adds subsection (f) to provide that, notwithstanding subsections (a) and (b), during the period of time that a public facility corporation owns a particular public facility, a leasehold or other possessory interest in the real property of the public facility granted by the public facility corporation shall be treated in the same manner as a leasehold or other possessory interest in real property granted by a defense base development authority under Local Government Code Section 379B.011(b).

Effective June 16, 2015.

Section 379C.004

HB 1289 amends subsection (a) to authorize the governing body of a city to adopt an urban land bank demonstration program in which the officer charged with selling real property pursuant to foreclosure of a tax lien may sell certain eligible real property by private sale for affordable housing development or other purposes, rather than just for purposes of affordable housing development, as provided by Local Government Chapter 379C, Urban Land Bank Demonstration Program Act.

Effective June 17, 2015.

Section 379C.014

HB 1289 amends subsection (a) to provide that, notwithstanding the other provisions of Local Government Chapter 379C, a land bank may acquire and sell to a developer property intended for commercial use, rather than sell property to a developer to allow the construction of a grocery store that has at least 6,000 square feet of enclosed space and that offers for sale fresh produce and other food items for home consumption.

The bill amends subsection (c) to provide that a sale under this section within the four-year period following the date of acquisition of the property by the land bank is for a public purpose.

Effective June 17, 2015.



Section 399.008

HB 3187 amends subsection (a) to modify the required actions for a governing body to establish a program under Local Government Code Chapter 399, Property Assessed Clean Energy Act, to (among other actions that are required to be taken in a specified order): adopt a resolution of intent that includes, among other items, a statement identifying

the appropriate representative of the local government (rather than identifying the appropriate local official) and the appropriate assessor-collector for purposes of consulting regarding collecting the proposed contractual assessments (rather than proposed contractual assessments with property taxes) imposed on the assessed property.

Effective June 16, 2015.

Occupations Code

Section 51.404

HB 3742 repeals this section related to Texas Commission of Licensing and Regulation waivers of prerequisites to obtaining a license after reviewing the applicant's credentials and determining that the applicant holds a license issued by another jurisdiction that has licensing requirements substantially equivalent to those of this state or waivers of prerequisites to obtaining a license for an applicant who holds a license issued by another jurisdiction with which this state has a reciprocity agreement.

Effective Sept. 1, 2015.

Section 51.4041

HB 3742 adds this section to authorize the Texas Commission of Licensing and Regulation, TDLR, or the executive director of TDLR, to adopt alternative means of determining or verifying a person's eligibility for a license issued by TDLR, including evaluating the person's education, training, experience, and military service. Notwithstanding any other law, the commission or the executive director may waive any prerequisite for obtaining a license if the applicant currently holds a similar license issued by another jurisdiction that has substantially equivalent requirements or has a reciprocity agreement with this state. The bill authorizes TDLR, with approval of the governor, to enter into an agreement with another state to allow for licensing by reciprocity.

Effective Sept. 1, 2015, and applies only to an application for a license submitted to TDLR on or after the effective date.

Section 1103.003

SB 1007 amends and adds several subdivisions to define "appraisal review," "appraiser trainee," "certified appraiser," "licensed appraiser," and "supervisory appraiser," and strikes certain terms and definitions.

Effective Jan. 1, 2016.

Section 1103.004

SB 1007 amends this section to strike the term "salesperson" and replace it with "sales agent." The bill also provides that an appraiser who is certified by a jurisdiction other than this

state is not prohibited from performing an appraisal review of an appraisal performed on real property in this state, if the appraiser does not offer an opinion of value as part of the appraisal review.

Effective Jan. 1, 2016.

Section 1103.005

SB 1007 repeals this section which previously provided that a person was not required to be licensed as a real estate broker or salesperson under Occupations Code Chapter 1101 to appraise real property in this state if the person is certified or licensed or approved as an appraiser trainee under Occupations Code Chapter 1103 or certified or licensed as a real estate appraiser by another state.

Effective Jan. 1, 2016.

Section 1103.006

SB 1007 amends this section to provide that TALCB is subject to Government Code Chapter 325 (Texas Sunset Act) and, unless continued in existence as provided by that chapter, is abolished, and this chapter and Occupations Code Chapter 1104 expire Sept. 1, 2019.

Effective Jan. 1, 2016.

Section 1103.0545

SB 1007 adds this section to provide that a person who is appointed to and qualifies for office as a TALCB member may not vote, deliberate, or be counted as a member in attendance at a board meeting until the person completes a training program that complies with specified requirements.

The bill provides that a person appointed to TALCB is entitled to reimbursement for the travel expenses incurred in attending the training program, regardless of whether the attendance at the program occurs before or after the person qualifies for office.

Effective Jan. 1, 2016.



Section 1103.055

SB 1007 amends this section to increase the term length of an appointed TALCB member from two to six years. The terms of one or two, rather than two, appraiser members and one or two, rather than two, public members expire on Jan. 31 of each odd-numbered year, rather than each year. The bill requires the governor to appoint a person to fill an unexpired term in the event of a vacancy.

Effective Jan. 1, 2016, and does not affect the terms of TALCB members who are serving on the effective date. Members appointed to fill vacancies occurring on or after the effective date shall be appointed to serve staggered terms in accordance with this section.

Section 1103.056

SB 1007 amends this section to require the governor to designate a TALCB member who is an appraiser to serve as presiding officer of the board.

Effective Jan. 1, 2016.

Section 1103.057

SB 1007 amends subsection (c) to require the TALCB commissioner to notify the presiding officer of the board of a potential ground for removal from TALCB. If the potential ground for removal involves the presiding officer, the commissioner is required to notify the next highest ranking officer of the board. The presiding officer, or next highest ranking officer as applicable, is required to immediately notify the governor and the attorney general, rather than just the governor, that a potential ground for removal exists.

Effective Jan. 1, 2016.

Section 1103.058

SB 1007 amends this section to authorize TALCB to determine by rule what constitutes a “day” or “actual and necessary expenses” for reimbursement purposes.

Effective Jan. 1, 2016.

Section 1103.060

SB 1007 adds this section to permit a TALCB member or employee to make a presentation to a group of certificate or license holders for which the certificate or license holders may receive certain continuing education credit for renewal. The TALCB member or employee may not receive compensation for the presentation, but may be reimbursed for reasonable travel expenses.

Effective Jan. 1, 2016.

Section 1103.101

SB 1007 amends subsection (b) to authorize TALCB to delegate to the TALCB commissioner the responsibility for administering Occupations Code Chapters 1103 and 1104, related to appraisal management companies, rather than just Occupations Code Chapter 1103.

Effective Jan. 1, 2016.

Section 1103.102

SB 1007 amends this section to authorize TALCB to employ other officers and employees as necessary to administer Occupations Code Chapters 1103 and 1104, related to appraisal management companies, rather than just Occupations Code Chapter 1103.

Effective Jan. 1, 2016.

Section 1103.103

SB 1007 amends this section to require the TALCB commissioner, rather than the administrator of the Texas Real Estate Commission, to determine the salaries of TALCB officers and employees.

Effective Jan. 1, 2016.

Section 1103.104

SB 1007 amends this section to require the TALCB commissioner to administer rules, review and recommend fees, and perform any other duty prescribed by TALCB under Occupations Code Chapters 1103 and 1104, related to appraisal management companies, rather than just Occupations Code Chapter 1103.

Effective Jan. 1, 2016.

Section 1103.151

SB 1007 amends this section to strike certain references to rules regarding appraisal trainee approvals. The bill permits TALCB to adopt rules relating to the “qualifying” education and experience required for certifying or licensing an appraiser or appraiser trainee.

Effective Jan. 1, 2016.

Section 1103.153

SB 1007 amends this section to authorize TALCB to adopt rules relating to “qualifying,” and not just “continuing,” education. The bill permits TALCB to adopt rules relating to the requirements for approval of a provider, course, or instructor for qualifying or continuing education.

Effective Jan. 1, 2016.



Section 1103.154

SB 1007 amends this section to authorize TALCB to adopt rules requiring an “appraiser trainee,” and not just a certified or licensed appraiser, to comply with standards of competency, professional conduct, and ethics prescribed by USPAP. The bill also permits TALCB to adopt rules relating to the standards for the development of an appraisal and the conveyance of an appraisal report by an “appraiser trainee” (not just a “certified or licensed appraiser”); and the standards are to be “recognized as substantially equivalent to,” and not just consistent with USPAP.

Effective Jan. 1, 2016.

Section 1103.155

SB 1007 amends subsection (c) to require TALCB to send a copy of the roster of persons who are certified or licensed under Occupations Code Chapter 1103 to the appraisal subcommittee at least weekly, rather than annually.

Effective Jan. 1, 2016.

Section 1103.157

SB 1007 amends this section to authorize TALCB to solicit, accept, and administer gifts, grants, and donations of any kind from any public or private source for the purposes of Occupations Code Chapters 1103 and 1104, rather than just Occupations Code Chapter 1103.

Effective Jan. 1, 2016.

Section 1103.159

SB 1007 amends this section to modify the terms, number of members, provisions for vacancies, and method of holding meetings for the TALCB advisory committee.

Effective Jan. 1, 2016, and does not affect the terms of the members of the advisory committee who are serving on the effective date.

Not later than the 60th day after the effective date, the governor is required to appoint the two new members of the advisory committee to serve staggered terms in accordance with this section.

Section 1103.201

SB 1007 amends subsection (a) to prohibit an appraiser trainee from performing an appraisal of real estate unless the appraiser trainee is acting under the “supervision of a supervisory appraiser,” rather than just the “sponsorship of a certified appraiser.” The bill also modifies subsection (b) to provide that unless the person holds the appropriate license or certification, a person may not use the title “certified real estate appraiser” (rather than “state-certified real estate appraiser”) or “licensed real estate appraiser” (rather than “state-licensed real estate appraiser”).

Effective Jan. 1, 2016.

Section 1103.2015

SB 1007 repeals this section related to general application requirements of providing an applicant’s current mailing address, telephone number, and email address, if available.

Effective Jan. 1, 2016.

Section 1103.202

SB 1007 amends this section to require that, to be eligible for a certificate or license, rather than just certificate, an applicant must pass the applicable examination, rather than just examination, and comply with the requirements of Occupations Code Sections 1103.203 and 1103.2031, in addition to existing requirements in previous law.

Effective Jan. 1, 2016, and applies only to an application for a license or certificate submitted to TALCB on or after the effective date.

Section 1103.203

SB 1007 amends this section to add new disclosure requirements related to criminal history and background in an application for an appraisal certificate or license, rather than specify license eligibility requirements. The bill specifies required contact information to be included in the application and requires that the applicant notify TALCB of any changes to the contact information while the application is pending.

Effective Jan. 1, 2016, and applies only to an application for a license or certificate submitted to TALCB on or after the effective date.

Section 1103.2031

SB 1007 adds this section to permit TALCB to require by rule that an applicant for a certificate or license or renewal of an unexpired certificate or license submit a complete and legible set of fingerprints, on a prescribed form, for the purpose of obtaining criminal history information. The bill provides that if TALCB implements the fingerprint requirement, it may not issue or renew a certificate or license to an applicant who does not comply and must conduct a criminal history check using information provided by the applicant as well as law enforcement authorities. The board is authorized to enter into an agreement with DPS or other federally authorized entity to administer a criminal history check, and may authorize those entities to collect a fee from each applicant to cover the incurred costs.

Effective Jan. 1, 2016.

Section 1103.204

SB 1007 amends subsection (c) to replace the term “salesperson” with “sales agent” and strikes the reference to Occupations Code Section 1103.203(2).

Effective Jan. 1, 2016, and applies only to an application for a license or certificate submitted to TALCB on or after the effective date.



Section 1103.205

SB 1007 amends subsections (a) and (c) to strike a reference to Occupations Code Section 1103.208 which is no longer in statute and add the word “mortgage” after “real estate” and before “lending officer.”

Effective Jan. 1, 2016, and applies only to an application for a license or certificate submitted to TALCB on or after the effective date.

Section 1103.206

SB 1007 amends subsection (b) to strike the requirement that TALCB “must rely on appropriate sampling techniques that are applied to not more than five percent of the license applications.” The bill retains the pre-existing requirement that the method to verify the evidence of applicants’ appraisal experience “include the review of appraisal experience of all applicants for certification.”

Effective Jan. 1, 2016.

Section 1103.207

SB 1007 amends subsection (a) to replace the phrase “consumer complaint or peer complaint” with “formal complaint” in the provision relating to additional information TALCB may obtain from an applicant for a certificate or license based on a complaint against the applicant.

Effective Jan. 1, 2016.

Section 1103.209

SB 1007 amends subsection (a) to require TALCB to issue a reciprocal license or certificate to an applicant from another state, if the applicant complies with the requirements of Occupations Code Sections 1103.203 and 1103.2031 and meets other requirements.

Effective Jan. 1, 2016.

Section 1103.2091

SB 1007 amends this section to make clarifying changes regarding probationary certificates or licenses.

Effective Jan. 1, 2016.

Section 1103.211

SB 1007 amends subsection (b) to add requirements for a person to renew an appraisal certificate or license by satisfying TALCB as to the person’s honesty, trustworthiness, and integrity; and complying with the requirements of Occupations Code Sections 1103.203 and 1103.2031.

The bill amends subsection (c) to require that for specified purposes TALCB accept as continuing education any educational offering that complies with the guidelines recognized by the Appraiser Qualifications Board that a certified or licensed

appraiser was awarded by a provider of qualifying appraisal education approved by TALCB, rather than awarded by a national appraiser organization approved by TALCB.

Effective Jan. 1, 2016.

Section 1103.2111

SB 1007 amends this section to strike references to “trainee approval.”

Effective Jan. 1, 2016.

Section 1103.213

SB 1007 amends this section to modify the deadline before which the certificate or license of an appraiser or appraiser trainee may be placed on inactive status after expiration of the certificate or license if certain requirements are met. The deadline is changed from not later than the first anniversary of the expiration date to not later than the 180th day after the expiration date. The bill also provides that an appraiser or appraiser trainee must meet the requirements of Occupations Code Section 1103.2111.

The bill adds to the conditions that must be met for TALCB to be required to return an appraiser’s certificate or license to active status to include that the appraiser satisfies TALCB as to the person’s honesty, trustworthiness, and integrity; and complies with the requirements of Occupations Code Sections 1103.203 and 1103.2031. The bill also modifies the condition that the appraiser submit proof of complying with continuing education requirements to specify the proof of compliance is for the cumulative continuing education requirements during the period the license has been on inactive status and strikes the requirement that this condition must be met during the two years preceding the date the application for an active license is filed with TALCB.

Effective Jan. 1, 2016.

Section 1103.252

SB 1007 amends this section to provide that TALCB or the testing service, rather than just the testing service, may collect an appraiser examination fee from an applicant for a certificate or license.

Effective Jan. 1, 2016.

Section 1103.253

SB 1007 amends this section to provide that TALCB or the testing service shall offer the appraiser examination at least once each month in Austin and at other locations and times as determined or required by TALCB. The bill requires TALCB to provide public notice of all examinations on its Internet website. The bill strikes all previous language related to time, place or notice of appraiser examinations.

Effective Jan. 1, 2016.



Section 1103.255

SB 1007 amends this section to provide that an applicant for an appraiser examination must fulfill applicable experience requirements for a certificate or license before taking an examination rather than not fulfill this requirement. The bill also modifies the section name to “Experience Required Before Taking Examination.”

Effective Jan. 1, 2016.

Section 1103.257

SB 1007 amends subsection (a) to require that not later than the 10th day, rather than the 31st day, after the date a person takes an appraiser examination, TALCB or the testing service, rather than just TALCB, must notify the person of the results. The bill strikes language related to TALCB receiving results from a national testing service and then TALCB notifying the person not later than the 31st day after the date TALCB received those results.

The bill amends subsection (b) to provide that if notice of the appraiser examination results will be delayed for more than 10 days, rather than 90 days, after the examination date, TALCB shall notify each examinee of the reason for the delay not later than the 10th day, rather than the 90th day.

Effective Jan. 1, 2016.

Section 1103.302

SB 1007 amends this section to add payment of the required fee to the requirements for registering with TALCB.

Effective Jan. 1, 2016.

Section 1103.303

SB 1007 amends this section to replace a reference to “Appraiser Qualifications Board” with “Appraisal Subcommittee” in the provision regarding a person’s eligibility to register with TALCB if the person is certified or licensed by another state.

Effective Jan. 1, 2016.

Section 1103.351

SB 1007 amends this section to provide that TALCB may authorize a certified appraiser to “supervise” (rather than “sponsor”) an appraiser trainee if the certified appraiser meets TALCB requirements consistent with applicable federal law and that the trainee may have more than one “supervisory” appraiser (rather than “sponsor”).

Effective Jan. 1, 2016.

Section 1103.352

SB 1007 amends this section to require that an applicant for a license as an appraiser trainee and each supervisory appraiser

of the applicant must apply to TALCB using the online application on TALCB’s Internet website or on a TALCB prescribed form.

Effective Jan. 1, 2016, and applies only to an application for a license or certificate submitted to TALCB on or after the effective date.

Section 1103.353

SB 1007 amends this section to provide that an applicant is eligible for a “license” (rather than “approval”) as an appraiser trainee if the applicant complies with the requirements of Occupations Code Sections 1103.203 and 1103.2031, in addition to other pre-existing requirements.

Effective Jan. 1, 2016, and applies only to an application for a license or certificate submitted to TALCB on or after the effective date.

Section 1103.354

SB 1007 amends this section to provide that the supervisory appraiser of a trainee is responsible to the public and to TALCB for the appraiser trainee’s reports and conduct, rather than just conduct. The bill also replaces references to a “sponsor or authorized sponsor” with “supervisory appraiser.”

Effective Jan. 1, 2016.

Section 1103.355

SB 1007 amends subsection (a) to replace a reference to “appraiser trainee’s authority” with “appraiser trainee’s license” in relation to the reprimand of an appraiser or revocation of an appraiser trainee’s license for violation of Occupations Code Chapter 1103 or rules adopted under Occupations Code Chapter 1103, Subchapter H (Appraiser Trainees).

Effective Jan. 1, 2016.

Section 1103.356

SB 1007 amends this section to replace a reference to an “approval” as an appraiser trainee with a “license” as an appraiser trainee in relation to the requirements for renewing a license as an appraiser trainee. The bill also amends the section title to replace the word “approval” with “license” to rename the title to “Renewal of Appraiser Trainee License.”

Effective Jan. 1, 2016.

Section 1103.405

SB 1007 amends this section relating to professional standards and to those subject to Occupations Code Chapter 1103 complying with the most current edition of USPAP or other standards provided by TALCB rule that are at least as stringent as USPAP. The bill strikes the reference to an “approval” issued under Occupations Code Chapter 1103 and adds the term “registration.”

Effective Jan. 1, 2016.



Section 1103.451

SB 1007 amends this section relating to the initiation of the complaint process. The bill provides that the process is initiated by submitting to TALCB a written “allegation of a violation of this chapter,” Occupations Code Chapter 1103, (not just a “complaint”), on a TALCB prescribed form. The bill also authorizes TALCB, on its own motion, to file a formal complaint against an appraiser trainee or a registrant under Occupations Code Chapter 1103, Subchapter G (Temporary Appraisal Authority for Out-of-State Appraisers).

The bill prohibits TALCB from conducting an investigation of a person certified, licensed, or registered under Occupations Code Chapter 1103 or Chapter 1104 for an allegation of a violation submitted to TALCB more than four years after the alleged violation occurred.

Effective Jan. 1, 2016, and applies only to a disciplinary proceeding or a contested case hearing for conduct that occurs on or after the effective date.

Section 1103.452

SB 1007 amends subsection (a) to provide that TALCB shall review and investigate an alleged act or omission that “is the subject of an allegation submitted or a formal complaint filed” under Occupations Code Section 1103.451. This standard replaces TALCB review and investigation on receipt of a complaint or on its own motion of an alleged act or omission that TALCB “believes is a ground for disciplinary action.”

The bill amends subsection (b) to provide that an investigator designated by the commissioner (rather than the TALCB presiding officer), shall investigate each allegation or formal complaint. The bill strikes language requiring a determination of whether “probable cause exists for a hearing on the complaint.”

The bill amends subsection (c) to provide that if TALCB determines at any time that an allegation or formal complaint “is inappropriate or without merit,” (rather than “does not present facts that are grounds for disciplinary action”), TALCB or the commissioner shall dismiss the complaint and may not take further action.

The bill adds subsection (d) to provide that, for purposes of subsection (c), a determination that the allegation or complaint is inappropriate or without merit includes a determination that the allegation or complaint:

- is not within TALCB’s jurisdiction,
- was made in bad faith or filed for the purpose of harassment or to gain a competitive or economic advantage, or
- lacks sufficient basis in fact or evidence.

Effective Jan. 1, 2016, and applies only to a disciplinary proceeding or a contested case hearing for conduct that occurs on or after the effective date.

Section 1103.453

SB 1007 amends subsection (b) to require that a peer investigative committee consists of two or more, rather than three, certified or licensed appraisers.

Effective Jan. 1, 2016.

Section 1103.455

SB 1007 amends subsection (a) to require that at the conclusion of the investigation of a complaint, the investigator shall prepare, rather than submit to TALCB, a written report to enable TALCB to determine what further action is necessary.

Effective Jan. 1, 2016.

Section 1103.456

SB 1007 amends this section to authorize, as one of several options, that TALCB permit the appraiser or appraiser trainee who is the subject of the complaint to participate in a voluntary discussion of the facts and circumstances of the alleged violation (rather than attend an informal discussion as provided by Occupations Code Section 1103.457—which is repealed by this bill).

Effective Jan. 1, 2016.

Section 1103.457

SB 1007 repeals this section related to informal discussions of a complaint.

Effective Jan. 1, 2016.

Section 1103.458

SB 1007 amends subsection (d) to provide that a TALCB member who participates in negotiating a consent order under this section is disqualified, rather than is not disqualified, from participating in the adjudication of a contested case that results from the negotiation.

The bill adds subsection (g) to provide that an appraiser or appraiser trainee may be disciplined for failure to comply with a consent order.

Effective Jan. 1, 2016, and applies only to a disciplinary proceeding or a contested case hearing for conduct that occurs on or after the effective date.

Section 1103.459

SB 1007 amends subsection (d) to provide that an appraiser or appraiser trainee may be “disciplined,” rather than “prosecuted,” for failure to comply with a consent agreement.

Effective Jan. 1, 2016, and applies only to a disciplinary proceeding or a contested case hearing for conduct that occurs on or after the effective date.



Section 1103.460

SB 1007 changes the title of this section from “Public Availability of Final Decision” to “Confidentiality of Investigation Material.” The bill strikes the language of this section entirely which previously provided for the public availability of a TALCB final decision relating to disciplinary action. Instead, the bill sets forth in subsections (a) through (e) provisions relating to the confidentiality and terms of disclosure of information or material prepared or compiled in connection with a complaint, investigation, or audit of any person subject to TALCB jurisdiction.

Effective Jan. 1, 2016.

Section 1103.519

SB 1007 amends this section to provide that a party to a contested case hearing under Occupations Code Chapter 1103, may file a motion for rehearing (rather than application) with TALCB and this motion is governed by Government Code Chapter 2001. This amendment replaces the previous requirement to file an application for rehearing not later than the 20th day after the date a final decision is issued in a contested case and strikes language pertaining to the denial of an application. The bill also renames the section title to “Motion for Rehearing.”

Effective Jan. 1, 2016, and applies only to a disciplinary proceeding or a contested case hearing for conduct that occurs on or after the effective date.

Section 1103.522

SB 1007 amends this section to prohibit a person whose certificate or license application has been denied after a hearing under Occupations Code Section 1103.508 from applying to TALCB for a certificate or license until the second anniversary of the denial date.

Effective Jan. 1, 2016.

Transportation Code

Section 280.003

HB 3002 amends subsection (b) which provides for the establishment of certain streetlights and the collection of a certain streetlight fee only in the unincorporated area of a county that has any of its territory located within 150 miles of an international boundary. In a county commissioners court’s order to provide for streetlights along a county road located in a subdivision, the bill authorizes the county commissioners

Section 1103.523

SB 1007 adds this section to authorize an administrative law judge to award specified reasonable costs to TALCB on a request for and proof of the costs, if a respondent fails to appear for a hearing under Occupations Code Section 1103.510.

Effective Jan. 1, 2016, applies only to a disciplinary proceeding or a contested case hearing for conduct that occurs on or after the effective date.

Section 1103.552

SB 1007 adds subsection (c) to require, notwithstanding any other law, an administrative penalty collected under this section to be deposited in a restricted fund maintained and operated by TALCB to develop educational programs for appraisers or conduct studies that enhance consumer protection.

Effective Jan. 1, 2016.

Section 1103.5525

SB 1007 adds this section to permit TALCB to issue a cease and desist order prohibiting a person from engaging in an activity if it appears to TALCB that a person is violating Occupations Code Chapter 1103 or Chapter 1104 or a rule adopted under those chapters. The order is permitted only after notice and opportunity for a hearing. A violation of the order constitutes grounds for imposing an administrative penalty.

Effective Jan. 1, 2016.

Section 1152.053

HB 7 repeals this section relating to the increased registration fee and the increased renewal registration fee under Occupations Code Chapter 1152, Property Tax Consultants.

Effective Sept. 1, 2015, and does not affect a surcharge, additional fee, additional charge, fee increase, tax, or late fee imposed before the effective date, and the law in effect before the effective date is continued in effect for purposes of the liability for and collection of those surcharges, additional fees, additional charges, fee increases, taxes, and late fees.

court to provide (among other items) for the collection of a streetlight fee by the county tax assessor-collector, rather than by the county or another public or private entity with which the county may contract.

The bill adds subsection (d) to require the county tax assessor-collector of a county in which a fee is imposed to include the fee in the tax bill prepared under Tax Code Section 31.01, for each landowner whose real property is benefited by the street lights.



The tax bill is required to separately state the amount of the fee and the county tax assessor-collector is required to collect the fee in the same manner that county property taxes are collected.

The bill adds subsection (e) to permit the county commissioners court to obtain a lien against real property benefited by the street lights to secure payment of the fee. To obtain the lien, the county commissioners court must file a notice with the county clerk that includes a statement that the fee has been imposed on the landowner and the amount of the fee, a legal description of the property to which the lien attaches, and the name of the landowner, if known.

The bill adds subsection (f) to provide that the lien authorized by this section exists in favor of the county and attaches to the real property on the date the notice of lien is filed with the county clerk. The bill specifies that the lien is inferior to a mortgage lien recorded with the county clerk before the date the lien authorized by this section attaches to the property. A county is not permitted to foreclose the lien if the lien is the only lien attached to the property.

Effective Sept. 1, 2015, and applies only to a fee imposed by a county under Transportation Code Section 280.003, as amended by the bill, on or after the effective date.

Utilities Code

Section 35.009

SB 776 adds this section to provide that a city-owned utility that is required to apply for a certificate of public convenience and necessity to construct, install, or extend a transmission facility within ERCOT under Utilities Code Chapter 37, regarding Certificates of Convenience and Necessity, is entitled to recover, through the utility's wholesale transmission rate, reasonable payments made to a taxing entity in lieu of property taxes on that facility provided that:

- the utility enters into a written agreement with the governing body of the taxing entity related to the payments,

Section 521.001

HB 1080 amends subsection (a) (8-a) to modify the definition of "state judge" to include a judge of a statutory probate court of this state and an associate judge appointed under Government Code Chapter 54A or Health and Safety Code Chapter 574.

Effective June 16, 2015.

Section 521.049

HB 1464 amends subsection (d) to add to the reasons for which DPS is required to provide, without charge, to chief appraisers a copy of each driver's license record or personal identification certificate record held by DPS or information as shown in those records, the applicability to certain individuals of additional notice provisions under Tax Code Chapter 23, Subchapters C and D.

Effective Sept. 1, 2015.

- the amount paid is the same as the amount the utility would have to pay to the taxing entity on that transmission facility if the facility were subject to property taxation,
- the governing body of the taxing entity is not the governing body of the utility, and
- the utility provides the PUC with a copy of the written agreement and any other information the PUC considers necessary in relation to the agreement.

Effective Sept. 1, 2015, and applies only to a transmission facility for which construction began on or after the effective date.

Water Code

Section 49.2361

SB 1760 adds this section to require that if a water district proposes to adopt a combined tax rate that would authorize the qualified voters of the district by petition to require a rollback election, the notice required under Water Code Section 49.236 must include a description of the purpose of the proposed tax rate increase.

Effective Jan. 1, 2016, and applies only to a tax year that begins on or after the effective date.



Texas Constitution

Article VIII, Section 1-b

SJR 1 amends subsections (c), (d), and (e) to increase the mandatory homestead exemption for school districts from \$15,000 to \$25,000 and to require tax ceilings for taxpayers who are age 65 or older, or disabled, be reduced to reflect the additional exemption. The Legislature is permitted to prohibit the governing body of a political subdivision from reducing the amount of or repealing an exemption adopted under subsection (e).

This amendment will be put before the voters at an election to be held Nov. 3, 2015. If approved by the voters, the amendments to Sections 1-b(c), (d), and (e), Article VIII, of the Texas Constitution would take effect for the tax year beginning Jan. 1, 2015.

HJR 75 adds subsection (j-1) to authorize the Legislature by general law to provide that the surviving spouse of a disabled veteran who would have qualified for a property tax exemption of all or part of the market value of the disabled veteran's residence homestead under subsection (i) of this section if that subsection had been in effect on the date the disabled veteran died is entitled to a property tax exemption of the same portion of the market value of the same property to which the disabled veteran's exemption would have applied

if the surviving spouse otherwise meets the requirements of subsection (j) of this section. The resolution amends subsection (k) to provide for these surviving spouses to subsequently qualify a different property as the surviving spouse's residence homestead for an exemption in an amount equal to the dollar amount of the exemption of the former homestead in the last year in which the surviving spouse received the exemption for that homestead if the surviving spouse has not remarried since the death of the disabled veteran.

This amendment will be put before the voters at an election to be held Nov. 3, 2015. If approved by the voters, the amendments to Section 1-b, Article VIII, of the Texas Constitution would take effect for the tax year beginning Jan. 1, 2016.

Article VIII, Section 29

SJR 1 adds this section to prohibit, after Jan. 1, 2016, a law that imposes a transfer tax on a transaction that conveys fee simple title to real property and provides certain exceptions.

This amendment will be put before the voters at an election to be held Nov. 3, 2015.

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