

\*\* REVISION \*\*

**SENATE**

**NOTICE OF PUBLIC HEARING**

COMMITTEE: Property Tax Reform, Select  
TIME & DATE: 10:00 AM, Wednesday, November 28, 2018  
PLACE: Conroe, Texas  
CHAIR: Senator Paul Bettencourt

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The Senate Select Committee on Property Tax Reform will meet Wednesday, November 28, 2018 at 10:00 a.m. at the following location:

Lone Star College Montgomery  
3200 College Park Drive  
Conroe, TX 77384  
Performing Arts Center (Bldg. D),  
Mainstage Theatre (Room D100)

The committee will hear invited and public testimony on the following interim charges:

- Evaluate the effective tax rate and rollback tax rate calculations and identify modifications that would yield a rollback process that is meaningful for local governments and for citizens. Evaluate whether the current rollback election trigger serves modern objectives.
- Evaluate the operations of appraisal review boards (ARBs), specifically the training and expertise of members concerning appraisal standards and law, ethics, and meeting procedures. Determine whether ARB operations are sufficiently independent of central appraisal districts and taxing units and whether ARBs and/or chief appraisers should be elected.
- Study the feasibility of replacing the property tax with sales tax or other consumption tax revenue, with emphasis on school maintenance and operations tax. Evaluate whether some local property taxes lend themselves to a swap more than others. Quantify the short-term and long-term economic effects of a tax swap. Identify a target property tax rate and evaluate how to reach that target with a consumption tax swap.

Those wishing to give public testimony, please limit prepared remarks to 3 minutes. If submitting written testimony, please submit 20 copies, with your name on each copy, to the Committee during the hearing.

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For more information please visit the Committee website at:  
<http://www.senate.texas.gov/cmte.php?c=585>

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\*\* See Committee Coordinator for previous versions of the schedule \*\*