

Amend SB 1 (senate committee printing) as follows:

(1) In SECTION 4 of the bill, in added Section 5.07(g)(3), Tax Code (page 2, line 14), strike "real-time tax rate database" and substitute "real-time tax database".

(2) In SECTION 4 of the bill, in added Section 5.07(g)(3), Tax Code (page 2, lines 14 and 15), strike "tax rate officer" and substitute "tax notice officer".

(3) In SECTION 9 of the bill, in added Section 6.05(k), Tax Code (page 3, lines 47 and 48), strike "office of tax rate notices" and substitute "office of tax notices".

(4) In SECTION 9 of the bill, in added Section 6.05(k), Tax Code (page 3, lines 51 and 53 through 54), strike "tax rate officer" and substitute "tax notice officer".

(5) In SECTION 9 of the bill, in added Section 6.05(k), Tax Code (page 3, line 57), strike "Office of Tax Rate Notices" and substitute "Office of Tax Notices".

(6) In SECTION 25 of the bill, in added Section 26.04(d-3), Tax Code (page 9, line 8), strike "worksheets" and substitute "tax rate calculation forms".

(7) In SECTION 25 of the bill, in amended Section 26.04(e), Tax Code (page 9, line 16), strike ", if applicable,".

(8) In SECTION 25 of the bill, in added Section 26.04(e-2), Tax Code (page 10, lines 7 and 12), strike "tax rate officer" and substitute "tax notice officer".

(9) In SECTION 25 of the bill, in added Section 26.04(e-2), Tax Code (page 10, line 11), strike "real-time tax rate database" and substitute "real-time tax database".

(10) In SECTION 25 of the bill, in added Section 26.04(e-2)(1), Tax Code (page 10, lines 19 and 20), strike "real-time tax rate notice" and substitute "real-time tax notice".

(11) In SECTION 25 of the bill, in added Section 26.04(e-5), Tax Code (page 10, line 36), strike "worksheets" and substitute "tax rate calculation forms".

(12) In SECTION 25 of the bill, in amended Section 26.04(g), Tax Code (page 10, line 48), strike "tax rate officer" and substitute "tax notice officer".

(13) In SECTION 32 of the bill, in added Section

26.05(d-2)(1), Tax Code (page 16, line 15), strike "tax rate officer" and substitute "tax notice officer".

(14) In SECTION 32 of the bill, in added Section 26.05(d-2)(2)(A), Tax Code (page 16, line 20), strike "real-time tax rate database" and substitute "real-time tax database".

(15) In SECTION 32 of the bill, in added Section 26.05(d-2)(2)(A), Tax Code (page 16, line 21), strike "tax rate officer" and substitute "tax notice officer".

(16) In SECTION 32 of the bill, in added Section 26.05(d-2)(2)(B), Tax Code (page 16, line 25), strike "real-time tax rate database" and substitute "real-time tax database".

(17) In SECTION 32 of the bill, in added Section 26.05(d-2)(2)(B), Tax Code (page 16, line 25), strike "tax rate officer" and substitute "tax notice officer".

(18) In SECTION 33 of the bill, in added Section 26.052(c)(3), Tax Code (page 17, lines 11 and 12), strike "maintained by the taxing unit, if applicable" and substitute "of the taxing unit".

(19) In SECTION 34 of the bill, in amended Section 26.06(c), Tax Code (page 21, line 41), strike "operated by" and substitute "of".

(20) In SECTION 43 of the bill (page 28, lines 26 through 39), strike added Sections 26.16(d-1) and (d-2), Tax Code, and substitute the following:

(d-1) In addition to posting the information described by Subsection (a), the county assessor-collector shall post on the Internet website of the county for each taxing unit all or part of the territory of which is located in the county:

(1) the tax rate calculation forms used by the designated officer or employee of each taxing unit to calculate the equivalent and rollback tax rates of the unit for the most recent five tax years beginning with the 2018 tax year, as certified by the designated officer or employee under Section 26.04(d-2); and

(2) the name and official contact information for each member of the governing body of the taxing unit.

(d-2) Not later than August 1, the county assessor-collector shall post on the website the tax rate

calculation forms described by Subsection (d-1)(1) for the current tax year.

(21) In SECTION 44 of the bill, in the heading to added Section 26.17, Tax Code (page 28, line 42), strike "REAL-TIME TAX RATE DATABASE" and substitute "REAL-TIME TAX DATABASE".

(22) In SECTION 44 of the bill, in added Section 26.17(a), Tax Code (page 28, lines 42 and 43), strike "tax rate officer" and substitute "tax notice officer".

(23) In SECTION 44 of the bill, in added Section 26.17(a)(1), Tax Code (page 28, line 45), strike "office of tax rate" and substitute "office of tax".

(24) In SECTION 44 of the bill, in added Section 26.17(a)(1), Tax Code (page 28, line 47), strike "Real-time Tax Rate Database" and substitute "Real-Time Tax Database".

(25) In SECTION 44 of the bill, in added Section 26.17(b), Tax Code (page 28, line 59), strike "real-time tax rate notice" and substitute "real-time tax notice".

(26) In SECTION 44 of the bill, in added Section 26.17(b)(12), Tax Code (page 29, line 28), strike "date and location" and substitute "date, time, and location".

(27) In SECTION 44 of the bill, in added Section 26.17(b)(13), Tax Code (page 29, line 31), strike "date and location" and substitute "date, time, and location".

(28) In SECTION 44 of the bill, at the end of added Section 26.17(d), Tax Code (page 29, line 44), add the following:

The link must be preceded by the following statement:

"Click on the name of the taxing unit for the following information about the taxing unit:

"(1) the names of and contact information for each member of the governing body of the taxing unit;

"(2) the budget proposed or adopted for the current year and the budgets for the preceding two years, as well as an analysis of the change in the budget from year to year;

"(3) the amount of property tax revenue budgeted for maintenance and operation expenses and debt service in the proposed or adopted budget and in the budgets for the preceding two years;

"(4) the tax rates adopted for maintenance and

operation expenses and debt service for the preceding two years and the rates proposed for those purposes for the current year; and

"(5) the most recent financial audit of the taxing unit."

(29) In SECTION 44 of the bill, in added Section 26.17, Tax Code, between Subsections (d) and (e) of the section (page 29, between lines 44 and 45), insert the following:

(d-1) The database must include the following definition of the equivalent tax rate: "The equivalent tax rate is last year's tax rate, adjusted for changes in taxable value. The equivalent tax rate takes into account all property on the tax roll for both last year and this year."

(30) In SECTION 44 of the bill, in added Section 26.17, Tax Code, between Subsections (e) and (f) of the section (page 29, between lines 53 and 54), insert the following:

(e-1) The e-mail address described by Subsection (b)(14) must be accompanied by the following statement: "An e-mail address is provided for each taxing unit as a way for you to express your support for or opposition to the proposed tax rate. If you wish to express your support or opposition, you are encouraged to do so before the date of the hearing shown on the notice."

(31) Add the following appropriately numbered SECTIONS to the bill and renumber the subsequent SECTIONS of the bill accordingly:

SECTION \_\_\_\_ . Sections 41A.07(e), (f), and (g), Tax Code, as effective September 1, 2017, are amended to read as follows:

(e) To be eligible for appointment as an arbitrator under this section [~~Subsection (a)~~], the arbitrator must reside[+]

~~[(1) in the county in which the property that is the subject of the appeal is located; or~~

~~[(2)] in this state [if no available arbitrator on the registry resides in that county].~~

(f) A person is not eligible for appointment as an arbitrator under this section [~~Subsection (a)~~] if at any time during the preceding five years, the person has:

(1) represented a person for compensation in a proceeding under this title in the appraisal district in which the

property that is the subject of the appeal is located;

(2) served as an officer or employee of that appraisal district; or

(3) served as a member of the appraisal review board for that appraisal district.

(g) The comptroller may not appoint an arbitrator under this section [~~Subsection (a)~~] if the comptroller determines that there is good cause not to appoint the arbitrator, including information or evidence indicating repeated bias or misconduct by the person while acting as an arbitrator.

SECTION \_\_\_\_ . Section 41A.07, Tax Code, is amended by adding Subsection (h) to read as follows:

(h) A property owner may request that, in appointing an initial arbitrator under this section, the comptroller appoint an arbitrator who resides in the county in which the property that is the subject of the appeal is located or an arbitrator who resides outside that county. In appointing an initial arbitrator under Subsection (a), the comptroller shall comply with the request of the property owner unless the property owner requests that the comptroller appoint an arbitrator who resides in the county in which the property that is the subject of the appeal is located and there is not an available arbitrator who resides in that county. In appointing a substitute arbitrator under Subsection (d), the comptroller shall consider but is not required to comply with the request of the property owner. This subsection does not authorize a property owner to request the appointment of a specific individual as an arbitrator.

SECTION \_\_\_\_ . Section 41A.07, Tax Code, as amended by this Act, applies only to a request for binding arbitration received by the comptroller from an appraisal district on or after January 1, 2018.