

## All Published Pre-filed Amendments for HB 2

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### **Bell, Cecil**

Barcode

Amendment

E880399

Amendment

E880400

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### **Bryant**

Barcode

Amendment

E880409

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### **Davis**

Barcode

Amendment

E880397

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### **González, Mary**

Barcode

Amendment

880126

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### **Goodwin**

Barcode

Amendment

E880410

Amendment

E880413

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### **Martinez Fischer**

Barcode

Amendment

E880401

Amendment

E880403

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### **Moody**

Barcode

Amendment

E880408

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### **Tinderholt**

Barcode

Amendment

E880398

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### **Turner**

Barcode

Amendment

E880406

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## All Published Pre-filed Amendments for HB 2

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### Zwiener

Barcode

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Amendment

E880405

Amendment

E880411

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**The following 13 amendments were  
published on 4/12/23 2:15 PM**



E880399

23 Apr-12 PM 12:50  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Bell of Montgomery

1 Amend C.S.H.B. No. 2 (house committee printing) by adding the  
2 following appropriately numbered ARTICLE to the bill and  
3 renumbering subsequent ARTICLES of the bill accordingly:

4 ARTICLE \_\_\_\_ . RELIANCE BY APPRAISAL REVIEW BOARD ON APPRAISAL OF  
5 REAL PROPERTY SUBMITTED BY PROPERTY OWNER

6 SECTION \_\_.01. Section 41.43, Tax Code, is amended by  
7 amending Subsections (a) and (a-2) and adding Subsection (a-6) to  
8 read as follows:

9 (a) Except as provided by Subsections (a-1), (a-3), (a-6),  
10 and (d), in a protest authorized by Section 41.41(a)(1) or (2), the  
11 appraisal district has the burden of establishing the value of the  
12 property by a preponderance of the evidence presented at the  
13 hearing. If the appraisal district fails to meet that standard, the  
14 protest shall be determined in favor of the property owner.

15 (a-2) To be valid, an appraisal filed under Subsection (a-1)  
16 or (a-6) must be attested to before an officer authorized to  
17 administer oaths and include:

18 (1) the name and business address of the certified  
19 appraiser;

20 (2) a description of the property that was the subject  
21 of the appraisal;

22 (3) a statement that the appraised or market value of  
23 the property:

24 (A) was, as applicable, the appraised or market  
25 value of the property as of January 1 of the current tax year; and

26 (B) was determined using a method of appraisal  
27 authorized or required by Chapter 23; and

28 (4) a statement that the appraisal was performed in  
29 accordance with the Uniform Standards of Professional Appraisal

1 Practice.

2 (a-6) Notwithstanding Subsection (a-1), if in the protest  
3 relating to a parcel of real property the property owner files with  
4 the appraisal review board and, not later than the 14th day before  
5 the date of the first day of the hearing, delivers to the chief  
6 appraiser a copy of an appraisal of the property performed not later  
7 than the 180th day before the date of the first day of the hearing by  
8 an appraiser certified under Chapter 1103, Occupations Code, that  
9 supports the appraised or market value of the property asserted by  
10 the property owner, the appraisal review board shall:

11 (1) determine the protest in favor of the property  
12 owner; and

13 (2) issue an order changing the property's appraised  
14 or market value in the appraisal records to the value determined by  
15 the appraisal of the property filed by the property owner.

16 SECTION \_\_.02. Section 37.10(c)(4), Penal Code, is amended  
17 to read as follows:

18 (4) An offense under this section is a Class B  
19 misdemeanor if it is shown on the trial of the offense that the  
20 governmental record is a written appraisal filed with an appraisal  
21 review board under Section 41.43(a-1) or (a-6), Tax Code, that was  
22 performed by a person who had a contingency interest in the outcome  
23 of the appraisal review board hearing.

24 SECTION \_\_.03. The changes in law made by this article apply  
25 only to a protest under Chapter 41, Tax Code, for which a notice of  
26 protest is filed on or after the effective date of this Act.



E880400

23 Apr-12 PM 12:50  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Bell of Montgomery

1 Amend C.S.H.B. No. 2 (house committee printing) as follows:

2 (1) On page 10, between lines 24 and 25, insert the  
3 following:

4 ARTICLE 5. SELECTION OF THE CHIEF APPRAISER OF AN APPRAISAL  
5 DISTRICT

6 SECTION 5.01. Section 1.15, Tax Code, is amended to read as  
7 follows:

8 Sec. 1.15. APPRAISERS FOR TAXING UNITS PROHIBITED. A  
9 taxing unit may not employ any person for the purpose of appraising  
10 property for taxation purposes [~~except to the extent necessary to~~  
11 ~~perform a contract under Section 6.05(b) of this code~~].

12 SECTION 5.02. Sections 5.041(c), (e-1), (e-3), (f), and  
13 (g), Tax Code, are amended to read as follows:

14 (c) The comptroller may contract with service providers to  
15 assist with the duties imposed under Subsection (a), but the course  
16 required may not be provided by an appraisal district, the chief  
17 appraiser of an appraisal district, an [~~or another~~] employee of an  
18 appraisal district, a member of the board of directors of an  
19 appraisal district, a member of an appraisal review board, or a  
20 taxing unit. The comptroller may assess a fee to recover a portion  
21 of the costs incurred for the training course, but the fee may not  
22 exceed \$50 for each person trained. If the training is provided to  
23 an individual other than a member of an appraisal review board, the  
24 comptroller may assess a fee not to exceed \$50 for each person  
25 trained.

26 (e-1) In addition to the course established under  
27 Subsection (a), the comptroller shall approve curricula and provide  
28 materials for use in a continuing education course for members of an  
29 appraisal review board. The course must provide at least four

1 hours of classroom or distance training and education. The  
2 curricula and materials must include information regarding:

3 (1) the cost, income, and market data comparison  
4 methods of appraising property;

5 (2) the appraisal of business personal property;

6 (3) the determination of capitalization rates for  
7 property appraisal purposes;

8 (4) the duties of an appraisal review board;

9 (5) the requirements regarding the independence of an  
10 appraisal review board from the board of directors, ~~and~~ the chief  
11 appraiser, ~~and~~ ~~other~~ employees of the appraisal district;

12 (6) the prohibitions against ex parte communications  
13 applicable to appraisal review board members;

14 (7) the Uniform Standards of Professional Appraisal  
15 Practice;

16 (8) the duty of the appraisal district to substantiate  
17 the district's determination of the value of property;

18 (9) the requirements regarding the equal and uniform  
19 appraisal of property;

20 (10) the right of a property owner to protest the  
21 appraisal of the property as provided by Chapter 41; and

22 (11) a detailed explanation of each of the actions  
23 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,  
24 41.42, and 41.43 so that members are fully aware of each of the  
25 grounds on which a property appraisal can be appealed.

26 (e-3) The comptroller may contract with service providers  
27 to assist with the duties imposed under Subsection (e-1), but the  
28 course required by that subsection may not be provided by an  
29 appraisal district, the chief appraiser of an appraisal district,  
30 an ~~or another~~ employee of an appraisal district, a member of the  
31 board of directors of an appraisal district, a member of an

1 appraisal review board, or a taxing unit. The comptroller may  
2 assess a fee to recover a portion of the costs incurred for the  
3 continuing education course, but the fee may not exceed \$50 for each  
4 person trained. If the training is provided to an individual other  
5 than a member of an appraisal review board, the comptroller may  
6 assess a fee not to exceed \$50 for each person trained.

7 (f) The comptroller may not advise a property owner, a  
8 property owner's agent, [~~or~~] the chief appraiser of an appraisal  
9 district, or an [~~another~~] employee of an appraisal district on a  
10 matter that the comptroller knows is the subject of a protest to the  
11 appraisal review board. The comptroller may provide advice to an  
12 appraisal review board member as authorized by Subsection (a)(4) of  
13 this section or Section 5.103 and may communicate with the chairman  
14 of an appraisal review board or a taxpayer liaison officer  
15 concerning a complaint filed under Section 6.052.

16 (g) Except during a hearing or other appraisal review board  
17 proceeding and as provided by Subsection (h) of this section and  
18 Section 6.411(c-1), the following persons may not communicate with  
19 a member of an appraisal review board about a course provided under  
20 this section or any matter presented or discussed during the  
21 course:

22 (1) the chief appraiser of the appraisal district for  
23 which the appraisal review board is established;

24 (2) an [~~another~~] employee of the appraisal district  
25 for which the appraisal review board is established;

26 (3) a member of the board of directors of the appraisal  
27 district for which the appraisal review board is established;

28 (4) an officer or employee of a taxing unit that  
29 participates in the appraisal district for which the appraisal  
30 review board is established; and

31 (5) an attorney who represents or whose law firm



1 represents the appraisal district or a taxing unit that  
2 participates in the appraisal district for which the appraisal  
3 review board is established.

4 SECTION 5.03. Section 5.042, Tax Code, is amended by adding  
5 Subsection (b-1) to read as follows:

6 (b-1) For purposes of removal under Chapter 87, Local  
7 Government Code, "incompetency" in the case of a chief appraiser  
8 includes the failure of the chief appraiser to complete, within the  
9 period provided by Subsection (b) after the date the chief  
10 appraiser is first elected or appointed, the course of training  
11 required by Subsection (a).

12 SECTION 5.04. Section 5.043(e), Tax Code, is amended to  
13 read as follows:

14 (e) The comptroller may contract with service providers to  
15 assist with the duties imposed under Subsection (b), but the  
16 training program may not be provided by an appraisal district, the  
17 chief appraiser of an appraisal district, an [or another] employee  
18 of an appraisal district, a member of the board of directors of an  
19 appraisal district, a member of an appraisal review board, or a  
20 taxing unit. The comptroller may assess a fee to recover a portion  
21 of the costs incurred for the training program, but the fee may not  
22 exceed \$50 for each person trained. If the training is provided to  
23 a person other than a person who has agreed to serve as an  
24 arbitrator under Chapter 41A, the comptroller may assess a fee not  
25 to exceed \$50 for each person trained.

26 SECTION 5.05. Sections 6.035(a), (b), and (d), Tax Code,  
27 are amended to read as follows:

28 (a) An individual is ineligible to serve on an appraisal  
29 district board of directors or [~~and is disqualified from~~  
30 ~~employment~~] as chief appraiser if the individual:

31 (1) is related within the second degree by

1 consanguinity or affinity, as determined under Chapter 573,  
2 Government Code, to an individual who is engaged in the business of  
3 appraising property for compensation for use in proceedings under  
4 this title or of representing property owners for compensation in  
5 proceedings under this title in the appraisal district; or

6 (2) owns property on which delinquent taxes have been  
7 owed to a taxing unit for more than 60 days after the date the  
8 individual knew or should have known of the delinquency unless:

9 (A) the delinquent taxes and any penalties and  
10 interest are being paid under an installment payment agreement  
11 under Section 33.02; or

12 (B) a suit to collect the delinquent taxes is  
13 deferred or abated under Section 33.06 or 33.065.

14 (b) A member of an appraisal district board of directors or  
15 a chief appraiser commits an offense if the board member or chief  
16 appraiser continues to hold office [~~or the chief appraiser remains~~  
17 ~~employed~~] knowing that an individual related within the second  
18 degree by consanguinity or affinity, as determined under Chapter  
19 573, Government Code, to the board member or chief appraiser is  
20 engaged in the business of appraising property for compensation for  
21 use in proceedings under this title or of representing property  
22 owners for compensation in proceedings under this title in the  
23 appraisal district in which the member or chief appraiser serves  
24 [~~or the chief appraiser is employed~~]. An offense under this  
25 subsection is a Class B misdemeanor.

26 (d) An appraisal performed by a chief appraiser in a private  
27 capacity or by an individual related within the second degree by  
28 consanguinity or affinity, as determined under Chapter 573,  
29 Government Code, to the chief appraiser may not be used as evidence  
30 in a protest or challenge under Chapter 41 or an appeal under  
31 Chapter 42 concerning property that is taxable in the appraisal

1 district in which the chief appraiser serves [~~is employed~~].

2 SECTION 5.06. The heading to Section 6.05, Tax Code, is  
3 amended to read as follows:

4 Sec. 6.05. APPRAISAL OFFICE; CHIEF APPRAISER.

5 SECTION 5.07. Sections 6.05(b), (c), and (d), Tax Code, are  
6 amended to read as follows:

7 (b) The board of directors of an appraisal district may  
8 contract with an appraisal office in another district [~~or with a~~  
9 ~~taxing unit in the district~~] to perform the duties of the appraisal  
10 office for the district.

11 (c) The chief appraiser is the chief administrator of the  
12 appraisal office. The [~~Except as provided by Section 6.0501, the~~]  
13 chief appraiser is elected at the general election for state and  
14 county officers by the voters of the county in which the appraisal  
15 district is established. The chief appraiser serves a two-year  
16 term beginning January 1 of each odd-numbered year. To be eligible  
17 to serve as chief appraiser, an individual must be a resident of the  
18 county in which the appraisal district is established and must have  
19 resided in the county for at least four years preceding the date the  
20 individual takes office [~~appointed by and serves at the pleasure of~~  
21 ~~the appraisal district board of directors. If a taxing unit~~  
22 ~~performs the duties of the appraisal office pursuant to a contract,~~  
23 ~~the assessor for the unit is the chief appraiser. To be eligible to~~  
24 ~~be appointed or serve as a chief appraiser, a person must be~~  
25 ~~certified as a registered professional appraiser under Section~~  
26 ~~1151.160, Occupations Code, possess an MAI professional~~  
27 ~~designation from the Appraisal Institute, or possess an Assessment~~  
28 ~~Administration Specialist (AAS), Certified Assessment Evaluator~~  
29 ~~(CAE), or Residential Evaluation Specialist (RES) professional~~  
30 ~~designation from the International Association of Assessing~~  
31 ~~Officers. A person who is eligible to be appointed or serve as a~~

1 ~~chief appraiser by having a professional designation described by~~  
2 ~~this subsection must become certified as a registered professional~~  
3 ~~appraiser under Section 1151.160, Occupations Code, not later than~~  
4 ~~the fifth anniversary of the date the person is appointed or begins~~  
5 ~~to serve as chief appraiser. A chief appraiser who is not eligible~~  
6 ~~to be appointed or serve as chief appraiser may not perform an~~  
7 ~~action authorized or required by law to be performed by a chief~~  
8 ~~appraiser, including the preparation, certification, or submission~~  
9 ~~of any part of the appraisal roll. Not later than January 1 of each~~  
10 ~~year, a chief appraiser shall notify the comptroller in writing~~  
11 ~~that the chief appraiser is either eligible to be appointed or serve~~  
12 ~~as the chief appraiser or not eligible to be appointed or serve as~~  
13 ~~the chief appraiser].~~

14 (d) The [~~Except as provided by Section 6.0501, the~~] chief  
15 appraiser is entitled to compensation as provided by the budget  
16 adopted by the board of directors. The chief appraiser's  
17 compensation may not be directly or indirectly linked to an  
18 increase in the total market, appraised, or taxable value of  
19 property in the appraisal district. The [~~Except as provided by~~  
20 ~~Section 6.0501, the~~] chief appraiser may employ and compensate  
21 professional, clerical, and other personnel as provided by the  
22 budget, with the exception of a general counsel to the appraisal  
23 district.

24 SECTION 5.08. Section 6.052(g), Tax Code, is amended to  
25 read as follows:

26 (g) Notwithstanding any other provision of this chapter, a  
27 taxpayer liaison officer does not commit an offense under this  
28 chapter if the officer communicates with the chief appraiser of the  
29 appraisal district, an [~~or another~~] employee or agent of the  
30 appraisal district, a member of the appraisal review board  
31 established for the appraisal district, a member of the board of

1 directors of the appraisal district, a property tax consultant, a  
2 property owner, an agent of a property owner, or another person if  
3 the communication is made in the good faith exercise of the  
4 officer's statutory duties.

5 SECTION 5.09. Section 6.155(a), Tax Code, is amended to  
6 read as follows:

7 (a) A member of the governing body, officer, or employee of  
8 a taxing unit commits an offense if the person directly or  
9 indirectly communicates with the chief appraiser or an ~~[another]~~  
10 employee of the appraisal district in which the taxing unit  
11 participates for the purpose of influencing the value at which  
12 property in the district is appraised unless the person owns or  
13 leases the property that is the subject of the communication.

14 SECTION 5.10. Section 6.41, Tax Code, is amended by  
15 amending Subsections (i) and (j) and adding Subsection (l) to read  
16 as follows:

17 (i) The [A] chief appraiser of the appraisal district, an  
18 ~~[or another]~~ employee or agent of the appraisal district, a member  
19 of the appraisal review board for the appraisal district, a member  
20 of the board of directors of the appraisal district, a property tax  
21 consultant, or an agent of a property owner commits an offense if  
22 the person communicates with the local administrative district  
23 judge regarding the appointment of appraisal review board  
24 members. This subsection does not apply to:

25 (1) a communication between a member of the appraisal  
26 review board and the local administrative district judge regarding  
27 the member's reappointment to the board;

28 (2) a communication between the taxpayer liaison  
29 officer for the appraisal district and the local administrative  
30 district judge in the course of the performance of the officer's  
31 clerical duties so long as the officer does not offer an opinion or

1 comment regarding the appointment of appraisal review board  
2 members;

3 (3) a communication between the [~~a~~] chief appraiser of  
4 the appraisal district, an [~~or another~~] employee or agent of the  
5 appraisal district, a member of the appraisal review board for the  
6 appraisal district, or a member of the board of directors of the  
7 appraisal district and the local administrative district judge  
8 regarding information relating to or described by Subsection (d-1),  
9 (d-5), or (f) of this section or Section 411.1296, Government Code;

10 (4) a communication between a property tax consultant  
11 or a property owner or an agent of the property owner and the  
12 taxpayer liaison officer for the appraisal district regarding  
13 information relating to or described by Subsection (f) [~~—The~~  
14 ~~taxpayer liaison officer for the appraisal district shall report~~  
15 ~~the contents of the communication relating to or described by~~  
16 ~~Subsection (f) to the local administrative district judge~~]; or

17 (5) a communication between a property tax consultant  
18 or a property owner or an agent of the property owner and the local  
19 administrative district judge regarding information relating to or  
20 described by Subsection (f).

21 (j) The [~~A~~] chief appraiser of an appraisal district or an  
22 [~~another~~] employee or agent of an appraisal district commits an  
23 offense if the person communicates with a member of the appraisal  
24 review board for the appraisal district, a member of the board of  
25 directors of the appraisal district, or the local administrative  
26 district judge regarding a ranking, scoring, or reporting of the  
27 percentage by which the appraisal review board or a panel of the  
28 board reduces the appraised value of property.

29 (1) The taxpayer liaison officer for an appraisal district  
30 shall report the contents of a communication described by  
31 Subsection (i)(4) to the local administrative district judge.

1 SECTION 5.11. Sections 6.411(a), (b), and (c-1), Tax Code,  
2 are amended to read as follows:

3 (a) A member of an appraisal review board commits an offense  
4 if the member communicates with the chief appraiser of, an [~~or~~  
5 ~~another~~] employee of, or a member of the board of directors of the  
6 appraisal district for which the appraisal review board is  
7 established in violation of Section 41.66(f).

8 (b) The [~~A~~] chief appraiser of an appraisal district, an [~~or~~  
9 ~~another~~] employee of an appraisal district, a member of a board of  
10 directors of an appraisal district, or a property tax consultant or  
11 attorney representing a party to a proceeding before the appraisal  
12 review board commits an offense if the person communicates with a  
13 member of the appraisal review board established for the appraisal  
14 district with the intent to influence a decision by the member in  
15 the member's capacity as a member of the appraisal review board.

16 (c-1) This section does not apply to communications with a  
17 member of an appraisal review board by the chief appraiser of an  
18 appraisal district, an [~~or another~~] employee of an appraisal  
19 district, [~~or~~] a member of the board of directors of an appraisal  
20 district, or a property tax consultant or attorney representing a  
21 party to a proceeding before the appraisal review board:

22 (1) during a hearing on a protest or other proceeding  
23 before the appraisal review board;

24 (2) that constitute social conversation;

25 (3) that are specifically limited to and involve  
26 administrative, clerical, or logistical matters related to the  
27 scheduling and operation of hearings, the processing of documents,  
28 the issuance of orders, notices, and subpoenas, and the operation,  
29 appointment, composition, or attendance at training of the  
30 appraisal review board; or

31 (4) that are necessary and appropriate to enable the

1 board of directors of the appraisal district to determine whether  
2 to appoint, reappoint, or remove a person as a member or the  
3 chairman or secretary of the appraisal review board.

4 SECTION 5.12. Section 22.28(d), Tax Code, is amended to  
5 read as follows:

6 (d) To help defray the costs of administering this chapter,  
7 a collector who collects a penalty imposed under Subsection (a)  
8 shall remit to the appraisal district of [~~that employs~~] the chief  
9 appraiser who imposed the penalty an amount equal to five percent of  
10 the penalty amount collected.

11 SECTION 5.13. Section 42.21(d), Tax Code, is amended to  
12 read as follows:

13 (d) An appraisal district is served by service on the chief  
14 appraiser at any time or by service on any other officer or an  
15 employee of the appraisal district present at the appraisal office  
16 at a time when the appraisal office is open for business with the  
17 public. An appraisal review board is served by service on the  
18 chairman of the appraisal review board. Citation of a party is  
19 issued and served in the manner provided by law for civil suits  
20 generally.

21 SECTION 5.14. Section 172.024(a), Election Code, is amended  
22 to read as follows:

23 (a) The filing fee for a candidate for nomination in the  
24 general primary election is as follows:

- 25 (1) United States senator . . . . . \$5,000
- 26 (2) office elected statewide, except United States  
27 senator . . . . . 3,750
- 28 (3) United States representative . . . . . 3,125
- 29 (4) state senator . . . . . 1,250
- 30 (5) state representative . . . . . 750
- 31 (6) member, State Board of Education . . . . . 300



- 1           (7) chief justice or justice, court of appeals, other  
2 than a justice specified by Subdivision (8) . . . . .1,875
- 3           (8) chief justice or justice of a court of appeals that  
4 serves a court of appeals district in which a county with a  
5 population of more than one million is wholly or partly  
6 situated . . . . .2,500
- 7           (9) district judge or judge specified by Section  
8 52.092(d) for which this schedule does not otherwise prescribe a  
9 fee . . . . .1,500
- 10          (10) district or criminal district judge of a court in  
11 a judicial district wholly contained in a county with a population  
12 of more than 1.5 million . . . . .2,500
- 13          (11) judge, statutory county court, other than a judge  
14 specified by Subdivision (12) . . . . .1,500
- 15          (12) judge of a statutory county court in a county with  
16 a population of more than 1.5 million . . . . .2,500
- 17          (13) district attorney, criminal district attorney,  
18 or county attorney performing the duties of a district  
19 attorney . . . . .1,250
- 20          (14) county commissioner, district clerk, county  
21 clerk, sheriff, county tax assessor-collector, county treasurer,  
22 or judge, constitutional county court:
- 23                (A) county with a population of 200,000 or  
24 more . . . . .1,250
- 25                (B) county with a population of under  
26 200,000 . . . . .750
- 27          (15) justice of the peace or constable:
- 28                (A) county with a population of 200,000 or  
29 more . . . . .1,000
- 30                (B) county with a population of under  
31 200,000 . . . . .375

- 1           (16) county surveyor . . . . . 75
- 2           (17) office of the county government for which this
- 3 schedule does not otherwise prescribe a fee . . . . . 750
- 4           (18) chief appraiser of an appraisal district:
- 5                 (A) county with a population of 200,000 or
- 6 more . . . . . 1,250
- 7                 (B) county with a population of under
- 8 200,000 . . . . . 750

9           SECTION 5.15. Section 87.041(a), Local Government Code, is  
 10 amended to read as follows:

11           (a) The commissioners court of a county may fill a vacancy  
 12 in the office of:

- 13           (1) county judge;
- 14           (2) county clerk;
- 15           (3) district and county clerk;
- 16           (4) sheriff;
- 17           (5) county attorney;
- 18           (6) county treasurer;
- 19           (7) county surveyor;
- 20           (8) county tax assessor-collector;
- 21           (9) justice of the peace; [~~or~~]
- 22           (10) constable; or
- 23           (11) chief appraiser.

24           SECTION 5.16. Section 1151.164, Occupations Code, is  
 25 amended to read as follows:

26           Sec. 1151.164. CHIEF APPRAISER TRAINING PROGRAM. (a) The  
 27 department shall implement a training program for newly elected or  
 28 appointed chief appraisers and shall prescribe the curriculum for  
 29 the training program as provided by this section.

30           (b) The training program must provide the chief appraiser  
 31 [~~appointee~~] with information regarding:

- 1 (1) this chapter;
- 2 (2) the programs operated by the department;
- 3 (3) the role and functions of the department;
- 4 (4) the rules of the commission, with an emphasis on  
5 the rules that relate to ethical behavior;
- 6 (5) the role and functions of the chief appraiser, the  
7 appraisal district board of directors, and the appraisal review  
8 board;
- 9 (6) the importance of maintaining the independence of  
10 an appraisal office from political pressure;
- 11 (7) the importance of prompt and courteous treatment  
12 of the public;
- 13 (8) the finance and budgeting requirements for an  
14 appraisal district, including appropriate controls to ensure that  
15 expenditures are proper; and
- 16 (9) the requirements of:
  - 17 (A) the open meetings law, Chapter 551,  
18 Government Code;
  - 19 (B) the public information law, Chapter 552,  
20 Government Code;
  - 21 (C) the administrative procedure law, Chapter  
22 2001, Government Code;
  - 23 (D) other laws relating to public officials,  
24 including conflict-of-interest laws; and
  - 25 (E) the standards of ethics imposed by the  
26 Uniform Standards of Professional Appraisal Practice.

27 SECTION 5.17. Sections 5.042(c) and 6.0501, Tax Code, are  
28 repealed.

29 SECTION 5.18. (a) Chief appraisers shall be elected as  
30 provided by Section 6.05, Tax Code, as amended by this Act,  
31 beginning with the primary and general elections conducted in 2024.

1 Chief appraisers then elected take office January 1, 2025.

2 (b) The change in the manner of selection of chief  
3 appraisers made by this Act does not affect the selection of a chief  
4 appraiser who is appointed by the appraisal district board of  
5 directors before January 1, 2024, and that person continues to  
6 serve at the pleasure of the board of directors as provided by the  
7 former law until removed by the board of directors or until the  
8 person elected as chief appraiser for the term that begins January  
9 1, 2025, has qualified for office.

10 (2) On page 11, following line 11, add the following  
11 appropriately numbered SECTION to the bill:

12 SECTION \_\_\_\_.04. (a) Except as otherwise provided by this  
13 section, Article 5 of this Act takes effect January 1, 2025.

14 (b) This section and Sections 5.14 and 5.18 of this Act take  
15 effect September 1, 2023.

16 (3) Renumber the ARTICLES and SECTIONS of the bill  
17 accordingly.



23 Apr-12 PM 01:54  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Bryant

1 Amend C.S.H.B. 2 (house committee report), in Article 4, by  
2 adding the following appropriately numbered section to the article  
3 and renumbering subsequent sections of the bill accordingly:

4 SECTION \_\_\_\_\_. Section 42.26, Tax Code, is amended by  
5 amending Subsections (a) and (b) and adding Subsections (e), (f),  
6 (g), and (h) to read as follows:

7 (a) The district court shall grant relief on the ground that  
8 a property is appraised unequally if:

9 (1) the appraisal ratio of the property exceeds by at  
10 least 10 percent the median level of appraisal of a reasonable and  
11 representative sample of other properties in the appraisal  
12 district;

13 (2) the appraisal ratio of the property exceeds by at  
14 least 10 percent the median level of appraisal of a sample of  
15 properties in the appraisal district consisting of a reasonable  
16 number of other properties similarly situated to, or of the same  
17 general kind or character as, the property subject to the appeal;  
18 or

19 (3) the appraisal ratio [~~appraised value~~] of the  
20 property exceeds by at least 10 percent the median appraisal ratio  
21 [~~appraised value~~] of a reasonable number of comparable properties  
22 in the appraisal district appropriately adjusted.

23 (b) If a property owner is entitled to relief under  
24 Subsection (a)(1), the court shall order the property's appraised  
25 value changed to the value as calculated on the basis of the median

1 level of appraisal according to Subsection (a)(1). If a property  
2 owner is entitled to relief under Subsection (a)(2), the court  
3 shall order the property's appraised value changed to the value  
4 calculated on the basis of the median level of appraisal according  
5 to Subsection (a)(2). If a property owner is entitled to relief  
6 under Subsection (a)(3), the court shall order the property's  
7 appraised value changed to the value calculated on the basis of  
8 the median appraisal ratio [~~appraised value~~] according to  
9 Subsection (a)(3). If a property owner is entitled to relief under  
10 more than one subdivision of Subsection (a), the court shall order  
11 the property's appraised value changed to the value determined  
12 under the subdivision under which the owner is entitled to relief  
13 that, in the judgment of the court, reflects the most appropriate  
14 [results in the lowest] appraised value. The court shall determine  
15 each applicable median level of appraisal or median appraisal ratio  
16 [~~appraised value~~] according to law, and is not required to adopt  
17 the median level of appraisal or median appraisal ratio [~~appraised~~  
18 ~~value~~] proposed by a party to the appeal. [~~The court may not limit~~  
19 ~~or deny relief to the property owner entitled to relief under a~~  
20 ~~subdivision of Subsection (a) because the appraised value~~  
21 ~~determined according to another subdivision of Subsection (a)~~  
22 ~~results in a higher appraised value.~~]

23 (e) For purposes of Subsection (a)(3):

24 (1) a determination that a property is comparable to  
25 another property must be based on the similarity of the properties  
26 with regard to the characteristics described by Section 23.013(d);  
27 and

1           (2) calculation of the market value of the property  
2 that is the subject of the protest or of a comparable property for  
3 the purpose of determining the property's appraisal ratio must be  
4 based on the appraised value of the property as shown in the  
5 appraisal roll certified by the chief appraiser under Section  
6 26.01.

7           (f) If a reasonable number of comparable properties does not  
8 exist in the appraisal district, the median appraisal ratio of a  
9 reasonable number of comparable properties may, for purposes of  
10 Subsection (a)(3), be calculated using comparable properties in  
11 other parts of the state, in the following manner:

12                   (1) an adjacent county or counties; or

13                   (2) the rest of the state if a reasonable number of  
14 comparable properties is not achieved through Subsection (f)(1).

15           (g) The comptroller by rule shall establish standards for  
16 the development and calibration of adjustments made by the court  
17 under this section to the appraised value of commercial,  
18 industrial, and multifamily properties and other unique  
19 properties. The comptroller shall review and, if necessary, update  
20 the standards established under this subsection at least every  
21 other year.

22           (h) The chief appraiser may disclose confidential  
23 information for the purpose of meeting the appraisal district's  
24 burden of proof under this section if the information does not  
25 identify:

26                   (1) a specific property; or

27                   (2) a property owner.



E880397

23 Apr-12 AM 11:37  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Davis

1 Amend C.S.H.B. No. 2 (house committee report) as follows:

2 (1) On page 3, line 25, strike "(c), and (e)" and substitute  
3 "and (c)".

4 (2) On page 4, line 11, add "and" after the semicolon.

5 (3) On page 4, line 13, strike "; and" and substitute "[  
6 ~~and~~".

7 (4) On page 4, strike lines 14 and 15 and substitute the  
8 following:

9 [~~(C) the market value of all new improvements to~~  
10 ~~the property~~].

11 (5) Strike page 5, line 24, through page 6, line 3.

12 (6) On page 10, line 21, strike "Section 23.23(c-1), Tax  
13 Code, is repealed." and substitute "Sections 23.23(c-1), (e), (f),  
14 and (g), Tax Code, are repealed."





23 Apr-12 PM 01:55  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Goodwin

1 Amend C.S.H.B. No. 2 (house committee report) by adding the  
2 following appropriately numbered ARTICLE to the bill and  
3 renumbering the ARTICLES of the bill accordingly:

4 ARTICLE \_\_. NOTICE PROVIDED TO PERSON WHO ACQUIRES SINGLE-  
5 FAMILY RESIDENCE

6 SECTION \_\_.01. Chapter 25, Tax Code, is amended by adding  
7 Section 25.194 to read as follows:

8 Sec. 25.194. NOTICE PROVIDED TO PERSON WHO ACQUIRES SINGLE-  
9 FAMILY RESIDENCE. On a change of ownership of a single-family  
10 residence, the chief appraiser shall provide to the person who  
11 acquires the residence information regarding:

12 (1) the ad valorem tax system in this state;

13 (2) the exemptions for which the property may qualify  
14 and how to apply for those exemptions;

15 (3) an estimate of the total amount of ad valorem taxes  
16 that will be imposed on the property for the year in which the  
17 person acquired it; and

18 (4) an estimate of the value of the exemptions for which  
19 the property may qualify.



E880413

23 Apr-12 PM 01:59  
HOUSE OF REPRESENTATIVES

BY: Goodwin

FLOOR AMENDMENT NO. \_\_\_\_\_

1 Amend C.S.H.B. No. 2 (house committee printing) as follows:

2 (1) On page 3, line 26, strike "(c-2)" and substitute "(a-  
3 1), (c-2)".

4 (2) On page 4, between lines 15 and 16, insert the following:

5 (a-1) This subsection applies only to the first tax year that  
6 a person owns a single family residential property.

7 Notwithstanding the requirements of Section 25.18 and regardless  
8 of whether the appraisal office has appraised the property and  
9 determined the market value of the property for the tax year, an  
10 appraisal office may increase the appraised value of the property  
11 to an amount not to exceed the lesser of:

12 (1) the market value of the property for the most recent  
13 tax year that the market value was determined by the appraisal  
14 office; or

15 (2) the sum of:

16 (A) 10 percent of the appraised value of the  
17 property for the preceding tax year;

18 (B) the appraised value of the property for the  
19 preceding tax year; and

20 (C) the market value of all new improvements to  
21 the property.

22 (3) On page 4, line 21, between "(a)(2)" and the period,  
23 insert "or (a-1)".

24 (4) On page 5, line 19, strike "this section" and substitute  
25 "Subsection (a)".



E880401

23 Apr-12 PM 01:07  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Martinez Fischer

1 Amend C.S.H.B. No. 2 (house committee report) as follows:

2 (1) On page 4, line 10, strike "five" and substitute "7.5".

3 (2) On page 10, between lines 24 and 25, insert the  
4 following:

5 ARTICLE 5. SCHOOL DISTRICT RESIDENCE HOMESTEAD EXEMPTIONS

6 SECTION 5.01. Sections 11.13(b) and (c), Tax Code, are  
7 amended to read as follows:

8 (b) An adult is entitled to exemption from taxation by a  
9 school district of \$70,000 [~~\$40,000~~] of the appraised value of the  
10 adult's residence homestead, except that only \$5,000 of the  
11 exemption applies to an entity operating under former Chapter 17,  
12 18, 25, 26, 27, or 28, Education Code, as those chapters existed on  
13 May 1, 1995, as permitted by Section 11.301, Education Code.

14 (c) In addition to the exemption provided by Subsection (b)  
15 [~~of this section~~], an adult who is disabled or is 65 or older is  
16 entitled to an exemption from taxation by a school district of  
17 \$30,000 [~~\$10,000~~] of the appraised value of the person's [~~his~~]  
18 residence homestead.

19 SECTION 5.02. Section 11.26, Tax Code, is amended by  
20 amending Subsections (a), (a-10), and (o) and adding Subsections  
21 (a-11) and (a-12) to read as follows:

22 (a) The tax officials shall appraise the property to which  
23 this section applies and calculate taxes as on other property, but  
24 if the tax so calculated exceeds the limitation imposed by this  
25 section, the tax imposed is the amount of the tax as limited by this  
26 section, except as otherwise provided by this section. A school  
27 district may not increase the total annual amount of ad valorem tax  
28 it imposes on the residence homestead of an individual 65 years of  
29 age or older or on the residence homestead of an individual who is

1 disabled, as defined by Section 11.13, above the amount of the tax  
2 it imposed in the first tax year in which the individual qualified  
3 that residence homestead for the applicable exemption provided by  
4 Section 11.13(c) for an individual who is 65 years of age or older  
5 or is disabled. If the individual qualified that residence  
6 homestead for the exemption after the beginning of that first year  
7 and the residence homestead remains eligible for the same exemption  
8 for the next year, and if the school district taxes imposed on the  
9 residence homestead in the next year are less than the amount of  
10 taxes imposed in that first year, a school district may not  
11 subsequently increase the total annual amount of ad valorem taxes  
12 it imposes on the residence homestead above the amount it imposed in  
13 the year immediately following the first year for which the  
14 individual qualified that residence homestead for the same  
15 exemption, except as provided by Subsection (b). ~~[If the first tax  
16 year the individual qualified the residence homestead for the  
17 exemption provided by Section 11.13(c) for individuals 65 years of  
18 age or older or disabled was a tax year before the 2015 tax year, the  
19 amount of the limitation provided by this section is the amount of  
20 tax the school district imposed for the 2014 tax year less an amount  
21 equal to the amount determined by multiplying \$10,000 times the tax  
22 rate of the school district for the 2015 tax year, plus any 2015 tax  
23 attributable to improvements made in 2014, other than improvements  
24 made to comply with governmental regulations or repairs.]~~

25 (a-10) Notwithstanding the other provisions of this  
26 section, if in the 2024 or a subsequent tax year an individual  
27 qualifies for a limitation on tax increases provided by this  
28 section on the individual's residence homestead, the amount of the  
29 limitation provided by this section on the homestead is equal to the  
30 amount computed by:

31 (1) multiplying the taxable value of the homestead in

1 the preceding tax year by a tax rate equal to the difference between  
2 the school district's maximum compressed rate for the preceding tax  
3 year and the district's maximum compressed rate for the current tax  
4 year;

5 (2) subtracting the amount computed under Subdivision  
6 (1) from the amount of tax the district imposed on the homestead in  
7 the preceding tax year; ~~and~~

8 (3) adding any tax imposed in the current tax year  
9 attributable to improvements made in the preceding tax year as  
10 provided by Subsection (b) to the amount computed under Subdivision  
11 (2);

12 (4) multiplying the amount of any increase in the  
13 current tax year as compared to the preceding tax year in the  
14 aggregate amount of the exemptions to which the individual is  
15 entitled under Sections 11.13(b) and (c) by the school district's  
16 tax rate for the current tax year; and

17 (5) subtracting the amount computed under Subdivision  
18 (4) from the amount computed under Subdivision (3).

19 (a-11) This subsection applies only to an individual who in  
20 the 2023 tax year qualifies for a limitation under this section and  
21 for whom the 2022 tax year or an earlier tax year was the first tax  
22 year the individual or the individual's spouse qualified for an  
23 exemption under Section 11.13(c). The amount of the limitation  
24 provided by this section on the residence homestead of an  
25 individual to which this subsection applies for the 2023 tax year is  
26 the amount of the limitation as computed under Subsection (a-5),  
27 (a-6), (a-7), (a-8), or (a-9) of this section, as applicable, less  
28 an amount equal to the product of \$50,000 and the tax rate of the  
29 school district for the 2023 tax year. This subsection expires  
30 January 1, 2025.

31 (a-12) This subsection applies only to an individual who in

1 the 2023 tax year qualifies for a limitation under this section and  
2 for whom the 2021 tax year or an earlier tax year was the first tax  
3 year the individual or the individual's spouse qualified for an  
4 exemption under Section 11.13(c). The amount of the limitation  
5 provided by this section on the residence homestead of an  
6 individual to which this subsection applies for the 2023 tax year is  
7 the amount of the limitation as computed under Subsection (a-11) of  
8 this section less an amount equal to the product of \$15,000 and the  
9 tax rate of the school district for the 2022 tax year. This  
10 subsection expires January 1, 2025.

11 (o) Notwithstanding Subsections (a) [~~(a-3)~~] and (b), an  
12 improvement to property that would otherwise constitute an  
13 improvement under Subsection (b) is not treated as an improvement  
14 under that subsection if the improvement is a replacement structure  
15 for a structure that was rendered uninhabitable or unusable by a  
16 casualty or by wind or water damage. For purposes of appraising the  
17 property in the tax year in which the structure would have  
18 constituted an improvement under Subsection (b), the replacement  
19 structure is considered to be an improvement under that subsection  
20 only if:

21 (1) the square footage of the replacement structure  
22 exceeds that of the replaced structure as that structure existed  
23 before the casualty or damage occurred; or

24 (2) the exterior of the replacement structure is of  
25 higher quality construction and composition than that of the  
26 replaced structure.

27 SECTION 5.03. Section 25.23, Tax Code, is amended by adding  
28 Subsection (a-1) to read as follows:

29 (a-1) This subsection applies only to the appraisal records  
30 for the 2023 tax year. If the appraisal records submitted to the  
31 appraisal review board include the taxable value of residence

1 homesteads or show the amount of the exemptions under Sections  
2 11.13(b) and (c) applicable to residence homesteads, the chief  
3 appraiser shall prepare supplemental appraisal records that  
4 reflect exemption amounts under those sections of \$70,000 and  
5 \$30,000, respectively. This subsection expires December 31, 2024.

6 SECTION 5.04. Section 26.04, Tax Code, is amended by adding  
7 Subsections (a-1) and (c-1) to read as follows:

8 (a-1) On receipt of the appraisal roll for the 2023 tax  
9 year, the assessor for a school district shall determine the total  
10 taxable value of property taxable by the school district and the  
11 taxable value of new property based on a residence homestead  
12 exemption under Section 11.13(b) of \$70,000 and a residence  
13 homestead exemption under Section 11.13(c) of \$30,000. This  
14 subsection expires December 31, 2024.

15 (c-1) An officer or employee designated by the governing  
16 body of a school district shall calculate the no-new-revenue tax  
17 rate and the voter-approval tax rate of the school district for the  
18 2023 tax year based on a residence homestead exemption under  
19 Section 11.13(b) of \$70,000 and a residence homestead exemption  
20 under Section 11.13(c) of \$30,000. This subsection expires  
21 December 31, 2024.

22 SECTION 5.05. Section 26.08, Tax Code, is amended by adding  
23 Subsection (q) to read as follows:

24 (q) For purposes of this section, the voter-approval tax  
25 rate of a school district for the 2023 tax year shall be calculated  
26 based on a residence homestead exemption under Section 11.13(b) of  
27 \$70,000 and a residence homestead exemption under Section 11.13(c)  
28 of \$30,000. This subsection expires December 31, 2024.

29 SECTION 5.06. Section 26.09, Tax Code, is amended by adding  
30 Subsection (c-1) to read as follows:

31 (c-1) The assessor for a school district shall calculate the

1 amount of tax imposed by the school district on a residence  
2 homestead for the 2023 tax year based on exemptions under Sections  
3 11.13(b) and (c) of \$40,000 and \$10,000, respectively, and  
4 separately based on exemptions under those subsections of \$70,000  
5 and \$30,000, respectively. This subsection expires December 31,  
6 2024.

7 SECTION 5.07. Section 26.15, Tax Code, is amended by adding  
8 Subsection (h) to read as follows:

9 (h) The assessor for a school district shall correct the tax  
10 roll for the school district for the 2023 tax year to reflect the  
11 results of the election to approve the constitutional amendment  
12 proposed by H.J.R. 1, 88th Legislature, Regular Session, 2023.  
13 This subsection expires December 31, 2024.

14 SECTION 5.08. Section 31.01, Tax Code, is amended by adding  
15 Subsections (d-2), (d-3), (d-4), and (d-5) to read as follows:

16 (d-2) This subsection and Subsections (d-3) and (d-4) apply  
17 only to taxes imposed by a school district on a residence homestead  
18 for the 2023 tax year. The assessor for the school district shall  
19 compute the amount of taxes imposed and the other information  
20 required by this section based on a residence homestead exemption  
21 under Section 11.13(b) of \$70,000 and a residence homestead  
22 exemption under Section 11.13(c) of \$30,000. The tax bill or the  
23 separate statement must indicate that the bill is a provisional tax  
24 bill and include a statement in substantially the following form:

25 "If the amount of the exemption from ad valorem taxation by a  
26 school district of a residence homestead had not been increased by  
27 the Texas Legislature, your tax bill would have been \$\_\_\_\_\_ (insert  
28 amount equal to the sum of the amount calculated under Section  
29 26.09(c-1) based on an exemption under Section 11.13(b) of \$40,000  
30 and an exemption under Section 11.13(c) of \$10,000 and the total  
31 amount of taxes imposed by the other taxing units whose taxes are



1 included in the bill). Because of action by the Texas Legislature  
2 increasing the amounts of certain residence homestead exemptions,  
3 your tax bill has been lowered by \$\_\_\_\_\_ (insert difference between  
4 amount calculated under Section 26.09(c-1) based on an exemption  
5 under Section 11.13(b) of \$40,000 and an exemption under Section  
6 11.13(c) of \$10,000 and amount calculated under Section 26.09(c-1)  
7 based on an exemption under Section 11.13(b) of \$70,000 and an  
8 exemption under Section 11.13(c) of \$30,000), resulting in a lower  
9 tax bill of \$\_\_\_\_\_ (insert amount equal to the sum of the amount  
10 calculated under Section 26.09(c-1) based on an exemption under  
11 Section 11.13(b) of \$70,000 and an exemption under Section 11.13(c)  
12 of \$30,000 and the total amount of taxes imposed by the other taxing  
13 units whose taxes are included in the bill), contingent on the  
14 approval by the voters at an election to be held November 7, 2023,  
15 of a constitutional amendment authorizing the increase in the  
16 amounts of certain residence homestead exemptions. If the  
17 constitutional amendment is not approved by the voters at the  
18 election, a supplemental school district tax bill in the amount of  
19 \$\_\_\_\_\_ (insert difference between amount calculated under Section  
20 26.09(c-1) based on an exemption under Section 11.13(b) of \$40,000  
21 and an exemption under Section 11.13(c) of \$10,000 and amount  
22 calculated under Section 26.09(c-1) based on an exemption under  
23 Section 11.13(b) of \$70,000 and an exemption under Section 11.13(c)  
24 of \$30,000) will be mailed to you."

25 (d-3) A tax bill prepared by the assessor for a school  
26 district as provided by Subsection (d-2) and mailed to a person in  
27 whose name property subject to an exemption under Section 11.13(b)  
28 or (c) is listed on the tax roll and to the person's authorized  
29 agent as provided by Subsection (a) of this section is considered to  
30 be a provisional tax bill until the canvass of the votes on the  
31 constitutional amendment proposed by H.J.R. 1, 88th Legislature,

1 Regular Session, 2023. If the constitutional amendment is approved  
2 by the voters, the tax bill is considered to be a final tax bill for  
3 the taxes imposed on the property for the 2023 tax year, and no  
4 additional tax bill is required to be mailed to the person and to  
5 the person's authorized agent, unless another provision of this  
6 title requires the mailing of a corrected tax bill. If the  
7 constitutional amendment is not approved by the voters:

8 (1) a tax bill prepared by the assessor for a school  
9 district as provided by Subsection (d-2) and mailed to a person in  
10 whose name property subject to an exemption under Section 11.13(b)  
11 or (c) is listed on the tax roll and to the person's authorized  
12 agent as provided by Subsection (a) of this section is considered to  
13 be a final tax bill but only as to the portion of the taxes imposed  
14 on the property for the 2023 tax year that are included in the bill;

15 (2) the amount of taxes imposed by each school  
16 district on a residence homestead for the 2023 tax year is  
17 calculated based on an exemption under Section 11.13(b) of \$40,000  
18 and an exemption under Section 11.13(c) of \$10,000; and

19 (3) except as provided by Subsections (f), (i-1), and  
20 (k), the assessor for each school district shall prepare and mail a  
21 supplemental tax bill, by December 1 or as soon thereafter as  
22 practicable, to each person in whose name property subject to an  
23 exemption under Section 11.13(b) or (c) is listed on the tax roll  
24 and to the person's authorized agent in an amount equal to the  
25 difference between the amount calculated under Section 26.09(c-1)  
26 based on an exemption under Section 11.13(b) of \$40,000 and an  
27 exemption under Section 11.13(c) of \$10,000 and the amount  
28 calculated under Section 26.09(c-1) based on an exemption under  
29 Section 11.13(b) of \$70,000 and an exemption under Section 11.13(c)  
30 of \$30,000.

31 (d-4) Except as otherwise provided by Subsection (d-3), the

1 provisions of this section other than Subsection (d-2) apply to a  
2 supplemental tax bill mailed under Subsection (d-3).

3 (d-5) This subsection and Subsections (d-2), (d-3), and  
4 (d-4) expire December 31, 2024.

5 SECTION 5.09. Section 31.02, Tax Code, is amended by adding  
6 Subsection (a-1) to read as follows:

7 (a-1) Except as provided by Subsection (b) of this section  
8 and Sections 31.03 and 31.04, taxes for which a supplemental tax  
9 bill is mailed under Section 31.01(d-3) are due on receipt of the  
10 tax bill and are delinquent if not paid before March 1 of the year  
11 following the year in which imposed. This subsection expires  
12 December 31, 2024.

13 SECTION 5.10. Section 46.071, Education Code, is amended by  
14 amending Subsections (a-1) and (b-1) and adding Subsections (a-2),  
15 (b-2), and (c-2) to read as follows:

16 (a-1) For ~~[Beginning with]~~ the 2022-2023 school year, a  
17 school district is entitled to additional state aid under this  
18 subchapter to the extent that state and local revenue used to  
19 service debt eligible under this chapter is less than the state and  
20 local revenue that would have been available to the district under  
21 this chapter as it existed on September 1, 2021, if any increase in  
22 the residence homestead exemption under Section 1-b(c), Article  
23 VIII, Texas Constitution, as proposed by the 87th Legislature, 3rd  
24 Called Session, 2021, had not occurred.

25 (a-2) Beginning with the 2023-2024 school year, a school  
26 district is entitled to additional state aid under this subchapter  
27 to the extent that state and local revenue used to service debt  
28 eligible under this chapter is less than the state and local revenue  
29 that would have been available to the district under this chapter as  
30 it existed on September 1, 2022, if any increase in a residence  
31 homestead exemption under Section 1-b(c), Article VIII, Texas

1 Constitution, and any additional limitation on tax increases under  
2 Section 1-b(d) of that article as proposed by the 88th Legislature,  
3 Regular Session, 2023, had not occurred.

4 (b-1) Subject to Subsections (c-1), (d), and (e),  
5 additional state aid under this section for [~~beginning with~~] the  
6 2022-2023 school year is equal to the amount by which the loss of  
7 local interest and sinking revenue for debt service attributable to  
8 any increase in the residence homestead exemption under Section  
9 1-b(c), Article VIII, Texas Constitution, as proposed by the 87th  
10 Legislature, 3rd Called Session, 2021, is not offset by a gain in  
11 state aid under this chapter.

12 (b-2) Subject to Subsections (c-2), (d), and (e),  
13 additional state aid under this section beginning with the  
14 2023-2024 school year is equal to the amount by which the loss of  
15 local interest and sinking revenue for debt service attributable to  
16 any increase in a residence homestead exemption under Section  
17 1-b(c), Article VIII, Texas Constitution, and any additional  
18 limitation on tax increases under Section 1-b(d) of that article as  
19 proposed by the 88th Legislature, Regular Session, 2023, is not  
20 offset by a gain in state aid under this chapter.

21 (c-2) For the purpose of determining state aid under  
22 Subsections (a-2) and (b-2), local interest and sinking revenue for  
23 debt service is limited to revenue required to service debt  
24 eligible under this chapter as of September 1, 2022, including  
25 refunding of that debt, subject to Section 46.061. The limitation  
26 imposed by Section 46.034(a) does not apply for the purpose of  
27 determining state aid under this section.

28 SECTION 5.11. Section 48.2542, Education Code, is amended  
29 to read as follows:

30 Sec. 48.2542. ADDITIONAL STATE AID FOR ADJUSTMENT OF  
31 LIMITATION ON TAX INCREASES ON HOMESTEAD OF ELDERLY OR DISABLED.

1 Notwithstanding any other provision of this chapter, if a school  
2 district is not fully compensated through state aid or the  
3 calculation of excess local revenue under this chapter based on the  
4 determination of the district's taxable value of property under  
5 Subchapter M, Chapter 403, Government Code, the district is  
6 entitled to additional state aid in the amount necessary to fully  
7 compensate the district for the amount of ad valorem tax revenue  
8 lost due to a reduction of the amount of the limitation on tax  
9 increases provided by Sections 11.26(a-4), (a-5), (a-6), (a-7),  
10 (a-8), (a-9), ~~[and]~~ (a-10), (a-11), and (a-12), Tax Code, as  
11 applicable.

12 SECTION 5.12. Effective January 1, 2025, Section 48.2542,  
13 Education Code, is amended to read as follows:

14 Sec. 48.2542. ADDITIONAL STATE AID FOR ADJUSTMENT OF  
15 LIMITATION ON TAX INCREASES ON HOMESTEAD OF ELDERLY OR DISABLED.  
16 Notwithstanding any other provision of this chapter, if a school  
17 district is not fully compensated through state aid or the  
18 calculation of excess local revenue under this chapter based on the  
19 determination of the district's taxable value of property under  
20 Subchapter M, Chapter 403, Government Code, the district is  
21 entitled to additional state aid in the amount necessary to fully  
22 compensate the district for the amount of ad valorem tax revenue  
23 lost due to a reduction of the amount of the limitation on tax  
24 increases provided by Section 11.26(a-10) [~~Sections 11.26(a-4),~~  
25 ~~(a-5), (a-6), (a-7), (a-8), (a-9), and (a-10)~~], Tax Code [~~, as~~  
26 ~~applicable~~].

27 SECTION 5.13. Section 48.2543, Education Code, is amended  
28 to read as follows:

29 Sec. 48.2543. ADDITIONAL STATE AID FOR HOMESTEAD EXEMPTION.

30 (a) For [~~Beginning with~~] the 2022-2023 school year, a school  
31 district is entitled to additional state aid to the extent that

1 state and local revenue under this chapter and Chapter 49 is less  
2 than the state and local revenue that would have been available to  
3 the district under this chapter and Chapter 49 as those chapters  
4 existed on September 1, 2021, if any increase in the residence  
5 homestead exemption under Section 1-b(c), Article VIII, Texas  
6 Constitution, as proposed by the 87th Legislature, 3rd Called  
7 Session, 2021, had not occurred.

8 (a-1) Beginning with the 2023-2024 school year, a school  
9 district is entitled to additional state aid to the extent that  
10 state and local revenue under this chapter and Chapter 49 is less  
11 than the state and local revenue that would have been available to  
12 the district under this chapter and Chapter 49 as those chapters  
13 existed on September 1, 2022, if any increase in a residence  
14 homestead exemption under Section 1-b(c), Article VIII, Texas  
15 Constitution, and any additional limitation on tax increases under  
16 Section 1-b(d) of that article as proposed by the 88th Legislature,  
17 Regular Session, 2023, had not occurred.

18 (b) The lesser of the school district's currently adopted  
19 maintenance and operations tax rate or the adopted maintenance and  
20 operations tax rate for:

21 (1) the 2021 tax year is used for the purpose of  
22 determining additional state aid under Subsection (a); and

23 (2) the 2022 tax year is used for the purpose of  
24 determining additional state aid under Subsection (a-1).

25 SECTION 5.14. Section 48.2556(a), Education Code, is  
26 amended to read as follows:

27 (a) The agency shall post the following information on the  
28 agency's Internet website for purposes of allowing the chief  
29 appraiser of each appraisal district and the assessor for each  
30 school district to make the calculations required by Sections  
31 11.26(a-5), (a-6), (a-7), (a-8), (a-9), ~~and~~ (a-10), (a-11), and

1 (a-12), Tax Code:

2 (1) each school district's maximum compressed rate, as  
3 determined under Section 48.2551, for each tax year beginning with  
4 the 2019 tax year; and

5 (2) each school district's tier one maintenance and  
6 operations tax rate, as provided by Section 45.0032(a), for the  
7 2018 tax year.

8 SECTION 5.15. Effective January 1, 2025, Section  
9 48.2556(a), Education Code, is amended to read as follows:

10 (a) For purposes of allowing the chief appraiser of each  
11 appraisal district and the assessor for each school district to  
12 make the calculations required by Section 11.26(a-10), Tax Code,  
13 the [The] agency shall post [the following information] on the  
14 agency's Internet website [for purposes of allowing the chief  
15 appraiser of each appraisal district and the assessor for each  
16 school district to make the calculations required by Sections  
17 11.26(a-5), (a-6), (a-7), (a-8), (a-9), and (a-10), Tax Code:

18 [~~(1)~~] each school district's maximum compressed rate,  
19 as determined under Section 48.2551, for the current [each] tax  
20 year and the preceding [beginning with the 2019] tax year[, and

21 [~~(2)~~ each school district's tier one maintenance and  
22 operations tax rate, as provided by Section 45.0032(a), for the  
23 2018 tax year].

24 SECTION 5.16. Section 49.004, Education Code, is amended by  
25 adding Subsections (a-1), (b-1), and (c-1) to read as follows:

26 (a-1) This subsection applies only if the constitutional  
27 amendment proposed by H.J.R. 1, 88th Legislature, Regular Session,  
28 2023, is approved by the voters in an election held for that  
29 purpose. As soon as practicable after receiving revised property  
30 values that reflect adoption of the constitutional amendment, the  
31 commissioner shall review the local revenue level of districts in

1 the state and revise as necessary the notifications provided under  
2 Subsection (a) for the 2023-2024 school year. This subsection  
3 expires September 1, 2024.

4 (b-1) This subsection applies only to a district that has  
5 not previously held an election under this chapter. Notwithstanding  
6 Subsection (b), a district that enters into an agreement to  
7 exercise an option to reduce the district's local revenue level in  
8 excess of entitlement under Section 49.002(3), (4), or (5) for the  
9 2023-2024 school year may request and, as provided by Section  
10 49.0042(a), receive approval from the commissioner to delay the  
11 date of the election otherwise required to be ordered before  
12 September 1. This subsection expires September 1, 2024.

13 (c-1) Notwithstanding Subsection (c), a district that  
14 receives approval from the commissioner to delay an election as  
15 provided by Subsection (b-1) may adopt a tax rate for the 2023 tax  
16 year before the commissioner certifies that the district has  
17 reduced its local revenue level to the level established by Section  
18 48.257. This subsection expires September 1, 2024.

19 SECTION 5.17. Subchapter A, Chapter 49, Education Code, is  
20 amended by adding Section 49.0042 to read as follows:

21 Sec. 49.0042. TRANSITIONAL PROVISIONS: INCREASED HOMESTEAD  
22 EXEMPTIONS AND LIMITATION ON TAX INCREASES. (a) The commissioner  
23 shall approve a district's request under Section 49.004(b-1) to  
24 delay the date of an election required under this chapter if the  
25 commissioner determines that the district would not have a local  
26 revenue level in excess of entitlement if the constitutional  
27 amendment proposed by H.J.R. 1, 88th Legislature, Regular Session,  
28 2023, were approved by the voters.

29 (b) The commissioner shall set a date by which each district  
30 that receives approval under this section must order the election.

31 (c) Not later than the 2024-2025 school year, the



1 commissioner shall order detachment and annexation of property  
2 under Subchapter G or consolidation under Subchapter H as necessary  
3 to reduce the district's local revenue level to the level  
4 established by Section 48.257 for a district that receives approval  
5 under this section and subsequently:

6 (1) fails to hold the election; or

7 (2) does not receive voter approval at the election.

8 (d) This section expires September 1, 2025.

9 SECTION 5.18. Subchapter A, Chapter 49, Education Code, is  
10 amended by adding Section 49.0121 to read as follows:

11 Sec. 49.0121. TRANSITIONAL ELECTION DATES. (a) This  
12 section applies only to an election under this chapter that occurs  
13 during the 2023-2024 school year.

14 (b) Section 49.012 does not apply to a district that  
15 receives approval of a request under Section 49.0042. The district  
16 shall hold the election on a Tuesday or Saturday on or before a date  
17 specified by the commissioner. Section 41.001, Election Code, does  
18 not apply to the election.

19 (c) This section expires September 1, 2024.

20 SECTION 5.19. Section 49.154, Education Code, is amended by  
21 adding Subsections (a-2) and (a-3) to read as follows:

22 (a-2) Notwithstanding Subsections (a) and (a-1), a district  
23 that receives approval of a request under Section 49.0042 shall pay  
24 for credit purchased:

25 (1) in equal monthly payments as determined by the  
26 commissioner beginning March 15, 2024, and ending August 15, 2024;

27 or

28 (2) in the manner provided by Subsection (a)(2),  
29 provided that the district notifies the commissioner of the  
30 district's election to pay in that manner not later than March 15,  
31 2024.

1           (a-3) Subsection (a-2) and this subsection expire September  
2 1, 2024.

3           SECTION 5.20. Section 49.308, Education Code, is amended by  
4 adding Subsection (a-1) to read as follows:

5           (a-1) Notwithstanding Subsection (a), for the 2023-2024  
6 school year, the commissioner shall order any detachments and  
7 annexations of property under this subchapter as soon as  
8 practicable after the canvass of the votes on the constitutional  
9 amendment proposed by H.J.R. 1, 88th Legislature, Regular Session,  
10 2023. This subsection expires September 1, 2024.

11           SECTION 5.21. Section 403.302, Government Code, is amended  
12 by amending Subsection (j-1) and adding Subsection (j-2) to read as  
13 follows:

14           (j-1) In the final certification of the study under  
15 Subsection (j), the comptroller shall separately identify the final  
16 taxable value for each school district as adjusted to account for  
17 the reduction of the amount of the limitation on tax increases  
18 provided by Section 11.26(a-10) [~~Sections 11.26(a-4), (a-5),~~  
19 ~~(a-6), (a-7), (a-8), (a-9), and (a-10)~~], Tax Code [~~, as applicable~~].

20           (j-2) In the final certification of the study under  
21 Subsection (j), the comptroller shall separately identify the final  
22 taxable value for each school district as adjusted to account for  
23 the reduction of the amount of the limitation on tax increases  
24 provided by Sections 11.26(a-5), (a-6), (a-7), (a-8), (a-9),  
25 (a-10), (a-11), and (a-12), Tax Code. This subsection expires  
26 January 1, 2025.

27           SECTION 5.22. (a) Sections 11.26(a-1), (a-2), and (a-3),  
28 Tax Code, are repealed.

29           (b) Effective January 1, 2025, Sections 11.26(a-5), (a-6),  
30 (a-7), (a-8), and (a-9), Tax Code, are repealed.

31           SECTION 5.23. The changes in law made by this article to

1 Sections 11.13 and 11.26, Tax Code, apply beginning with the ad  
2 valorem tax year that begins January 1, 2023.

3 (3) Strike SECTION 5.03 of the substitute (page 11, lines  
4 3-11) and substitute the following appropriately numbered  
5 SECTIONS:

6 SECTION \_\_\_\_\_. Article 4 of this Act takes effect January 1,  
7 2024, but only if the constitutional amendment proposed by H.J.R.  
8 1, 88th Legislature, Regular Session, 2023, is approved by the  
9 voters. If that amendment is not approved by the voters, Article 4  
10 of this Act has no effect.

11 SECTION \_\_\_\_\_. (a) Except as provided by Subsection (b) of  
12 this section or as otherwise provided by Article 5 of this Act:

13 (1) Article 5 of this Act takes effect on the date on  
14 which the constitutional amendment proposed by H.J.R. 1, 88th  
15 Legislature, Regular Session, 2023, takes effect; and

16 (2) if that amendment is not approved by the voters,  
17 Article 5 of this Act has no effect.

18 (b) Sections 25.23(a-1), 26.04(a-1) and (c-1), 26.08(q),  
19 26.09(c-1), 26.15(h), 31.01(d-2), (d-3), (d-4), and (d-5), and  
20 31.02(a-1), Tax Code, and Sections 49.004(a-1), (b-1), and (c-1),  
21 49.0042, 49.0121, 49.154(a-2) and (a-3), and 49.308(a-1),  
22 Education Code, as added by Article 5 of this Act, take effect  
23 immediately if this Act receives a vote of two-thirds of all the  
24 members elected to each house, as provided by Section 39, Article  
25 III, Texas Constitution. If this Act does not receive the vote  
26 necessary for those sections to have immediate effect, those  
27 sections take effect on the 91st day after the last day of the  
28 legislative session.

29 (4) Renumber the ARTICLES of the substitute and references  
30 to those ARTICLES as appropriate.



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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Martinez Fischer

1 Amend C.S.H.B. No. 2 (house committee report) as follows:

2 (1) Strike Article 4 of the substitute (page 3, line 10,  
3 through page 10, line 24) and substitute the following:

4 ARTICLE 4. SCHOOL DISTRICT RESIDENCE HOMESTEAD EXEMPTION INCREASE

5 SECTION 4.01. Section 11.13(b), Tax Code, is amended to  
6 read as follows:

7 (b) An adult is entitled to exemption from taxation by a  
8 school district of \$100,000 [~~\$40,000~~] of the appraised value of the  
9 adult's residence homestead, except that only \$5,000 of the  
10 exemption applies to an entity operating under former Chapter 17,  
11 18, 25, 26, 27, or 28, Education Code, as those chapters existed on  
12 May 1, 1995, as permitted by Section 11.301, Education Code.

13 SECTION 4.02. Section 11.26, Tax Code, is amended by  
14 amending Subsections (a), (a-10), and (o) and adding Subsection  
15 (a-11) to read as follows:

16 (a) The tax officials shall appraise the property to which  
17 this section applies and calculate taxes as on other property, but  
18 if the tax so calculated exceeds the limitation imposed by this  
19 section, the tax imposed is the amount of the tax as limited by this  
20 section, except as otherwise provided by this section. A school  
21 district may not increase the total annual amount of ad valorem tax  
22 it imposes on the residence homestead of an individual 65 years of  
23 age or older or on the residence homestead of an individual who is  
24 disabled, as defined by Section 11.13, above the amount of the tax  
25 it imposed in the first tax year in which the individual qualified  
26 that residence homestead for the applicable exemption provided by  
27 Section 11.13(c) for an individual who is 65 years of age or older  
28 or is disabled. If the individual qualified that residence  
29 homestead for the exemption after the beginning of that first year

1 and the residence homestead remains eligible for the same exemption  
2 for the next year, and if the school district taxes imposed on the  
3 residence homestead in the next year are less than the amount of  
4 taxes imposed in that first year, a school district may not  
5 subsequently increase the total annual amount of ad valorem taxes  
6 it imposes on the residence homestead above the amount it imposed in  
7 the year immediately following the first year for which the  
8 individual qualified that residence homestead for the same  
9 exemption, except as provided by Subsection (b). If the first tax  
10 year the individual qualified the residence homestead for the  
11 exemption provided by Section 11.13(c) for individuals 65 years of  
12 age or older or disabled was a tax year before the 2024 [~~2015~~] tax  
13 year, the amount of the limitation provided by this section for the  
14 2024 tax year is the amount of the limitation as computed under  
15 Subsection (a-10) of this section [~~tax the school district imposed~~  
16 ~~for the 2014 tax year~~] less an amount equal to the product of  
17 \$60,000 and [~~amount determined by multiplying \$10,000 times~~] the  
18 tax rate of the school district for the 2024 [~~2015~~] tax year[, ~~plus~~  
19 ~~any 2015 tax attributable to improvements made in 2014, other than~~  
20 ~~improvements made to comply with governmental regulations or~~  
21 ~~repairs~~].

22 (a-10) For purposes of this section, "maximum compressed  
23 rate" means the maximum compressed rate of a school district as  
24 calculated under Section 48.2551, Education Code. Notwithstanding  
25 the other provisions of this section, if in the 2024 or a subsequent  
26 tax year an individual qualifies for a limitation on tax increases  
27 provided by this section on the individual's residence homestead,  
28 the amount of the limitation provided by this section on the  
29 homestead is equal to the amount computed by:

30 (1) multiplying the taxable value of the homestead in  
31 the preceding tax year by a tax rate equal to the difference between

1 the school district's maximum compressed rate for the preceding tax  
2 year and the district's maximum compressed rate for the current tax  
3 year;

4 (2) subtracting the amount computed under Subdivision  
5 (1) from the amount of tax the district imposed on the homestead in  
6 the preceding tax year; and

7 (3) adding any tax imposed in the current tax year  
8 attributable to improvements made in the preceding tax year as  
9 provided by Subsection (b) to the amount computed under Subdivision  
10 (2).

11 (a-11) This subsection applies only to an individual who in  
12 the 2024 tax year qualifies for a limitation under this section and  
13 for whom the 2021 tax year or an earlier tax year was the first tax  
14 year the individual or the individual's spouse qualified for an  
15 exemption under Section 11.13(c). The amount of the limitation  
16 provided by this section on the residence homestead of an  
17 individual to which this subsection applies for the 2024 tax year is  
18 the amount of the limitation for the 2024 tax year as otherwise  
19 computed under this section less an amount equal to the product of  
20 \$15,000 and the tax rate of the school district for the 2022 tax  
21 year. This subsection expires January 1, 2025.

22 (o) Notwithstanding Subsections (a) [~~(a-3)~~] and (b), an  
23 improvement to property that would otherwise constitute an  
24 improvement under Subsection (b) is not treated as an improvement  
25 under that subsection if the improvement is a replacement structure  
26 for a structure that was rendered uninhabitable or unusable by a  
27 casualty or by wind or water damage. For purposes of appraising the  
28 property in the tax year in which the structure would have  
29 constituted an improvement under Subsection (b), the replacement  
30 structure is considered to be an improvement under that subsection  
31 only if:

1 (1) the square footage of the replacement structure  
2 exceeds that of the replaced structure as that structure existed  
3 before the casualty or damage occurred; or

4 (2) the exterior of the replacement structure is of  
5 higher quality construction and composition than that of the  
6 replaced structure.

7 SECTION 4.03. Section 46.071, Education Code, is amended by  
8 amending Subsections (a-1) and (b-1) and adding Subsections (a-2),  
9 (b-2), and (c-2) to read as follows:

10 (a-1) For ~~[Beginning with]~~ the 2022-2023 and 2023-2024  
11 school years ~~[year]~~, a school district is entitled to additional  
12 state aid under this subchapter to the extent that state and local  
13 revenue used to service debt eligible under this chapter is less  
14 than the state and local revenue that would have been available to  
15 the district under this chapter as it existed on September 1, 2021,  
16 if any increase in the residence homestead exemption under Section  
17 1-b(c), Article VIII, Texas Constitution, as proposed by the 87th  
18 Legislature, 3rd Called Session, 2021, had not occurred.

19 (a-2) Beginning with the 2024-2025 school year, a school  
20 district is entitled to additional state aid under this subchapter  
21 to the extent that state and local revenue used to service debt  
22 eligible under this chapter is less than the state and local revenue  
23 that would have been available to the district under this chapter as  
24 it existed on September 1, 2023, if any increase in the residence  
25 homestead exemption under Section 1-b(c), Article VIII, Texas  
26 Constitution, and any additional limitation on tax increases under  
27 Section 1-b(d) of that article as proposed by the 88th Legislature,  
28 Regular Session, 2023, had not occurred.

29 (b-1) Subject to Subsections (c-1), (d), and (e),  
30 additional state aid under this section for ~~[beginning with]~~ the  
31 2022-2023 and 2023-2024 school years ~~[year]~~ is equal to the amount

1 by which the loss of local interest and sinking revenue for debt  
2 service attributable to any increase in the residence homestead  
3 exemption under Section 1-b(c), Article VIII, Texas Constitution,  
4 as proposed by the 87th Legislature, 3rd Called Session, 2021, is  
5 not offset by a gain in state aid under this chapter.

6 (b-2) Subject to Subsections (c-2), (d), and (e),  
7 additional state aid under this section beginning with the  
8 2024-2025 school year is equal to the amount by which the loss of  
9 local interest and sinking revenue for debt service attributable to  
10 any increase in the residence homestead exemption under Section  
11 1-b(c), Article VIII, Texas Constitution, and any additional  
12 limitation on tax increases under Section 1-b(d) of that article as  
13 proposed by the 88th Legislature, Regular Session, 2023, is not  
14 offset by a gain in state aid under this chapter.

15 (c-2) For the purpose of determining state aid under  
16 Subsections (a-2) and (b-2), local interest and sinking revenue for  
17 debt service is limited to revenue required to service debt  
18 eligible under this chapter as of September 1, 2023, including  
19 refunding of that debt, subject to Section 46.061. The limitation  
20 imposed by Section 46.034(a) does not apply for the purpose of  
21 determining state aid under this section.

22 SECTION 4.04. Section 48.2542, Education Code, is amended  
23 to read as follows:

24 Sec. 48.2542. ADDITIONAL STATE AID FOR ADJUSTMENT OF  
25 LIMITATION ON TAX INCREASES ON HOMESTEAD OF ELDERLY OR DISABLED.  
26 Notwithstanding any other provision of this chapter, if a school  
27 district is not fully compensated through state aid or the  
28 calculation of excess local revenue under this chapter based on the  
29 determination of the district's taxable value of property under  
30 Subchapter M, Chapter 403, Government Code, the district is  
31 entitled to additional state aid in the amount necessary to fully



1 compensate the district for the amount of ad valorem tax revenue  
2 lost due to a reduction of the amount of the limitation on tax  
3 increases provided by Sections 11.26(a-10) and (a-11) [~~11.26(a-4),~~  
4 ~~(a-5), (a-6), (a-7), (a-8), (a-9), and (a-10)~~], Tax Code, as  
5 applicable.

6 SECTION 4.05. Effective January 1, 2025, Section 48.2542,  
7 Education Code, is amended to read as follows:

8 Sec. 48.2542. ADDITIONAL STATE AID FOR ADJUSTMENT OF  
9 LIMITATION ON TAX INCREASES ON HOMESTEAD OF ELDERLY OR DISABLED.  
10 Notwithstanding any other provision of this chapter, if a school  
11 district is not fully compensated through state aid or the  
12 calculation of excess local revenue under this chapter based on the  
13 determination of the district's taxable value of property under  
14 Subchapter M, Chapter 403, Government Code, the district is  
15 entitled to additional state aid in the amount necessary to fully  
16 compensate the district for the amount of ad valorem tax revenue  
17 lost due to a reduction of the amount of the limitation on tax  
18 increases provided by Section 11.26(a-10) [~~Sections 11.26(a-4),~~  
19 ~~(a-5), (a-6), (a-7), (a-8), (a-9), and (a-10)~~], Tax Code[, ~~as~~  
20 ~~applicable~~].

21 SECTION 4.06. Section 48.2543, Education Code, is amended  
22 to read as follows:

23 Sec. 48.2543. ADDITIONAL STATE AID FOR HOMESTEAD  
24 EXEMPTION. (a) For [~~Beginning with~~] the 2022-2023 and 2023-2024  
25 school years [~~year~~], a school district is entitled to additional  
26 state aid to the extent that state and local revenue under this  
27 chapter and Chapter 49 is less than the state and local revenue that  
28 would have been available to the district under this chapter and  
29 Chapter 49 as those chapters existed on September 1, 2021, if any  
30 increase in the residence homestead exemption under Section 1-b(c),  
31 Article VIII, Texas Constitution, as proposed by the 87th

1 Legislature, 3rd Called Session, 2021, had not occurred.

2 (a-1) Beginning with the 2024-2025 school year, a school  
3 district is entitled to additional state aid to the extent that  
4 state and local revenue under this chapter and Chapter 49 is less  
5 than the state and local revenue that would have been available to  
6 the district under this chapter and Chapter 49 as those chapters  
7 existed on September 1, 2023, if any increase in the residence  
8 homestead exemption under Section 1-b(c), Article VIII, Texas  
9 Constitution, and any additional limitation on tax increases under  
10 Section 1-b(d) of that article as proposed by the 88th Legislature,  
11 Regular Session, 2023, had not occurred.

12 (b) The lesser of the school district's currently adopted  
13 maintenance and operations tax rate or the adopted maintenance and  
14 operations tax rate for:

15 (1) the 2021 tax year is used for the purpose of  
16 determining additional state aid under Subsection (a); and

17 (2) the 2023 tax year is used for the purpose of  
18 determining additional state aid under Subsection (a-1).

19 SECTION 4.07. Section 48.2556(a), Education Code, is  
20 amended to read as follows:

21 (a) For purposes of allowing the chief appraiser of each  
22 appraisal district and the assessor for each school district to  
23 make the calculations required by Sections 11.26(a-10) and (a-11),  
24 Tax Code, the [The] agency shall post [the following information]  
25 on the agency's Internet website [for purposes of allowing the  
26 chief appraiser of each appraisal district and the assessor for  
27 each school district to make the calculations required by Sections  
28 11.26(a-5), (a-6), (a-7), (a-8), (a-9), and (a-10), Tax Code:

29 [(-1)] each school district's maximum compressed rate,  
30 as determined under Section 48.2551, for each tax year beginning  
31 with the 2022 [2019] tax year[, and

1           ~~[(2) each school district's tier one maintenance and~~  
2 ~~operations tax rate, as provided by Section 45.0032(a), for the~~  
3 ~~2018 tax year].~~

4           SECTION 4.08. Effective January 1, 2025, Section  
5 48.2556(a), Education Code, is amended to read as follows:

6           (a) For purposes of allowing the chief appraiser of each  
7 appraisal district and the assessor for each school district to  
8 make the calculations required by Section 11.26(a-10), Tax Code,  
9 the [The] agency shall post [the following information] on the  
10 agency's Internet website [for purposes of allowing the chief  
11 appraiser of each appraisal district and the assessor for each  
12 school district to make the calculations required by Sections  
13 11.26(a-5), (a-6), (a-7), (a-8), (a-9), and (a-10), Tax Code:

14           ~~[(1)]~~ each school district's maximum compressed rate,  
15 as determined under Section 48.2551, for the current [each] tax  
16 year and the preceding [beginning with the 2019] tax year~~, and~~

17           ~~[(2) each school district's tier one maintenance and~~  
18 ~~operations tax rate, as provided by Section 45.0032(a), for the~~  
19 ~~2018 tax year].~~

20           SECTION 4.09. Section 403.302, Government Code, is amended  
21 by amending Subsection (j-1) and adding Subsection (j-2) to read as  
22 follows:

23           (j-1) In the final certification of the study under  
24 Subsection (j), the comptroller shall separately identify the final  
25 taxable value for each school district as adjusted to account for  
26 the reduction of the amount of the limitation on tax increases  
27 provided by Section 11.26(a-10) ~~[Sections 11.26(a-4), (a-5),~~  
28 ~~(a-6), (a-7), (a-8), (a-9), and (a-10)]~~, Tax Code~~[, as applicable]~~.

29           (j-2) In the final certification of the study under  
30 Subsection (j), the comptroller shall separately identify the final  
31 taxable value for each school district as adjusted to account for

1 the reduction of the amount of the limitation on tax increases  
2 provided by Section 11.26(a-11), Tax Code. This subsection expires  
3 January 1, 2025.

4 SECTION 4.10. Sections 11.26(a-1), (a-2), (a-3), (a-4),  
5 (a-5), (a-6), (a-7), (a-8), and (a-9), Tax Code, are repealed.

6 SECTION 4.11. The changes in law made by this article to  
7 Sections 11.13 and 11.26, Tax Code, apply only to an ad valorem tax  
8 year that begins on or after January 1, 2024.

9 (2) Strike SECTION 5.03 of the substitute (page 11, lines 3  
10 through 11) and substitute the following appropriately numbered  
11 SECTION:

12 SECTION \_\_\_\_\_. Except as otherwise provided by Article 4 of  
13 this Act, Article 4 of this Act takes effect January 1, 2024, but  
14 only if the constitutional amendment proposed by H.J.R. No. 1, 88th  
15 Legislature, Regular Session, 2023, is approved by the voters. If  
16 that amendment is not approved by the voters, Article 4 of this Act  
17 has no effect.



E880408

23 Apr-12 PM 01:52  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Moody

1 Amend C.S.H.B. No. 2 (house committee report) as follows:

2 (1) On page 3, line 25, between "(c)," and "and (e)", insert  
3 "(d),".

4 (2) On page 5, between lines 23 and 24, insert the  
5 following:

6 (d) This section does not apply to property:

7 (1) appraised under Subchapter C, D, E, F, or G; or

8 (2) subject to:

9 (A) a tax abatement agreement entered into under  
10 Chapter 312; or

11 (B) an agreement limiting the appraised value of  
12 the property under former Subchapter B or C, Chapter 313.



E880398

23 Apr-12 AM 11:55  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Tinderholt

1 Amend C.S.H.B. 2 (house committee report) on page 1, line 18,  
2 by striking "\$0.15" and substituting "the amount by which the  
3 commissioner may reduce each district's maximum compressed tax rate  
4 by an equal amount using \$20 billion".



E880406

23 Apr-12 PM 01:23  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Turner

1 Amend C.S.H.B. No. 2 (house committee report) as follows:

2 (1) Strike ARTICLE 4 of the substitute (page 3, line 10,  
3 through page 10, line 24) and substitute the following:

4 ARTICLE 4. LIMITATION ON INCREASES IN VALUE OF RESIDENCE

5 HOMESTEADS

6 SECTION 4.01. Section 23.23(a), Tax Code, is amended to  
7 read as follows:

8 (a) Notwithstanding the requirements of Section 25.18 and  
9 regardless of whether the appraisal office has appraised the  
10 property and determined the market value of the property for the tax  
11 year, an appraisal office may increase the appraised value of a  
12 residence homestead for a tax year to an amount not to exceed the  
13 lesser of:

14 (1) the market value of the property for the most  
15 recent tax year that the market value was determined by the  
16 appraisal office; or

17 (2) the sum of:

18 (A) five [~~10~~] percent of the appraised value of  
19 the property for the preceding tax year;

20 (B) the appraised value of the property for the  
21 preceding tax year; and

22 (C) the market value of all new improvements to  
23 the property.

24 SECTION 4.02. This article applies only to the appraisal  
25 for ad valorem taxation of residence homesteads for a tax year that  
26 begins on or after the effective date of this article.

27 (2) Strike SECTION 5.03 of the substitute (page 11, lines  
28 3-11) and substitute the following appropriately numbered SECTION:

29 SECTION \_\_\_\_\_. Article 4 of this Act takes effect January 1,

1 2024, but only if the constitutional amendment proposed by H.J.R.  
2 1, 88th Legislature, Regular Session, 2023, is approved by the  
3 voters. If that amendment is not approved by the voters, Article 4  
4 of this Act has no effect.

5 (3) Renumber the ARTICLES of the substitute and references  
6 to those ARTICLES as appropriate.





E880405

23 Apr-12 PM 01:22  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Zwiener

1 Amend C.S.H.B. No. 2 (house committee printing) by adding the  
2 following appropriately numbered SECTION to the substitute and  
3 renumbering subsequent SECTIONS of the substitute accordingly:

4 SECTION \_\_\_\_\_. Subchapter A, Chapter 92, Property Code, is  
5 amended by adding Section 92.027 to read as follows:

6 Sec. 92.027. PROHIBITION ON RENT EXCEEDING CERTAIN  
7 LIMITATIONS ON APPRAISED VALUE. A landlord may not increase the  
8 total amount of rent charged to a tenant during a calendar year  
9 period by a percentage that is greater than the percentage increase  
10 in the appraised value of the leased property calculated under  
11 Section 23.23, Tax Code, for the preceding calendar year.



E880411

23 Apr-12 PM 01:56  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Zwiener

1 Amend C.S.H.B. No. 2 (house committee report) as follows:

2 (1) On page 3, line 25, strike "(c)" and substitute "(c),  
3 (d)".

4 (2) On page 5, between lines 23 and 24, insert the  
5 following:

6 (d) This section does not apply to:

7 (1) property appraised under Subchapter C, D, E, F, or  
8 G; or


9 (2) property that in the preceding tax year had an  
10 appraised value of more than \$10 million as determined by the  
11 applicable appraisal district.

**The following amendment was  
published on 4/12/23 2:31 PM**



2023 APR 12 PM02:21  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY:  \_\_\_\_\_

1 Amend C.S.H.B. No. 2 (house committee report) as follows:

2 (1) Strike Article 4 of the substitute (page 3, line 10,  
3 through page 10, line 24) and substitute the following:

4 ARTICLE 4. SCHOOL DISTRICT RESIDENCE HOMESTEAD EXEMPTION INCREASE

5 SECTION 4.01. Section 11.13(b), Tax Code, is amended to  
6 read as follows:

7 (b) An adult is entitled to exemption from taxation by a  
8 school district of \$100,000 [~~\$40,000~~] of the appraised value of the  
9 adult's residence homestead, except that only \$5,000 of the  
10 exemption applies to an entity operating under former Chapter 17,  
11 18, 25, 26, 27, or 28, Education Code, as those chapters existed on  
12 May 1, 1995, as permitted by Section 11.301, Education Code.

13 SECTION 4.02. The change in law made by this article to  
14 Section 11.13, Tax Code, applies only to an ad valorem tax year that  
15 begins on or after January 1, 2024.

16 (2) Strike SECTION 5.03 of the substitute (page 11, lines 3  
17 through 11) and substitute the following appropriately numbered  
18 SECTION:

19 SECTION \_\_\_\_\_. Article 4 of this Act takes effect January 1,  
20 2024, but only if the constitutional amendment proposed by H.J.R.  
21 No. 1, 88th Legislature, Regular Session, 2023, is approved by the  
22 voters. If that amendment is not approved by the voters, Article 4  
23 of this Act has no effect.