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**Amendment Floor Report for HB 2 – Monday, April 15, 2019**

Author	Analysis	Recommendation
<b>Martinez Fischer</b> Packet Page 2 860681	This amendment strikes the enacting clause “to be enacted by state government.”	<p style="text-align: center;"><b><u>Favorable</u></b></p>
<b>Burrows</b> P. 3 860711	<p>This amendment provides various clarifying changes and clean up language to HB 2:</p> <ul style="list-style-type: none"> <li>• Changing the language from “survey form” to “survey”</li> <li>• Clarifying notification procedures to inform property owners about tax rate changes</li> <li>• Clarifies areas of distinction and non-distinction between special taxing units and non-special taxing units</li> </ul> <p>Most importantly, this amendment addresses two major points of contention – the debt definition and the flat revenue enrichment amount. In the current version of HB 2, the definition of debt was amended to only include debt that was approved by election. This means that all other debt that a taxing unit may carry would be subject to the 2.5 % rollback rate multiplier. This proposed amendment strikes that definition and allows for all debt to fall under the Tax Code’s definition of debt.</p> <p>The flat rate revenue enrichment amount was intended to be a layer of flexibility on top of the 2.5% property tax cap. In HB 2, it allows for taxing units to collect interest up to \$250,000 above the 2.5% rollback rate. While this amount of flexibility is useful, the amount has a disproportionately smaller impact on larger taxing units. Amendment 711 replaces the revenue enrichment amount with a “de minimis amount.” The de minimis amount is essentially a percentage version of the revenue enrichment amount. This means that, rather than a flat rate of \$250,000 in flexibility, a taxing unit would have a specific percentage of flexibility – a far more fair and equitable option but ultimate fiscal impact to local entities remains uncertain.</p>	<p style="text-align: center;"><b><u>Favorable, with concerns</u></b></p>
<b>Burrows</b> P. 17 860695	<p>This amendment changes the formula for the calculation of the rollback rate in HB 2 to the following:</p> <p>This changes the 2.5% property tax revenue tax cap to a product of a 0.75% multiplier and the Municipal Inflation Rate. In general, this should yield a tax cap that is greater than the currently proposed 2.5%. The Municipal Inflation Rate is the average of the difference of the government consumptions expenditures index and the inflation rate – essentially taking into account the inflation variable and accounting for an increase in fiscal need.</p> <p>Additionally, the proposed amendment also removes the revenue enrichment rate from the formula for the calculation of the rollback rate. This provides a more feasible tax revenue calculation but could still leave local entities in a deficit for crucial services.</p>	<p style="text-align: center;"><b><u>Favorable</u></b></p>


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<p><b>Burrows</b> P. 20 860696</p>	<p>This amendment changes the revenue enrichment amount from the current \$250,000 to \$300,000. The revenue enrichment amount essentially grants taxing units a level of flexibility beyond the legislated tax cap. By increasing the flat rate revenue enrichment amount, taxing units will have the opportunity to collect an additional \$50,000 through property tax revenue. However, because this is a flat rate, the amount will have a disproportionately smaller impact on larger taxing units than smaller ones, regardless of the amount of increase.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Burrows</b> P. 21 860700</p>	<p>This amendment proposes an alternative rate formula for taxing units, other than school districts, which stipulates that they may not impose a tax rate which exceeds the result of the Maintenance and Operations (M&amp;O) rate and 1.08 and the taxing units current debt rate. This would significantly cut school districts ability to raise funds.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Murphy</b> P. 22 860605</p>	<p>This amendment will allow the HB 2 property Tax Code to <i>supersede</i> any previously adopted local municipal charter or ordinance regarding property tax cap provisions. This amendment would be particularly relevant to cities like Houston who have a voter elected cap.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 23 860616</p>	<p>This amendment adds to the membership requirements of the advisory board specifying it should include representatives from county courts, and municipal governments. This is beneficial because it allows members to be appointed whose expertise would enhance the board's effectiveness.  HB 2 as written states that the advisory board will be exempt from the main open government and transparency measures in the Government Code. This amendment looks to strike this provision. This will increase transparency and hold the advisory board to the standards of public meetings, coordination with the LBB and balanced representation.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Y. Davis</b> P. 24 860746</p>	<p>This amendment adds a provision to the property tax administration advisory board. The provision would require that the board must be diverse, including ethnic and geographic diversity. The primary responsibility of this board is for state administration of property taxation and state oversight of appraisal districts. The diversity of the property tax administration advisory board is important to ensure a fair process for all Texans.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Ramos</b> P. 25 860753</p>	<p>Currently in HB 2 the committee to revise the tax rate calculation forms submitted by the comptroller, does not have to follow the government code relating to open meetings.  The amendment strikes the word "not" from this provision and therefore allows for the committee meetings to be open. This allows for more transparency and accountability for this entity.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 26 860662</p>	<p>This amendment requires the committee selected by Comptroller to revise the tax rate calculation forms to be held to the government relating to open meetings. This allows for more transparency and accountability for this entity.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dean</b> P. 27 860637</p>	<p>Amends the Tax Code section referring to the Board of Directors that governs the appraisal district. Currently, officers and employees of a taxing entity (for example, an ISD Superintendent) cannot serve on an Appraisal <u>Review</u> Board, however, they can serve on an Appraisal District Board which <u>sets</u> property values.</p>	<p><b><u>Favorable</u></b></p>


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	<p>The amended version states that an individual is ineligible to serve as a board member if they are an officer or employee of a taxing unit participating in that appraisal district.</p> <p>This amendment aims to avoid conflicts of interest within the Board of Directors. However, it could be argued that someone who is an expert on the content and has insight on what taxing units need could be beneficial as a board member.</p>	
<p><b>Tinderholt</b> P. 29 860782</p>	<p>This amendment does not allow an employee of the taxing unit to be on the appraisal district board of directors. While this amendment is attempting to increase transparency within the board, these positions are hard to fill and could make the appraisals process inefficient.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Cain</b> P. 30 860750</p>	<p>This amendment makes an employee of the comptroller, a member of the governing body, an officer, or an employee of a taxing unit ineligible from serving on an appraisal district board of directors and being a chief appraiser. Although the intent of this amendment is to provide transparency and lessen conflict of interest, this would further restrict already hard to fill positions, making the appraisal process less effective.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Wray</b> P. 32 860645</p>	<p>Amendment would prevent individuals from serving on an appraisal board if they had ever been employed by an appraisal district overseen by the board. This would narrow an already small pool of candidates and increase the difficulty of filling those positions with appropriately knowledgeable candidates; impacting the efficiency of the appraisal district.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Cain</b> P. 33 860747</p>	<p>This amendment adds a section to the bill making registered lobbyists ineligible to serve on an appraisal district board and for employment as chief appraiser. This amendment is identical to amendment No. 860770 by Swanson.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Biederman</b> n P. 34 860776</p>	<p>This amendment makes someone ineligible to serve on an appraisal district board if they are an employee of the comptroller, an officer or employee of an appraisal district, a member of the governing body, an officer of a taxing unit or they are required to register as a lobbyist. Additionally, this amendment makes anyone related within the second degree to anyone mentioned above ineligible to serve on an appraisal district board. It also prohibits an officer or employee of an appraisal district ineligible to serve on an appraisal district board of directors if the individual. Although the intent of this amendment is to provide transparency and lessen conflict of interest, this would further restrict already hard to fill positions, making the appraisal process less effective. This amendment is identical to amendment No. 860768 by Swanson.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Middleton</b> P. 37 860773</p>	<p>This amendment makes someone ineligible to serve on an appraisal district board if they are an employee of the comptroller, an officer or employee of an appraisal district, or a member of the governing body. Additionally, this amendment makes anyone related within the second degree to anyone mentioned above ineligible to serve on an appraisal district board. It also prohibits an officer or employee of an appraisal district ineligible to serve on an appraisal district board of directors if the individual is an officer or employees of an appraisal district. Although the intent of this amendment is to provide transparency and lessen conflict of interest, this would further restrict already hard to fill positions, making the appraisal process less effective. This amendment is identical to amendment No. 860787 by Cain.</p>	<p><b><u>Will of the House</u></b></p>


<p><b>Swanson</b> P. 40 860768</p>	<p>This amendment makes someone ineligible to serve on an appraisal district board if they are an employee of the comptroller, an officer or employee of an appraisal district, a member of the governing body, an officer of a taxing unit or they are required to register as a lobbyist. Additionally, this amendment makes anyone related within the second degree to anyone mentioned above ineligible to serve on an appraisal district board. It also prohibits an officer or employee of an appraisal district ineligible to serve on an appraisal district board of directors if the individual. Although the intent of this amendment is to provide transparency and lessen conflict of interest, this would further restrict already hard to fill positions, making the appraisal process less effective. This amendment is identical to amendment No. 860776 by Biederman.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Swanson</b> P. 43 860770</p>	<p>This amendment adds a section to the bill making registered lobbyists ineligible to serve on an appraisal district board and for employment as chief appraiser. This amendment is identical to amendment No. 860747 by Cain.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Cain</b> P. 44 860787</p>	<p>This amendment makes someone ineligible to serve on an appraisal district board if they are an employee of the comptroller, an officer or employee of an appraisal district, or a member of the governing body. Additionally, this amendment makes anyone related within the second degree to anyone mentioned above ineligible to serve on an appraisal district board. It also prohibits an officer or employee of an appraisal district ineligible to serve on an appraisal district board of directors if the individual. Although the intent of this amendment is to provide transparency and lessen conflict of interest, this would further restrict already hard to fill positions, making the appraisal process less effective. This amendment is identical to amendment No. 860773 by Middleton.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Cain</b> P. 47 860788</p>	<p>This amendment makes an employee of the comptroller, a member of the governing body, an officer, or an employee of a taxing unit ineligible from serving on an appraisal district board of directors. Although the intent of this amendment is to provide transparency and lessen conflict of interest, this would further restrict already hard to fill positions, making the appraisal process less effective.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Biederman</b> P. 49 860713</p>	<p>This amendment would prohibit the chief appraiser from employing or contracting with anyone required to register as a lobbyist. This amendment is identical to amendment No. 860748 and No. 860769.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Lang</b> P. 50 860708</p>	<p>This amendment would prevent a chief appraiser from employing or contracting with anyone required to register as a lobbyist. Chief appraisers like all individuals and professions (doctors, nurses, plumbers, etc.) should have the same right to lobby the legislature.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Swanson</b> P. 51 860769</p>	<p>This amendment would prohibit the chief appraiser from employing or contracting with anyone required to register as a lobbyist. Chief appraisers like all individuals and professions (doctors, nurses, plumbers, etc.) should have the same right to lobby the legislature. This amendment is identical to amendment No. 860713 and No. 860748.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Cain</b> P. 52 860748</p>	<p>This amendment would prohibit the chief appraiser from employing or contracting with anyone required to register as a lobbyist. Chief appraisers like all individuals and professions (doctors, nurses, plumbers, etc.) should have the same right to lobby the legislature. This amendment is identical to amendment No. 860713 and No. 860769.</p>	<p><b><u>Unfavorable</u></b></p>

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<p><b>Cain</b> P. 53 860758</p>	<p>This amendment would establish a no-new-revenue tax for schools as well as rollback tax rate provisions related to M&amp;O tax rate for 2005, 2006, and 2007 tax years. This would be very detrimental to school funding with increasing pressure on state funding for public education.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Cain</b> P. 56 860749</p>	<p>This amendment makes an individual related within the third degree to a member of the appraisal review board ineligible to serve on an appraisal review board. It also makes a person ineligible to serve on the appraisal review board if the person is related within the second degree to a member of the board of directors, an officer, or employee of the appraisal district, and employee of the comptroller, a member of the governing body, officer, or employee of a taxing unit. Although the intent of this amendment is to provide transparency and lessen conflict of interest, this would further restrict already hard to fill positions, making the appraisal process less effective.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Howard</b> P. 58 860757</p>	<p>This amendment requires the chief appraiser to deliver a report including an evaluation of the effectiveness of the special panels that conduct protest hearings for appraisal rolls. The special panels will conduct protest hearings relating to property that has an appraised value of \$50 million or more, is commercial property (real and personal), real and personal property of utilities, industrial and manufacturing property (real and personal), and multifamily residential property (real and personal). As the new special panels are implemented, it is essential to understand the value they bring to the process.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Murr</b> P. 59 860626</p>	<p>According to HB 2 when a property—commercial real and personal property, real and personal property of utilities, industrial and manufacturing real and personal property, or a multifamily residential real property— has an appraised value at \$50 million or more, the appraisal review board shall establish a special panel to hold a conduct protest hearing.</p> <p>Amends language to specify that in the year 2020, the minimum appraised value is \$50 million, but for years following, the comptroller is responsible for publishing the minimum cost for a special review panel adjusted to inflation.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Romero</b> P. 60 860777</p>	<p>This amendment doubles the homestead exemption, by striking the language of \$25,000 and replacing it with \$50,000. Doubling the homestead exemption is beneficial because it provides an average annual property tax relief of about \$325 for homeowners. Additionally, this amendment keeps the tax rates in line with the 2020 school tax rates. This amendment strikes the amount of \$10,000 and replaces it with \$25,000 as the number to be multiplied by the tax rate for the 2020 school district tax year in addition to any 2020 tax attributable improvements made in 2019 to determine the amount of tax the school district is obligated to for those adults 65 years and older.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Wray</b> P. 62 860642</p>	<p>Currently, those who are elderly and disabled may not use both a disabled and an elderly homestead exemption; they must choose one even if they qualify for both under different taxing units. This amendment allows individuals who are elderly and disabled to use these exemptions in the same year, as long as they are not using both with the same taxing unit. Counties have expressed concern with the implication of the provision.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Lucio III</b> P. 63 860636</p>	<p>This amendment requires a taxing unit to give a five-year notice to the property owner before officially reducing/repealing an exemption. This applies to tax year 2018 and on. With schools recently underfunded at the state level, local taxing revenue has had to generate the adequate funding including discontinuing certain exemptions.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Bailes</b> P. 64 860677</p>	<p>This amendment is relevant to disabled and elderly (those over the age of 65) individuals to who have moved homesteads within the same geographic area of the county, municipality, or junior college taxing district. Under the proposed amendment, these individuals may transfer their limitation on tax increases to the new homestead.</p>	<p><b><u>Will of the House</u></b></p>

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<p><b>Beckley</b> P. 67 860703</p>	<p>This amendment adds a subchapter defining commercial real property as: property that is held or used to produce income. Language also states that sales price disclosures must be reported by the 10<sup>th</sup> day of the deed to the county and must be signed by purchaser or grantee of the commercial property. This would provide more accurate appraisal information to the city affecting appraised values of commercial and residential properties surrounding the site.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Ramos</b> P. 68 860721</p>	<p>This amendment requires a sales price disclosure report to be filed with the chief appraiser by the purchaser or grantee of commercial or residential property. The amendment lays out what the report form would contain, including instructions for filing. Once received the chief appraiser will provide a written acknowledgement of receipt. If a person other than the purchaser or grantee fills the form out that individual is not liable for unintentional error or omissions. The chief appraisers can use information on these forms to determine market value of real property but cannot increase market value based solely off of these forms. Additionally, the comptroller will create a real property sales price database that is available to the public.</p>	<p><b><u>Favorable</u></b></p>
<p><b>P. King</b> P. 73 860652</p>	<p>This amendment increases the standard of evidence to increase an appraisal value by chief appraiser to the standard of ‘clear and convincing’ from the current ‘substantial’ evidentiary level. The chief appraiser must also show that the inequality in the appraisal of property has been corrected with regard the properties considered in determining value of subject property. This makes it more difficult to increase an appraisal value, which makes it more difficult for taxing units to raise funds.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Beckley</b> P. 74 860704</p>	<p>This amendment cuts out the Appraisal of Real Estates and the Dictionary of Real Estate Appraisal (both published by the Appraisal Institute) from the resources designated to be appraisal methods and techniques considered as generally accepted for the purposes of appraising houses.  The purpose is to avoid confusion with a whole new set of guidelines for appraisal methods. Currently, the Uniform Standards of Professional Appraisal Practice is the guideline for accepted appraisal methods. Parties feel that the Appraisal Institute gives favorable standards to commercial properties.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gutierrez</b> P. 75 860646</p>	<p>This amendment amends a section to the Tax Code allowing an appraisal office to increase the appraised value of a residence homestead up to the lower of the most recent tax year’s market value determined by the appraisal office or the sum of 5% of the appraised value from the preceding tax year including the appraised value from the preceding tax year, and the market value of the improvements to the property. This amendment drops the homestead appraisal cap from 10% to 5%. This amendment lowers the allowable maximum increase, that does not include improvements to property, in order to set the appraised value of a residence homestead from 10% to 5% in a given tax year. This is harmful to home owners as it does not properly equate for the property tax relief, they are entitled to under the current homestead exemption.</p>	<p><b><u>Favorable with Concerns</u></b></p>
<p><b>Stickland</b> P. 77 860683</p>	<p>The amendment changes the Tax Code to freeze the appraisal of a home to the market value of the home during the first year that the homeowner is qualified to own the home. If the homeowner was qualified to buy the home before the 2019 appraisal of that home, then the 2019 appraisal will be the standard market value for that home.  This change to the Tax Code would disproportionately affect new homeowners since the property values have consistently risen. There are also concerns since this would mean that property taxes would not rise and therefore cities would not be able to raise funds for needed resources.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>P. King</b> P. 79 860648</p>	<p>Currently, if the designated use for a piece of land changes, the land is subject to an additional tax equal to the difference between the taxes on the land for the 5 years prior to the change <i>and</i> the amount the land would have been taxed at market value in the 5 years prior to the land change. In addition, the difference has an interest at an annual rate of 7% from the dates the difference would have been due. This amendment only requires taxes to be paid on the difference for the 2 years prior to the use of land change. This amendment no longer requires an annual interest payment on the owed tax.</p>	<p><b><u>Will of the House</u></b></p>

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<p><b>Ramos</b> P. 83 860756</p>	<p>This amendment would remove the language stating that the Texas Legislature does not set the amount of your local taxes, and that the burden is decided by your locally elected officials, and all inquiries should be directed to those officials. This allows for the legislature to still have some say in local taxes.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gutierrez</b> P. 84 860647</p>	<p>This amendment adds a commercial appraisal cap of 10% eliminating voter’s accessibility in approving this cap through election. This also creates a disaster recovery program funded by community development block grant authorized by federal law and requires new appraisal after disaster and improvements to commercial real property</p>	<p><b><u>Favorable</u></b></p>
<p><b>Metcalf</b> P. 97 860728</p>	<p>This amendment applies to real property used primarily for agriculture or residential purposes. If the notice of appraised value of the real property has increase more than 5% in a year, the property owner can request an explanation of the increase from the appraisal district no later than the 30<sup>th</sup> day following the property owner receives the notice of appraised value. An appraisal district must provide a written explanation of the reasons for the increase no later than the 30<sup>th</sup> day after the request is received. This provides transparency for the taxpayer.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Bailes</b> P. 98 860679</p>	<p>Current Tax Code allows the chief appraiser to assess the appraised value of real property that has been discovered as omitted from the appraisal roll in the last 5 years. This amendment strikes the language of 5 years and replaces it with 2 years for both real and personal property to allow for the assessment and appraisal that have been omitted. Under this amendment the chief appraiser shall appraise the property annually at the start of the year and record the appraised value in appraised records.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Goodwin</b> P. 99 860744</p>	<p>This amendment adds three additional definitions to the Assessment chapter of the Tax Code.          “Essential county services adjustment” will be defined as the amount by which a county’s proposed essential services expenditures exceed the country’s actual essential services expenditures in the prior year.          “Essential County Services” will be defined as the expenditures made by the county for administration of essential services. These are enumerated to be: justice, elections and voter registration, law enforcement and corrections, public buildings, public health and medical services, fire protection, financial administration, transportation, tax appraisals and collection, and public records.          “Essential County Services Rate” is the formula by which counties can adjust their imposed tax amounts by the essential county services adjustment.          These new definitions offer the ability for counties to have the flexibility to ensure that their tax revenue will at least cover the services that are identified here as essential.           As a result, the rollback tax rate formula that includes a taxing unit other than a special taxing unit would reflect the added variable of the essential county services adjustment rate.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Cole</b> P. 100 860634</p>	<p>The amendment exempts essential county services such as elections, voter registration, public safety and transportation from the 2.5% tax cap and defines the county service rate as the amount of taxes that will cover the essential county services.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Rodriguez</b> P. 101 860613</p>	<p>Amends the definition of “debt” in the Tax Code and removes the provision that money owed to a taxing unit must be approved in an election. Local entities use debt obligations to secure financing of projects at favorable terms and these are called Certifications of Obligations (CO). COs can be used to meet short-term construction needs, address disasters, and refinance projects.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Martinez Fischer</b> P. 102 860670</p>	<p>This amendment allows county municipal inflation rate and governmental consumption expenditures index to act as inflators to the calculation. This amendment also increases the roll back rate from 2.5% to 5.5% which would raise the ability for local units to raise tax revenue.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Lang</b> P. 106 860657</p>	<p>This amendment omits “unused enrichment rate” by striking this language throughout, to allow for the 2.5% rollback tax rate to be more evident throughout HB2 and will eliminate banking system. This will allow for the original enrichment rate to be in place.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Lang</b> P. 107 860656</p>	<p>This amendment omits “unused increment rate” by striking this language throughout, to allow for the 2.5% rollback tax rate to be more evident throughout HB2. This will allow for the original increment rate to be in place.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Lang</b> P. 108 860658</p>	<p>This amendment reduces the tax rollback rate to 1.025 by striking the language of 1.08 and adds the language of “revenue enrichment rate + unused increment rate” to rollback rate and striking the portion that this relates to special taxing units. This amendment adds groups that were removed in the original version of HB2 within special taxing units that had remained at 8% rollback tax rate, however school districts will remain at 8%.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Tinderholt</b> P. 110 860781</p>	<p>This amendment forces all special taxing units to be subject to the 2.5% cap. In addition, this amendment will remove disaster area exemptions from the 2.5% cap.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Goodwin</b> P. 112 860742</p>	<p>This would amend the proposed 2.5% limit on revenue growth for taxing units included under HB 2 to a rate based on the growth of the state budget in the preceding fiscal biennium. This “revenue growth limit” multiplied by the district’s property value would render the amount of taxes levied before triggering an election.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Romero</b> P. 113 860778</p>	<p>This amendment adds language regarding the definition of a State Growth Rate that would be replacing the proposed 1.025 revenue growth rate, where necessary, throughout the bill. This amendment defines the State Growth Rate as a rate that is equal to a number greater than 1.015 or the sum of 1.0 and a number equal to 1/2 of the estimated rate of growth of the Texas economy. This amendment also applies the newly defined State Growth Rate equation to the homestead increase by replacing the 2.5% with it. The replacement of the proposed cap of 2.5% with whichever is higher from the state economic growth rate or the 1.015 as the multiplier for an allowed increase.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Goodwin</b> P. 114 860743</p>	<p>HB 2 as written aims to add “has been approved at an election and” to the definition of debt. This amendment strikes this language making HB 2 consistent with the current definition of debt.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Guillen</b> P. 115 860775</p>	<p>Clarifies language regarding election approval requirements for indebtedness and specifically excludes special taxing units from the debt voter-approval provision.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Button</b> P. 116 860697</p>	<p>The amendment expands the definition of debt to include indebtedness for capital asset purchases with a term of less than 10 years.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Guillen</b> P. 117 860774</p>	<p>Amends the certificate of obligations for public works to the definition of debt, outside of the provision that the certificate of obligation be voter approved.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 118 860621</p>	<p>Amends the definition of “debt” in the Tax Code and removes that money owed must be by a taxing unit that has been approved in an election. Local entities use debt obligations to secure financing of projects at favorable terms and these are called Certifications of Obligations (CO). COs can be used to meet short-term construction needs, address disasters, and refinance projects. Amendment changes the language because COs are not used to supplement Maintenance and Operations Tax spending and bonding agencies would penalize local entities attempting to do so.</p>	<p><b><u>Favorable</u></b></p>
<p><b>E. Thompson</b> P. 119 860693</p>	<p>Strikes the requirement for debt as defined to be approved by an election and expands consideration of indebtedness owed for Maintenance and Operations (M&amp;O) though this provision M&amp;O consideration does require approval at an election.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Zerwas</b> P. 120 860676</p>	<p>Includes certificates of obligation and anticipation notes that otherwise meet the definition of debt outlined in HB 2 regardless of whether the certificate or note was approved at an election.</p>	<p><b><u>Favorable</u></b></p>
<p><b>E. Thompson</b> P. 121 860691</p>	<p>Stops short of striking the provision for voter requirement of all debt but does specifically prohibit certificates of obligation for the election process.</p>	<p><b><u>Favorable</u></b></p>
<p><b>E. Thompson</b> P. 694 860122</p>	<p>Specifically addresses the consideration of debt used to <b>refund</b> indebtedness of a bond, certificate, warrant or certificate of obligation regardless of whether the refunding obligation was approved at an election.</p>	<p><b><u>Favorable</u></b></p>

<p><b>Meza</b> P. 123 860772</p>	<p>Amends the debt definition in HB 2 to include certificate of obligation or a tax anticipation note that otherwise meet the definition of debt regardless of whether it has been approved at an election. This allows for greater local government determination and response to situations of financial necessity.</p>	<p><b><u>Favorable</u></b></p>
<p><b>J. Turner</b> P. 124 860724</p>	<p>This amendment expands consideration for debt under provisions of HB 2. This amendment specifically does <i>not</i> require voter approval for evidence of indebtedness that is the result of a judgment or settlement agreement against the taxing unit.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 125 860618</p>	<p>This amendment changes the current HB 2 formula to allow entities who are in agreements with the state to provide facilities or services to state agencies to be subject to an additional 2.5% rollback cap (total of a 5% rollback cap).</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 125 860619</p>	<p>This amendment allows taxing units to add on the cost of Transportation Partner Credit which is an additional 2.5% credit on the municipality or county taxing unit's roll back tax rate for a taxing unit that has an agreement with the Texas Department of Transportation to provide funding for maintaining, building, or improving the state roadway systems. * identical to amendment #860664*</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 127 860661</p>	<p>Amends the proposed HB 2 formula for local taxing units (defined as local taxing units with a debt service rate less than 20% of the unit's overall rate) to allow for extra consideration of 2.5% credit for "low debt credit" counties and municipalities. These are specifically aimed at those operating as pay-as-you-go and this amendment seeks to not disincentivize prudent accounting strategy.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 128 860663</p>	<p>This amendment allows taxing units to add on the cost of Essential State Delegated Services which includes total taxes levied by a county taxing unit needed to fund operations, maintenance, equipment, emergency vehicles, technology, training, salaries, wages, direct and indirect benefits, and pensions for those employed by a county as a peace officer, school resource officer, fire fighter, emergency and disaster response personnel, correctional facilities personnel, medical and mental health services, code enforcement, civil and criminal court systems and all employees supporting these departments. This amendment allows taxing units to exceed the 2.5% cap to cover these services and cost related with them.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 129 860664</p>	<p>This amendment allows taxing units to add on the cost of Transportation Partner Credit which is an additional 2.5% credit on the municipality or county taxing unit's roll back tax rate for a taxing unit that has an agreement with the Texas Department of Transportation to provide funding for maintaining, building, or improving the state roadway systems. * identical to amendment #860619*</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 130 860783</p>	<p>This amendment amends the Tax Code by adding a subdivision for Matching Funds Investments. The use of matching funds allows counties to leverage scarce resources to fund the services they need which can multiply the counties investments. This section is added for counties that spend money in the last year on grants, gifts, donations, other property, or anything related to the public good on behalf of the county, to be matched from a state, federal, or non-profit source. This amendment also incorporates the matching funds investments into the rollback tax rate formula to ensure they receive the money in the following year, by adding the matching funds investments language to the current debt rate, revenue enrichment rate, and unused increment rate. This will exclude the matching funds investments from the calculation of the rollback tax rate.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Sherman</b> P. 131 860729</p>	<p>This amendment carves out counties who provide matching funds (the amount spent by a county in the previous 12 months to provide match for grants from state, fed, or non-profit source) from current the HB 2 formula structure.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gerem</b> P. 132 860761</p>	<p>This amendment would an additional two percent credit on the municipality or county taxing unit's rollback tax rate if they have an agreement with a state agency or department to provide facilities, funding, or cooperative agreements.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gerem</b> P. 133 860762</p>	<p>This amendment would add an additional one percent credit on the municipality or county taxing unit's rollback tax rate for a municipality, county taxing unit, or county office that has an agreement with a school district in effect within 365 days within the adoption of the tax rate to provide school resources officers or other school safety programs.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gerem</b> P. 134 860763</p>	<p>Property taxes fund much of the public structures that communities use daily such as roads and highways. To properly care and support growing communities it is important to maintain current revenue levels, which this amendment attempts to do. It would add an additional two percent credit on the municipality or county taxing unit's rollback tax rate for a municipality or county taxing unit that has an agreement with the Texas Department of Transportation in effect within 365 days of the enactment of HB 2 to provide funding for an on-system projects.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gerem</b> P. 135 860764</p>	<p>This amendment would add an additional three percent credit on a municipality or county taxing unit's rollback tax rate for a debt service rate if it is less than twenty percent of the taxing unit's overall tax rate. This would allow municipalities or counties currently paying off debt an increased revenue from property taxes.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gerem</b> P. 136 860765</p>	<p>Section 287(g) is a program that allows certain state and local law enforcement agencies to engage in federal immigration enforcement. This collaboration between federal and state law enforcement is not required and only makes communities less safe as it diminishes the trust in local and state officers. This amendment would like to give an additional one percent credit on the municipality or county taxing unit that has had an agreement with U.S. Immigration and Customs Enforcement (ICE) for at least 365 days before the tax rate is adopted. This is probably because it is known that such a collaboration has proved costly for localities that dedicate resources, training, and manpower to its implementation in which ICE only covers some of the costs. 287(g) does not protect local jurisdictions from the risk of litigation and costly financial payouts. State and local law enforcement agencies should not be doing the work of a federal agency, nor should they be given additional funding to continue this practice.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>E. Thompson</b> P. 137 860692</p>	<p>Clarifies that the definition of "debt" amended by HB 2 applies only to a bond, warrant, certificate of obligation, or other evidence of indebtedness that was adopted by a taxing unit on or after January 1, 2020. Those debts or other evidence of indebtedness prior to 2020 are governed by the law in effect at the time item was adopted.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Rodriguez</b> P. 138 860612</p>	<p>This amendment aims to allow for local taxing entities to tax residents at a consistent rate with inflation. To do so, it proposes adding a variable, the government consumption inflation rate, to account for significant rates of inflation. Data for this will be pulled from the US Bureau for Economic Analysis.</p>	<p><b><u>Favorable</u></b></p>
<p><b>J. Gonzalez</b> P. 139 860745</p>	<p>This amendment excludes taxing units who have an agreement with the United States Immigration and Customs Enforcement (ICE), from being characterized as special taxing units. This carves out any taxing unit that does not cooperate with ICE enforcement and exempts these entities from the proposed 2.5% cap.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Julie Johnson</b> P. 140 860766</p>	<p>Amends the section defining “special taxing units” to include flood control districts, and therefore allows for exemption from the proposed 2.5% rollback provisions and ensuring feasible funding for continued functioning.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 141 860669</p>	<p>The amendment adds local taxing units who adopted a residence homestead tax exemption to the “special taxing units” definitions that are exempt from applying the 2.5% rate cap. The purpose of the amendment is to assist local units providing tax exemptions from incurring a deficit under the 2.5% rate cap.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Israel</b> P. 142 860686</p>	<p>Amendment would add a definition to “special taxing unit” as follows: a taxing unit other than a school district with the total amount of \$15 million or less in total amount of property taxes that would be imposed on the unit and the total amount of sales tax. This would benefit smaller taxing units that require more funding via taxes.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Julie Johnson</b> P. 143 860705</p>	<p>The amendment adds a flood district to the definition of a special unit but specifies that the district is located in a county with a population between 2 and 4 million people and for which the tax rate is 3%. The authors intent is to specify this flood control district to the Northwest Dallas County Flood District. This would allow flood district to be exempt from the 2.5% rate cap and be able to collect taxes to assist with flooding needs.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Julie Johnson</b> P. 144 860706</p>	<p>The amendment adds a flood control district to the definition of a special taxing unit. This would allow flood district to be exempt from the 2.5% rate cap and be able to collect taxes to assist with flooding needs.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Walle</b> P. 145 860723</p>	<p>This amendment adds an additional meaning to “special taxing unit” on page 25, between lines 12 and 13 to say: (E) a flood control district created under Chapter 360, Acts of the 45<sup>th</sup> Legislature, Regular Session, 1937. The addition to this section is an effort to not have a fundamental government function in flood mitigation be restricted.</p>	<p><b><u>Favorable</u></b></p>




<p><b>Guillen</b> P. 146 860752</p>	<p>This amendment changes the revenue enrichment amount from the current \$250,000 to \$750,000. The revenue enrichment amount essentially grants taxing units a level of flexibility beyond the legislated tax cap. By increasing the flat rate revenue enrichment amount, taxing units will have the opportunity to collect an additional \$500,000 through property tax revenue.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 147 860672</p>	<p>In HB 2, taxing entities are not authorized to raise the rollback tax rate over the 2.5% cap without having an election. The amendment aims to modify the bill by allowing tax entities to increase the rollback tax without an election when a disaster is declared dating back to disasters declared in 2017 and having exemptions from having an election to increase the tax rates 10 years from that disaster.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Morrison</b> P. 150 860717</p>	<p>This amendment allows a taxing unit (not a special taxing unit) in a county with a population less than 100,000 including an area declared a disaster area by the governor or president of the United States to be subject to the same rollback tax rate as special tax units as determined in HB 2 (at 8%). The taxing unit can receive the exemption from the rollback tax rate formula for the tax year the disaster occurred and 2 tax years after (for a total of 3 tax years). For disaster areas declared on/after January of 2017 but before January of 2020, that taxing unit will be exempt from the 2020 tax year and 2 tax years after that (for a total of 3 tax years). Following the last tax year of that provision, the taxing unit will have its rollback tax rate computed at rates which incrementally lower rollback tax rate over 6 tax years until it reaches 2.5%.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Morrison</b> P. 152 860718</p>	<p>This amendment allows a taxing unit (not a special taxing unit) in a county with a population less than 100,000 including an area declared a disaster area by the governor or president of the United States to be subject to the same rollback tax rate as special tax units as determined in HB 2 (at 8%). The taxing unit can receive the exemption from the rollback tax rate formula for the tax year it was declared a disaster area and the 4 tax years after that. For disaster areas declared on/after January of 2017 but before January of 2020, the taxing unit will be exempt from the 2020 tax year and 4 tax years after that.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 153 860620</p>	<p>Local taxing units may increase their no-new-tax and rollback rates up to 8% for recovery purposes after a declared disaster and then the same units have to adjust the rate back down to 2.5% the first-year appraisals return to pre-disaster levels. Allows an additional year at 8% to encourage effective recovery after a disaster.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez</b> P. 154 860578</p>	<p>This amendment strikes the language of “rollback” throughout the bill and replaces it with “voter-approved” and strikes language that would allow an election to “ratify” a tax rate and replaces the word ratify with the phrase “allow for an election to seek voter approval of the rate”. This amendment cleans up language that would clarify the meaning of voting for a new adoptable tax rate.</p>	<p><b><u>Favorable</u></b></p>
<p><b>E. Johnson</b> P. 156 860583</p>	<p>This amendment to HB 2 replaces the 1.025 revenue growth rate to 1.06 revenue growth rate throughout to eliminate the proposed 2.5% tax rollback rate and increase it to 6%. While the drastic 2.5% tax rate would negatively affect property owners and communities, a decrease from the current 8% revenue growth rate to a 6% revenue growth rate would have a more muted effect and serve to limit local revenue and local control.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Cole</b> P. 157 860633</p>	<p>This amendment to HB 2 strikes the language of a 1.025 revenue growth rate to 1.06 revenue growth rate throughout to eliminate the proposed 2.5% tax rollback rate and change it to 6%. While a 2.5% tax rate would negatively affect property owners, a decrease from the current 8% revenue growth rate to a 6% revenue growth rate would limit local revenue and local control.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>C. Turner</b> P. 158 860630</p>	<p>This amendment to HB 2 strikes the language of a 1.025 revenue growth rate to 1.055 revenue growth rate throughout to eliminate the proposed 2.5% tax rollback rate and change it to 5.5%. While a 2.5% tax rate would negatively affect property owners, a decrease from the current 8% revenue growth rate to a 5.5% revenue growth rate would limit local revenue and local control.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Stephenson</b> P. 159 860624</p>	<p>This amendment to HB 2 strikes the language of a 1.025 revenue growth rate to 1.05 revenue growth rate throughout to eliminate the proposed 2.5% tax rollback rate and change it to 5%. While a 2.5% tax rate would negatively affect property owners, a decrease from the current 8% revenue growth rate to a 5% revenue growth rate would limit local revenue and local control.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Krause</b> P. 160 860640</p>	<p>This amendment to HB 2 strikes the language of x 1.08 through the bill, which is the current revenue growth rate, and replaces that language throughout the bill with x 1.04 and therefore the tax rollback rate would change to 4% and would negatively affect property owners with decrease from the current 8% revenue growth rate to a 4% revenue growth rate that limits local revenue and local control. This amendment cuts the rollback rate threshold for special taxing units in half from 8% to 4%.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Sherman</b> P. 161 860751</p>	<p>This would amend the rollback formulas (for units other than special taxing units) to allow for a 6% growth plus inflation rate as opposed to the 2.5% currently proposed.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Calanni</b> P. 163 860628</p>	<p>Local taxing units may increase their no-new-tax and rollback rates up to 8% for recovery purposes after a declared disaster and then the same units have to adjust the rate back down to 2.5% the first-year appraisals return to pre-disaster levels. Allows an additional year at 8% to encourage effective recovery after a disaster.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Phelan</b> P. 164 860673</p>	<p>During the year of a natural disaster, the area affected would be exempt from the provisions of HB 2 for whichever comes first: 5 years, or until the first year after the property value as been restored to pre-disaster levels. This amendment would extend the one-year option another year to ensure recovery and adequate funding to pre-disaster levels.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Biederman</b> n P. 165 860707</p>	<p>Amendment adds language regarding a person owning property being entitled to an injunction prohibiting the taxing unit from adopting a tax rate hasn't complied with posting requirements of the new rate. It is currently admissible in defense of non-compliance being in good faith. The addition of this language would be that of negligence of the new rate is not admissible as defense of non-compliance. This would prevent the defense of tax evasion being reasoning being disregard.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Israel</b> P. 685 860166</p>	<p>Amendment would add language pertaining to the use of an election to approve rollback tax rate calculation. This would apply to taxing units other than special taxing units to add to the ballot propositions to vote on roll back tax rates prescribed by the secretary of state. This would allow for more voter control regarding tax rates.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Goodwin</b> P. 167 860741</p>	<p>This amendment would provide a provision allowing taxing units other than a special taxing to operate under the same formulas as special units for any year in which the state share of the Foundation School Program is funded below that of the 2020-2021 school year.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Blanco</b> P. 168 860786</p>	<p>This amendment adds a section in the Tax Code for a Temporary Rollback Tax Rate Adjustment. This section would allow for the temporary tax adjustment to start at year 2020 1.06, then 2021 at 1.04 and sunset at the 1.025 tax rate. This allows for taxing units to incrementally step to the proposed 2.5% rollback rate, mitigating the shock of such a large tax rate decrease from the original 8%.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez</b> P. 170 860579</p>	<p>The amendment amends the Tax Code to state that if a taxing entity projects their expenditures for costs related to public safety exceed the previous year's costs for public safety related costs, then they would increase the 2.5% tax cap rate by following a new formula: the current year expenditure minus the last years expenditure divided by the difference of the total property value minus the new property value.</p> <p>The costs related to public safety include costs to equip, train, compensate, and provide benefits to law enforcement. The new formula would allow for all of these services to continue to be provided.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez</b> P. 172 860580</p>	<p>Similar to the formulas in <b>860579</b> and <b>860607</b> but includes a tax rate adjustment for local participation in state transportation projects.</p>	<p><b><u>Favorable</u></b></p>
<p><b>E. Johnson</b> P. 174 860582</p>	<p>This amendment creates a tax rate adjustment for infrastructure expenditures that surpass the amount of those expenditures for the previous tax year. This will ensure that local entities have accessibility to the funds for maintaining roads, crosswalks, streetlights, and public buildings. Essentially, this amendment carves out infrastructure expenditures from being subject to the proposed 2.5% tax cap. The taxing unit must include a notice of the increase in the no-new-revenue maintenance and operations rate which provides transparency to taxpayers.</p>	<p><b><u>Favorable</u></b></p>
<p><b>E. Johnson</b> P. 175 860581</p>	<p>Policing and emergency services are funded by the revenue accumulated property tax. Placing a cap on the revenue could decrease the accessibility local entities have to provide public safety; such as an inability to hire much needed local public safety officers. This amendment creates a tax rate adjustment for Public Safety expenditures that surpass the amount of those expenditures for the previous tax year. This will ensure local entities have the access to hire and provide efficient policing and emergency services. The taxing unit must include a notice of the increase in the no-new-revenue maintenance and operations rate which provides transparency to taxpayers.</p>	<p><b><u>Favorable</u></b></p>
<p><b>E. Johnson</b> P. 176 860601</p>	<p>This amendment will ensure that the municipalities and counties have enough funds to pay the pensions for police officers, sheriffs and firefighters. A property tax cap limits these funds and reduces, possibly eliminates, their repayment after providing necessary and life-saving services to the community. This amendment creates a tax rate adjustment for Public Safety Pensions expenditures that surpass the amount of those expenditures for the previous tax year. The taxing unit must include a notice of the increase in the no-new-revenue maintenance and operations rate which provides transparency to taxpayers.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Rodriguez</b> P. 177 860607</p>	<p>Public safety costs can include law enforcement, county administration of justice, emergency and disaster response as well as costs to equip, train, compensate, and provide benefits to law enforcement. The county administration of justice allows for local control to be given to counties to adjust their expenses for their courts. The new formula would allow for all of these services to continue to be provided.</p>	<p><b><u>Favorable</u></b></p>


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<p><b>Rodriguez</b> P. 179 860608</p>	<p>The amendment amends the Tax Code to state that if a taxing entity projects that their expenditures for costs related to public safety will exceed the previous year's costs for public safety related costs, then they may increase the 2.5% tax cap with a 5% cap for public safety related costs only.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Rodriguez</b> P. 181 860609</p>	<p>This amendment adds a section to the existing Tax Code concerning the tax rate adjustment for shared economic development priorities expenditures. If the taxing unit's shared economic development priorities expenditures exceed their expenditures for the previous year, the no-new-revenue maintenance and operations rate may be adjusted accordingly. [is increased by the following formula: (current tax year's shared economic development priorities expenditures - preceding tax year's shared economic development priorities expenditures) ÷ (current total value - new property value). <b><i>I'm taking this out because other similar amendments don't include a formula and because it matches the formula used for most of those. But leaving it up to you. - SJJ</i></b> The taxing unit is required to include notice of this increase to all property owners within their taxing unit. This formula takes into account any extra spending obligations undertaken by taxing units who incentivize economic development for the state so that they are not penalized. The current proposed formulas of HB 2 do not take this factor into account.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Rodriguez</b> P. 183 860611</p>	<p>Amendment 611 offers a tax rate adjustment for taxing units which offer local option residence homestead exemptions. The tax rate adjustment formula allows for taxing units who show an increasing loss of potential revenue due to local option residence homestead exemptions from one year to the next to be allowed to adjust their no-new-revenue Maintenance and Operations (M&amp;Os) rate to account for monetary value of those losses as it relates to the net increase in new property value. This mitigates an otherwise penalizing Tax Code which increased potential property tax revenue losses for taxing units which offered more local option residence homestead exemptions. With this change, taxing units may be more likely to offer local option residence homestead exemptions. Though a local option residence homestead exemption is generally thought to be regressive, without it, many taxing units struggle to keep housing affordable. The proposed amendment also mandates that property owners must be notified of any increase in no-new-revenue M&amp;O tax rates as prescribed within the appropriate sections of the Tax Code.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Ortega</b> P. 185 860638</p>	<p>For the purpose of being removed from the 2.5% roll-back formula a "tax rate adjustment for transportation infrastructure expenditures" section would be added to Chapter 26, Tax Code. The amount of expenditures made by a taxing unit in the period beginning on July 1 of the year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted on the costs of building and maintenance roads, highways, airports, and infrastructure related to other means of transportation or conveyance. If a taxing unit's transportation infrastructure expenditures exceed the amount of those for the preceding year, the no-new-revenue maintenance and operations rate for the taxing unit is increased by the rate computed according to the following formula:</p> <ul style="list-style-type: none"> <li>(Current Tax Year's Transportation Infrastructure Expenditures – Preceding Tax Year's Transportation Infrastructure Expenditures) / (Current Total Value – New Property Value)</li> </ul> <p>The taxing unit will be required to include a notice of the increase in the no-new-revenue maintenance and operations rate including a description and the amount of transportation infrastructure expenditures.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Gervin-Hawkins</b> P. 187 860655</p>	<p>The current amendment adds a section to include that if taxing entity goes over the expenditures set out for periods of disasters from the previous year then the formula for calculating the new tax rate will be calculated by the current years expenditure minus the last years expenditure divided by the difference of the total property value minus the new property value.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Martinez Fischer</b> P. 189 860666</p>	<p>This amendment would exempt infrastructure expenditures from the proposed revenue cap. The expenditures would include costs for construction, infrastructure projects, road maintenance, and the taxing unit refers to only municipalities or counties.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 191 860667</p>	<p>The amendment allows local taxing units that have exceeded their project expenditures for the purposes of financing state water plan projects to accommodate their tax formula to exceed their 2.5% rate cap and accommodate for further water projects that involve the Texas Water Development Board, a state entity.</p> <p>The intent of the author is to include State Water Implementation Fund for Texas(SWIFT) projects to continue to be funded. SWIFT projects are state water plan projects that help communities develop water supplies at low costs.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 193 860668</p>	<p>The amendment allows local taxing units that have exceeded their project expenditures for the purposes of constructing and improving state highways to accommodate their tax formula to exceed their 2.5% rate cap and accommodate for further construction and improving of state highways.</p> <p>The intent of the author is to include prop 7 project to continue to be funded. Prop 7 projects are local funds that are matched by state funds in order to fix state highways.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 194 860665</p>	<p>This amendment would exempt the public safety expenditures which includes sectors of the law enforcement, emergency and disaster response, essential public health services defined in the Health and Safety Code, and jails from the proposed revenue cap.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Martinez Fischer</b> P. 196 860660</p>	<p>The amendment aims to change the Tax Code by stating that if a taxing entity complies with immigration enforcement expenditures and procedures laid out by senate bill 4 from the 85<sup>th</sup> legislature, they will not be affected by the 2.5% tax cap rate and can exceed that rate for those expenditures.</p> <p>There are concerns that the immigration enforcement expenditures is so small that the taxing entities could enforce SB 4 to their full potential and not reach their full expenditure and therefore still qualify for the 2.5% tax cap rate.</p> <p>However, there are also concerns that the 2.5% tax cap rate will leave taxing entities at a deficit and not be able to provide the full resources to their citizens.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Zwiener</b> P. 197 860690</p>	<p>This amendment creates a tax rate adjustment for counties and municipalities that experience population growth of 3.5% or more in a tax year compared to the previous year according to estimates of the U.S Census Bureau, local council governments, the State Data Center, or other recognized resource. The rollback tax rate for these counties and municipalities <b>shall not</b> drop below 5%.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Zwiener</b> P. 198 860689</p>	<p>This amendment creates a tax rate adjustment for open space and park expenditures that surpass the amount of those expenditures for the previous tax year. This allows local entities access to funds to acquiring, maintaining, and administering open space and public parks. The taxing unit must include a notice of the increase in the no-new-revenue maintenance and operations rate which provides transparency to taxpayers.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Zwiener</b> P. 200 860688</p>	<p>This amendment creates a tax rate adjustment for flood mitigation expenditures that surpass the amount of those expenditures for the previous tax year. The taxing unit must include a notice of the increase in the no-new-revenue maintenance and operations rate. This will ensure that local entities have funding to preventative and reactive measures in response to major flooding.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Zwiener</b> P. 202 860687</p>	<p>This amendment creates a tax rate adjustment for water project expenditures that surpass the amount of those expenditures for the previous tax year. This will ensure local entities have access to funds to maintain water supply projects, waste water infrastructure projects, and storm water management. The taxing unit must include a notice of the increase in the no-new-revenue maintenance and operations rate; providing transparency to taxpayers.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Hinojosa</b> P. 204 860698</p>	<p>For the purpose of being removed from the 2.5% roll-back formula a section to Chapter 26, Tax Code, regarding the tax rate adjustment for children’s health and safety expenditures would be added. The amount of expenditures made by a taxing unit in the period beginning on July 1 of the year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted on the costs to develop, implement, or administer programs and initiatives to address children’s health and safety. If expenditures were to exceed the amount for the preceding year, the no-new-revenue maintenance and operations rate for the taxing unit is increased by the rate computed according to the following formula:</p> <ul style="list-style-type: none"> <li>• <math>(\text{Current Tax Year's Children's Health and Safety Expenditures} - \text{Preceding Tax Year's Children's Health and Safety Expenditures}) / (\text{Current Total Value} - \text{New Property Value})</math></li> </ul> <p>The taxing unit will be required to include a notice of the increase in the no-new-revenue maintenance and operations rate including a description and amount of children’s health and safety expenditures.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Meza</b> P. 205 860771</p>	<p>For the purpose of being removed from the 2.5% roll-back formula an additional section to Chapter 26, Tax Code, would be added stating that any public safety expenditures not included in I&amp;S that exceeds the amount of those expenditures for the preceding tax year, the no-new-revenue maintenance and operations rate for the municipality is increased by the lesser of the rates according to the following formulas:</p> <ul style="list-style-type: none"> <li>• <math>(\text{Current Tax Year's Public Safety Expenditures} - \text{Preceding Tax Year's Public Safety Expenditures}) / (\text{Current Total Value} - \text{New Property Value})</math></li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>• <math>(\text{Preceding Tax Year's Public Safety Expenditures} \times 0.05) / (\text{Current Total Value} - \text{New Property Value})</math></li> </ul> <p>The municipality would then be required to include a notice of the increase in the rate, including a description and the amount of the public safety expenditures.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Blanco</b> P. 207 860779</p>	<p>The Base Realignment and Closure (BRAC) an authorized process used to increase efficiency of the US Department of Defense by closing military installations. The most recent example of this was a commission in 2005 that lead to the closure of a Naval Station in Ingleside, and an Airforce base in San Antonio and the commission of BRAC’s allow for the consolidation of these installations that then get integrated into the economy. Current code allows for the authorization of spending in the form of grants to improve infrastructure on military bases to help the community improve these bases avoid closure which would negatively impact their economy out of their own expense.</p> <p>This amendment adds a section to the Tax Code for a tax rate adjustment for defense community expenditures which would be the type of communities describe above. The amendment subsections have language for what communities can spend and how they can spend in order to recover from a military base closure and allows for the rehabilitation of the community. To account for the money that would have been lost and given for community recovery would come from a carve out in the rollback rate formula.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>Blanco</b> P. 209 860785</p>	<p>This amendment adds a section to the Tax Code that allows for a tax rate adjustment for exemption expenditures for veterans. This section is defined as the amount of tax revenue that the taxing unit has lost due to homestead exemptions for veterans. It offers a tax rate adjustment formula to allow the taxing unit to mitigate these lost revenues. This amendment attempts to ensure that no taxing unit is penalized for offering homestead exemptions of various kinds to veterans.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Moody</b> P. 211 860712</p>	<p>For the purpose of being removed from the 2.5% roll-back formula a “tax rate adjustment for shared priorities for border security” section would be added to Chapter 26, Tax Code. The amount of expenditures other than expenditures from debt made by a taxing unit in the period beginning on July 1 of the year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted on costs for border security, including mutual aid for police and fire service, personnel located at international bridges, and intelligent software system. If the taxing unit’s expenditures exceed the amount for the preceding tax year, the no-new-revenue maintenance and operations rate for the taxing unit is increased by the rate computed according to the following formula:</p> <ul style="list-style-type: none"> <li>• <math>(\text{Current Tax Year's shared priorities for border security expenditures} - \text{Preceding Tax Year's shared priorities for border security expenditures}) / (\text{Current Total Value} - \text{New Property Value})</math></li> </ul> <p>The taxing unit will be required to include a notice of the increase in the no-new-revenue maintenance and operations rate including a description and amount of the shared priorities for border security expenditures.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Blanco</b> P. 213 860784</p>	<p>This amendment amends the Tax Code by adding a section for port of entry expenditures. This section is defined as the amount of maintenance and operations expenditures made by a taxing unit that contains an international port of entry within appropriate territory. The tax that is adopted in this section is intended to help offset for costs to operate, maintain, and secure the international port of entry. This amendment requires that if the taxing unit’s port of entry happens to exceed the amount of the spending from the last year, the no-new-revenue maintenance and operating tax for the taxing units are increased for their spending. To account for this increase of spending, the money would come from a carve out in the rollback rate formula.</p> <p>Typically, border communities will spend their revenue money on infrastructure, staff, and resources relating to the ports of entry which can improve trade and benefit the economy. This amendment will allow for these communities to not be penalized by the limited revenue of 2.5% that is proposed in HB2. However, revenue that border communities benefit from allow for the expenditures to be used on staff at the ports of entry, and inspection centers. The concern with this is that this added section will allow for revenue to be used on employing “staff” such as Custom and Border Patrol agents, with no regulation, along the border communities at these ports or inspection stations.</p>	<p><b><u>Favorable, with Concerns</u></b></p>
<p><b>Morrison</b> P. 214 860719</p>	<p>This amendment carves out essential county expenditures from the current HB 2 rollback rate if the essential expenditures exceeded their revenue from the previous year in which a higher taxing rate was calculated. Counties have limited resources need to be able to adequately fund and quickly make decisions in regard to essential expenditures ranging from emergency services to basic infrastructure.</p>	<p><b><u>Favorable</u></b></p>
<p><b>J. Gonzalez</b> P. 216 860726</p>	<p>For the purpose of being removed from the 2.5% roll-back formula a “tax rate adjustment for elder and youth benefit expenditures” section would be added to Chapter 26, Tax Code. The amount of maintenance and operations expenditures made by a taxing unit in the period beginning July 1 of the year preceding the tax year for which a tax is adopted and ending on June 30 of the tax year for which the tax is adopted on costs to provide programs and services that primarily benefit individuals 65 years of age or older or younger than 18 years of age. If the taxing unit’s expenditures exceed the amount for the preceding tax year, the no-new-revenue maintenance and operations rate for the taxing unit is increased by the rate computed according to the following formula:</p> <ul style="list-style-type: none"> <li>• <math>(\text{Current Tax Year's Elder and Youth Benefit Expenditures} - \text{Preceding Tax Year's Elder and Youth Benefit Expenditures}) / (\text{Current Total Value} - \text{New Property Value})</math></li> </ul>	<p><b><u>Favorable</u></b></p>

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	The taxing unit will be required to include a notice of the increase in the no-new-revenue maintenance and operations rate including a description and amount of elder and youth benefit expenditures.	
<b>Capriglione</b> P. 218 860604	<p>Amendment 611 offers a tax rate adjustment for taxing units which offer local option residence homestead exemptions. The tax rate adjustment formula allows for taxing units who show an increasing loss of potential revenue due to local option residence homestead exemptions from one year to the next to be allowed to adjust their no-new-revenue Maintenance and Operations (M&amp;O) rate to account for monetary value of those losses as it relates to the net increase in new property value.</p> <p>This mitigates an otherwise penalizing Tax Code which increased potential property tax revenue losses for taxing units which offered more local option residence homestead exemptions. With this change, taxing units may be more likely to offer local option residence homestead exemptions. Though a local option residence homestead exemption is generally thought to be regressive, without it, many taxing units struggle to keep housing affordable.</p> <p>In addition, the amendment increases the allowed percentage rate of exemption for the local option residence homestead exemption from 20% to 30%. Additionally, the amendment states that the local option residence homestead exemption may not exceed \$25,000.</p> <p>The proposed amendment also mandates that property owners must be notified of any increase in no-new-revenue Maintenance and Operation tax rates as prescribed within the appropriate sections of the Tax Code.</p>	<b><u>Favorable</u></b>
<b>Rodriguez</b> P. 610 860221	<p>Amendment 611 offers a tax rate adjustment for taxing units which offer local option residence homestead exemptions. The tax rate adjustment formula allows for taxing units who show an increasing loss of potential revenue due to local option residence homestead exemptions from one year to the next to be allowed to adjust their no-new-revenue Maintenance and Operations (M&amp;O) rate to account for monetary value of those losses as it relates to the net increase in new property value.</p> <p>This mitigates an otherwise penalizing Tax Code which increased potential property tax revenue losses for taxing units which offered more local option residence homestead exemptions. With this change, taxing units may be more likely to offer local option residence homestead exemptions. Though a local option residence homestead exemption is generally thought to be regressive, without it, many taxing units struggle to keep housing affordable.</p> <p>In addition, the amendment increases the allowed percentage rate of exemption for the local option residence homestead exemption from 20% to 30%. The proposed amendment also mandates that property owners must be notified of any increase in no-new-revenue M&amp;O tax rates as prescribed within the appropriate sections of the Tax Code.</p>	<b><u>Favorable</u></b>
<b>Huberty</b> P. 223 860659	The current amendment adds a section to include that if flood district goes over the expenditures set out for periods of disasters from the previous year then the formula for calculating the new tax rate will be calculated by the current year expenditure minus the last years expenditure divided by the difference of the total property value minus the new property value. The new taxes would not apply for residents over 65 years of age. The amendment adds the same provisions to the water code to include the same recalculation of formulas for flood control planning.	<b><u>Favorable</u></b>
<b>Cole</b> P. 226 860632	<p>For the purpose of being removed from the 2.5% roll-back formula a “tax rate adjustment for county indigent defense expenditures” section would be added to Chapter 26, Tax Code. The amount of expenditures other than expenditures from debt made by a taxing unit in the period beginning on July 1 of the year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted on the cost to provide appointed counsel for indigent individuals in criminal civil cases, including the cost to comply with the right to representation by counsel under the Code of Criminal Procedure; and the emergency order authorizing possession of child and adversary hearing under the Family Code.</p> <p>If the taxing unit’s expenditures exceed the amount for the preceding tax year, the no-new-revenue maintenance and operations rate for the taxing unit is increased by the rate computed according to the following formula:</p> <ul style="list-style-type: none"> <li>• (Current Tax Year’s County Indigent Defense Expenditures – Preceding Tax Year’s County Indigent Defense Expenditures) / (Current Total Value –</li> </ul>	<b><u>Favorable</u></b>

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	<p>New Property Value)</p> <p>The taxing unit will be required to include a notice of the increase in the no-new-revenue maintenance and operations rate including a description and the amount of the county indigent defense expenditures.</p>	
<p><b>Ramos</b> P. 228 860754</p>	<p>For the purpose of being removed from the 2.5% roll-back formula a “tax rate adjustment for public health expenditures” section would be added to Chapter 26, Tax Code. The amount of expenditures made by a taxing unit in the period beginning on July 1 of the year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted on the cost to promote and maintain public health.</p> <p>If the taxing unit’s expenditures exceed the amount for the preceding tax year, the no-new-revenue Maintenance and Operations rate for the taxing unit is increased by the rate computed according to the following formula:</p> <ul style="list-style-type: none"> <li>• (Current Tax Year’s Public Health Expenditures – Preceding Tax Year’s Public Health Expenditures) / (Current Total Value – New Property Value)</li> </ul> <p>The taxing unit will be required to include a notice of the increase in the no-new-revenue Maintenance and Operations rate including a description and amount of public health expenditures.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Morrison</b> P. 229 860716</p>	<p>This amendment allows a taxing unit in an area which was significantly damaged by Hurricane Harvey to calculate their rollback tax rate (as determined by HB 2) the same as a special taxing unit (at 8%) for the 2020 and 2021 tax years.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Rodriguez</b> P. 230 860682</p>	<p>The amendment adds a section to the Tax Code that allows a taxing entity other than a school district to have an election in order to raise their cap rate from 2.5% to 5% as long as the additional 2.5% collected is used for public safety costs which include law enforcement, emergency response and disaster response.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Rodriguez</b> P. 233 860615</p>	<p>Amendment would add language to allow for a ballot vote of whether the taxing unit would be able to determine whether the roll back rate is 2.5% or, if voted unfavorable by the voters in the taxing body, would be 1.005%. This would apply to the tax rates proposed for maintenance and operations property tax which funds public safety, first responders, street maintenance, libraries, parks, and other community services. This amendment would offer the ability to the public to choose tax rates.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Murr</b> P. 234 860627</p>	<p>According to HB 2 the governing body of a taxing unit may not adopt an additional sales and use tax until the taxing unit’s chief financial officer or auditor submits written certification that the additional tax revenue will be used to pay debt service. Amendment 627 changes language to allow this job to submit written certification delegated to the chief financial officer (CFO) or the auditor for the taxing unit to be done by an individual who serves a similar function.</p> <p>The reason for this amendment is to help taxing units in smaller counties who do not have CFOs or auditors to be able to submit certification in order to move forward in adopting an additional sales and use tax. There aren’t specific requirements for this person besides that it must to be someone who “performs similar functions for the taxing unit”.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>J. Turner</b> P. 235 860722</p>	<p>This amendment adds “preceding year tax rate \$_____ per \$100” to forms regarding all notices of public hearing and on notices to vote on the new tax rate. This amendment aims to provide transparency and clarity to voters regarding the effect of revenue growth rates.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Middleton</b> P. 236 860674</p>	<p>The amendment would substitute language from “a majority of the voters in an election” to state that “if less than 60% of voters” accept a proposed tax rate, then the adopted tax rate will be the lesser of the no-new-revenue tax rate or the rollback rate.</p> <p>The goal of the amendment is to raise the threshold for raising taxes from a simple majority to 60% of the voters.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Landgraf</b> P. 238 860629</p>	<p>Strikes the elections requirement to raise a tax rate if a unit’s total taxable value in a tax year goes lower than 25% of the total taxable value in the preceding year.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Julie Johnson</b> P. 239 860606</p>	<p>Currently, an order to call for an election must be done by August 15<sup>th</sup>, which allows for only 21 days for the budget to be certified within a municipality. The amendment changes the date from August to September.</p> <p>By changing the month from August to September, it allows time to call for an election after the municipality certifies the budget. The intent is to provide a more transparent budget.</p>	<p><b><u>Favorable</u></b></p>
<p><b>J. Turner</b> P. 240 860720</p>	<p>This amendment adds the tax rate for the preceding year to the ballot proposition regarding a higher revenue growth rate. This aims to allow more transparency and information to voters regarding the effect of revenue growth rates.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Goodwin</b> P. 241 860730</p>	<p>This amendment adds language regarding the reimbursement of election costs for a taxing unit. The amendment would require the Office of the Secretary of State to reimburse a taxing unit for one-half of the cost of an election required by HB 2. As HB 2 will require taxing units to hold elections, not reimbursing taxing units is an unfunded mandate and will strain the already scarce resources of local governments.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Stickland</b> P. 242 860602</p>	<p>This amendment would establish a rollback tax rate for school districts using Maintenance and Operations (M&amp;O) rates and the 2.5% rollback rate property tax levy proposed by HB 2 for by other local taxing units. This would significantly cut school funding as M&amp;O tax rates are set at .96 cents per \$100 of property value identified in HB 3.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Middleton</b> P. 245 860675</p>	<p>This amendment would establish a no-new-revenue tax for schools as well as rollback tax rate provisions related to Maintenance and Operations tax rate for 2005, 2006, and 2007 tax years. This would very detrimental to schools funding with increasing pressure on state funding for public education.</p>	<p><b><u>Unfavorable</u></b></p>

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<p><b>Biederman</b> P. 248 860714</p>	<p>This amendment would establish a no-new-revenue tax for schools as well as rollback tax rate provisions related to Maintenance and Operations tax rate for 2005, 2006, and 2007 tax years. This would be very detrimental to school funding with increasing pressure on state funding for public education.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Schaefer</b> P. 251 860684</p>	<p>This amendment would establish a no-new-revenue tax for schools as well as rollback tax rate provisions related to Maintenance and Operations tax rate for 2005, 2006, and 2007 tax years. This would be very detrimental to schools funding with increasing pressure on state funding for public education.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Stickland</b> P. 254 860710</p>	<p>This amendment would establish a no-new-revenue tax for schools at the same 2.5% roll back rate to which HB 2 proposes subjecting property taxes. This would be very detrimental to school funding and this amendment would amend the education code through Tax Code.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Swanson</b> P. 257 860725</p>	<p>This amendment would establish a no-new-revenue tax for schools as well as rollback tax rate provisions related to Maintenance and Operations tax rate for 2005, 2006, and 2007 tax years. This would be very detrimental to school funding with increasing pressure on state funding for public education.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Murr</b> P. 260 860625</p>	<p>Amendment 625 changes language in the section regarding what tax-related information the county assessor-collector is required to post on the county website.  Some counties prefer having a webmaster, a tech person, etc., to manage the county website. Amendment 625 does not change requirements about what must be posted but allows the assessor-collector to delegate the task of typing the information to someone else. This means that if the assessor-collector delegated the job and can prove it, they are not liable if the person who was supposed to post the information did not.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Dominguez</b> P. 261 860617</p>	<p>Seeks to increase transparency by requiring each county's assessor collector must provide the average property tax paid by a property owner to cover state-delegated services in the county on the county website.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Metcalf</b> P. 262 860727</p>	<p>This amendment requires a taxing unit to include in a tax bill for a single-family that qualifies for a homestead exemption an explanation if the value of the land, any improvement to the land, or the total value of the property increases more than 5% in a year. This provides transparency for the taxpayer.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Beckley</b> P. 263 860699</p>	<p>Amendment adds language pertaining to the determination of value or inequality of appraisal. Sets standards for appraisal protests with a limit of 10% above the median. The appraiser calculating the appraisal must use comparable properties.  Amendment adds language regarding the protest of determination of value or inequality of appraisal. Language added would state the comptroller shall rule to establish standards for adjustments to appraised values of industrial, petrochemical refining and processing, utility properties, and other unique properties.</p>	<p><b><u>Favorable</u></b></p>


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	<p>This would create standards and consistency when evaluating these kinds of properties which will ensure a consistent scale.</p> <p>Amendment specifies that an award of attorney fees to a property owner wouldn't not exceed the lesser of \$100,000 or the reduction of the liability because of an appeal. The prevailing body in the appeal may be awarded reasonable attorney's fees not exceeding \$15,000. This is to create equality in the recouping of court fees in legal disputes if the prevailing body is the tax assessing entity.</p>	
<p><b>Beckley</b> P. 268 860702</p>	<p>Amendment adds language regarding the protest of determination of value or inequality of appraisal. Language added would state the comptroller shall rule to establish standards for adjustments to appraised values of industrial, petrochemical refining and processing, utility properties, and other unique properties.</p> <p>This would create standards and consistency when evaluating these kinds of properties which will ensure a consistent scale.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Bohac</b> P. 270 860790</p>	<p>This amendment extends the amount of days for appeals to be submitted to the appraisal review board from 45 to 60 days after the date that the property owner receives notice of the order. There are also 3 subsections that are added to amend the Tax Code.</p> <ol style="list-style-type: none"> <li>1. The comptroller is not allowed to reject applications for appeals unless:             <ol style="list-style-type: none"> <li>a. A written notice is delivered by the comptroller to the appeal applicant</li> <li>b. The applicant fails to cure the defect on the 15th day after the comptroller gives the applicant notice</li> </ol> </li> <li>2. An applicant can cure a defect any time before the expiration date of 15 days without regard to the filing deadline</li> <li>3. An applicant can refer to the representative of the applicant as well</li> </ol> <p>This would allow for a turnaround that is too quick if denied.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Krause</b> P. 273 860639</p>	<p>Amends provisions during arbitration to establish that a property is prohibited from being classified as non-contiguous based on classification if the land constitutes the same economic unit.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Tinderholt</b> P. 274 860780</p>	<p>This amendment places restrictions on the Comptroller's ability to choose arbitrators by stating that the eligible arbitrator list will be on a rotation based on the arbitrator next available for that particular type of property. With this amendment, the arbitrator cannot conduct an arbitration if they previously represented that property owner or person who brought forth an appeal in an appeal proceeding. This amendment clearly states that an arbitrator cannot use their own personal knowledge of the market when appraising the value of a property. The amendment also clarifies that the rules within cannot adversely impact the property owner's rights.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Shaheen</b> P. 276 860603</p>	<p>Amendment 603 addresses the eligibility criteria for arbitrators, individuals who represent taxpayers on property tax matters in an appraisal district and shortens the sit-out period. A person is not eligible to be appointed as an arbitrator if they have represented a person for compensation in the appraisal district where the appeal is located, served as an officer or employee in the appraisal district, or served as a member of the appraisal review board for that appraisal district.</p> <p>A longer sit-out period could lead to a shortage of people to appoint as arbitrators. Amendment 603 shortens this period of time with the goal of increase number of eligible arbitrators.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Beckley</b> P. 277 860701</p>	<p>Amendment specifies that an award of attorney fees <i>to a property owner</i> would not exceed the lesser of \$100,000 or the reduction of the liability because of an appeal. The prevailing body in the appeal may be awarded reasonable attorney's fees not exceeding \$15,000. This is to create equality in the recouping of court fees in legal disputes if the prevailing body is the tax assessing entity.</p>	<p><b><u>Favorable</u></b></p>

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<p><b>P. King</b> P. 278 860649</p>	<p>Currently, if it is determined that an individual has overpaid on their property taxes, the taxing unit is required to pay interest on the refund at an annual interest rate of 9.5%. This amendment would decrease the interest rate from 9.5% to 4% and change the rate from a nominal APR to a typical interest rate. This is a more conservative calculation of the rate and might incentivize Appraisal Review Boards to over-appraise properties.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>P. King</b> P. 279 860653</p>	<p>Amendment would require agriculture development districts to make annual payments to school districts equivalent to and in lieu of property taxes that would have been imposed on the real property. This would bring additional revenue into rural schools</p>	<p><b><u>Favorable</u></b></p>
<p><b>Rodriguez</b> P. 283 860614</p>	<p>This amendment allows an elected official to advocate to the public their position, whether for or against, an upcoming adoption of an ad valorem tax rate.</p>	<p><b><u>Favorable</u></b></p>
<p><b>C. Turner</b> P. 284 860631</p>	<p>This amendment adds chapter 320A to the Government Code. This provides a review process for all state and local tax preferences. This process consists of a biennial modification of tax preferences as well as a preliminary and final report. The first step in this process is for the comptroller to identify each state tax preference and each type of local tax preference and develop a review schedule for each of these once, every 6 years. The Comptroller will give priority of scheduling to review the tax preferences that result in the greatest reduction in revenue. Additionally, the Comptroller will specifically identify tax preferences the Legislative Budget Board (LBB) must review for the preliminary report given to the senate finance committee and house ways and means committee. There will be a public comment process for the state and local tax preference review schedule.</p> <p>The LBB will periodically review each state and local tax preference according to the schedule set by the comptroller. The LBB will:</p> <ul style="list-style-type: none"> <li>• determine the intended purpose of the tax preference</li> <li>• evaluate whether the tax preference accomplishes its intended purpose</li> <li>• evaluate whether the tax preference is inefficient, ineffective, unnecessary, or the intended purpose is a low priority</li> <li>• evaluate the effect of the tax preference on economic development, number of high wage jobs, funding for public services, distribution of the tax burden by income class and industry or business class, and total income by income class</li> </ul> <p>LBB will provide to the officers of the senate finance committee and the house ways and means committee a preliminary report on the reviews of tax preferences, including drafts of any proposed legislation. This will be provided no later than September 1 of each even-numbered year.</p> <p>The senate finance and the house ways and means committees shall review and may modify the preliminary report and proposed legislation provided to the committees. The senate finance and house ways and means committees will provide to the governor, lieutenant governor, and the speaker of the house a final report on the reviews of tax preferences. The senate finance and house ways and means committee will hold a joint public hearing on the final report and proposed legislation. The final report must include:</p> <ul style="list-style-type: none"> <li>• a recommendation to continue the tax preference, amend a provision relating to the tax preference, or repeal it for each tax preference examined</li> <li>• a complete explanation of each recommendation</li> <li>• proposed legislation necessary to implement the findings of the final report</li> <li>• description of any deviations from the preliminary report</li> </ul>	<p><b><u>Favorable</u></b></p>

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	Lastly the amendment requires tax preferences enacted by the legislature that become law on or after September 1, 2020 to expire in six years unless otherwise stated by the legislature.	
<b>Dutton</b> P. 290 860709	Amendment creates a select commission on periodic tax review made up of five members of the house of representatives, five members of senate, and the comptroller. Commission shall review tax preferences throughout the biennium and update or delete tax preference as related to their intended purpose and whether the intended purpose of the tax preference could be accomplished through a more cost-effective method. A report will be produced and will be provided to house ways and means as well as Senate finance. This will facilitate more tax transparency and accountability on a larger, overlapping scale.	<b><u>Favorable</u></b>
<b>Clardy</b> P. 296 860635	Currently, the Chief Appraiser sets a market value for a school district. The Comptroller conducts a study to determine the validity of the local value of the school district and has a 5% error of margin above or below the determined value set by the Chief Appraiser unless the size of the sample of properties necessary to make the determination makes the margin of error not feasible, which in this case a larger margin of error can be used. This amendment will increase the initial error of margin to 10%, which will increase the local control on determining the value for the school district. Passage to this amendment loosens the checks and balances process currently in place to ensure the validity of the set market value for school districts.	<b><u>Will of the House</u></b>
<b>Patterson</b> P. 297 860622	Requires the governing body of a water improvement district with a population of 500 or more to make a video and audio recording of their open meetings, special meetings or work sessions, in addition to archiving a copy of those recordings <i>only</i> if that body is setting a tax rate.	<b><u>Favorable</u></b>
<b>Swanson</b> P. 299 860767	This amendment would add a new chapter regarding a limitation on authority to issue securities for certain purposes and adds terminology for political subdivisions and public security. In the defined political subdivisions- municipalities, counties, school districts, or other subdivisions are not allowed to issue bonds or certification if that same bond certificate was rejected by voters in the previous 5 years.	<b><u>Unfavorable</u></b>
<b>Murphy</b> P. 300 860654	This amendment allows a newly developing water district to not conduct their ratification elections until the end of their development period. Allowing the water district to grow enough to amass taxable revenue.	<b><u>Favorable</u></b>
<b>Krause</b> P. 303 860641	<p>This amendment allows property owner's to opt-in for the delivery of notices by e-mail to an owner's primary address in which the following is to be included:</p> <ul style="list-style-type: none"> <li>● change in value of property</li> <li>● eligibility of the property for an exemption</li> <li>● grant, denial, or cancellation of an exemption</li> </ul> <p>However, it also prevents that property owner from receiving that same notice by mail if the owner has opted in to receive notices by e-mail. The property owner is responsible for providing their e-mail address to the chief appraiser and any changes to their e-mail address unless expressly written in a request to opt back out of this option.</p> <p>This amendment also restricts any officer or employee of the taxing unit from being employed by an appraisal district. While this portion seeks to increase transparency and reduce conflict of interest, it is difficult to fill these positions with appropriately knowledgeable employees and could negatively impact the efficiency of the appraisal district.</p>	<b><u>Unfavorable</u></b>

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	<p>This amendment requires the chief appraiser of each appraisal district to maintain a list of individuals willing to provide free assistance to property owners such as real estate brokers, property tax consultants, etc.</p> <p>With this amendment, appraisal districts will be required to submit notice to residences which may qualify for a homestead exemption in addition to requiring notice if a residence's homestead exemption was reduced or removed from the following year.</p>	
<p><b>P. King</b> P. 308 860651</p>	<p>Currently, if it is determined that an individual has overpaid on their property taxes, the taxing unit is required to refund at an annual rate of 12% of the refund from the delinquency date to the date the refund is given. This amendment would decrease the interest rate from 12% to 6% and change the rate from a nominal Annual Percentage Rate to a typical interest rate. This is a more conservative calculation of the rate and might incentivize Appraisal Review Boards to over-appraise properties.</p>	<p><b><u>Unfavorable</u></b></p>
<p><b>Wray</b> P. 309 860644</p>	<p>Currently, during a dispute, taxpayers are required to hire independent appraisers licensed by the state to testify in court while appraisal districts may use property tax experts. The would amend code to bring parity in consideration of testimony.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Bailes</b> P. 310 860678</p>	<p>The amendment adds a chicken coop or rabbit pen used for personal consumption to the list of exclusion from the real property of the property. The amendment would likely benefit rural properties since their property value would go down and therefore their taxes would go down.</p>	<p><b><u>Favorable</u></b></p>
<p><b>VanDeaver</b> P. 311 860623</p>	<p>Establishes a provision that if no state funds are appropriated towards a program or service that is mandated of a county/municipality under HB 2, the local entity may opt out of the program or service for the fiscal year.</p>	<p><b><u>Will of the House</u></b></p>
<p><b>Martinez Fischer</b> P. 312 860671</p>	<p>The amendment mirrors the language from HB 2. The amendment increases he rollback tax rate from 2.5% to 6%.</p>	<p><b><u>Favorable</u></b></p>
<p><b>Stickland</b> P. 411 860731</p>	<p>The amendment is an additional substitute that would replace HB 2. The amendment would undo all of the things that HB 2 aims to fix and would rewrite the Tax Code. Further consideration would be required to completely analyze this bill and the impacts on Texans.</p>	<p><b><u>Unfavorable</u></b></p>

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