

Travis Central Appraisal District



Board of Director's Meeting
August 14, 2025
11:35 AM

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALDEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

JETT HANNA
JOHN HAVENSTRITE
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

850 East Anderson Lane

Austin, TX 78752 and VIA VIDEOCONFERENCE

The public may hear and view this meeting while in progress online at:

www.traviscad.org/boardmeetings

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS - AUGUST 14, 2025 - 11:35 AM

1. CALL TO ORDER
2. ESTABLISHMENT OF A QUORUM
3. CITIZENS COMMUNICATION
Public comment will be allowed via teleconference. All public comment will occur at the beginning of the meeting. To speak at this meeting, persons must register online at <https://traviscad.org/speakerregistration> no later than 1.5 hours prior to the meeting start time. Approximately one hour prior to the meeting start time, remote speakers will receive email instructions on how to log in to participate in the meeting. Emails will come from outreach@tcadcentral.org.
4. CONSENT AGENDA
These items may be acted upon by one motion. No separate discussion or vote on any of the items will be held unless requested by a board member.
 - a. APPROVAL OF THE MINUTES OF THE JUNE 12, 2025 REGULAR MEETING
 - b. SECTION 25.25B REPORT
 - c. ACCOUNTING STATEMENTS
 - d. BUDGET LINE-ITEM TRANSFERS
 - e. PERSONNEL REPORT
5. REGULAR AGENDA
 - a. DISCUSSION AND POSSIBLE ACTION ON TAXPAYER LIAISON OFFICER REPORT
 - b. DISCUSSION AND POSSIBLE ACTION ON APPRAISAL REVIEW BOARD CHAIRMAN REPORT
 - c. DISCUSSION AND POSSIBLE ACTION ON THE REMOVAL OF APPRAISAL REVIEW BOARD MEMBERS THAT HAVE RESIGNED
 - d. DISCUSSION AND POSSIBLE ACTION ON FISCAL YEAR 2026 PROPOSED BUDGET
 - e. DISCUSSION AND POSSIBLE ACTION TO INCLUDE ADOPTION OF TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (TCDRS) RETIREMENT PLAN RATE FOR 2026 PLAN YEAR
 - f. DISCUSSION AND POSSIBLE ACTION ON REVIEW AND ADOPTION OF FINANCE POLICY

- g. DISCUSSION AND POSSIBLE ACTION ON CHIEF APPRAISER'S REPORT TO INCLUDE: 2025 PROTEST SEASON, COMMUNITY OUTREACH, TAXPAYER EXPERIENCE SNAPSHOT, AND LEGISLATIVE UPDATE
 - h. DISCUSSION AND POSSIBLE ACTION ON LITIGATION AND APPEALS RELATED TO PENDING AND ANTICIPATED LAWSUITS
 - i. DISCUSSION AND POSSIBLE ACTION TO AUTHORIZE THE CHIEF APPRAISER TO APPEAL THE APPRAISAL REVIEW BOARD'S DETERMINATION ON THE TAX YEAR 2025 PROTEST FOR PROPERTY ID 292257
6. ADJOURNMENT

THE BOARD MAY MEET IN EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 et seq [THE TEXAS OPEN MEETING ACT] INCLUDING:

- SEC. 551.071; Consultation with attorney regarding pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.
- SEC. 551.072; Deliberations regarding real property
- SEC. 551.074; Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser or other public officer or employee; or to hear a complaint or charge
- SEC. 551.076; Deliberations regarding security devices

The Travis Central Appraisal District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-834-9317 extension 313 for information. For a sign language interpreter, please call 48 hours prior to the meeting.

CERTIFICATE OF POSTING

I, Davina Barton, Executive Assistant of the Travis Central Appraisal District, do hereby certify that on the 30th day of July, 2025, by 5 o'clock P.M., this Notice of Meeting was posted at the District's Offices, located at 850 East Anderson Lane, Austin, Texas 78752. This Notice of Meeting was posted in a place readily accessible to the general public at all times for three business days prior to the meeting, filed with the Travis County Clerk for posting by the Clerk at the Travis County Courthouse, and posted on the District's website.

By: *Davina Barton*

Printed Name: Davina Barton

Title: Executive Assistant



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 4: Consent Agenda
Presenter Chief Appraiser Leana Mann

Background Information

The consent agenda is a standing item at each board meeting and includes:

- 4A: Approval of the minutes of the June 12, 2025 regular meeting
- 4B: Section 25.25B Report
- 4C: Accounting Statements
- 4D: Budget Line-Item Transfers
- 4E: Personnel Report

The consent agenda may be passed with one motion and without any Board discussion. Board members may request that items be pulled from the consent agenda for discussion and/or amendment.

Staff Recommendation & Motion Language

Staff recommends that all items on the consent agenda be passed.

I move to pass the items on the consent agenda.

OR

I move to pass the items on the consent agenda, without items [list] we pulled for discussion.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

TCAD - BOARD OF DIRECTORS MINUTES OF THE JUNE 12, 2025 MEETING

1. Call to order

Meeting called to order by James Valadez at 11:31 a.m. on June 12, 2025.

2. Establishment of Quorum

James Valadez, Chairperson	Appointed	Present
Nicole Conley, Secretary	Appointed	Present
John Havenstrite	Appointed	Present
Debbie Cartwright	Appointed	Present
Blanca Zamora-Garcia	Appointed	Absent
Jett Hanna	Elected, Place 1	Present
Shenghao "Daniel" Wang	Elected, Place 2	Present
Dick Lavine	Elected, Place 3	Absent
Celia Israel	Travis County Tax Assessor-Collector	Present

Also present were Leana Mann, Chief Appraiser, and Dustin Banks, Sr. Attorney

3. Citizens Communication

- Judy Gracey

4. Consent Agenda

- APPROVAL OF THE MINUTES OF THE MAY 13, 2025, REGULAR MEETING
- SECTION 25.25B REPORT
- ACCOUNTING STATEMENTS
- BUDGET LINE-ITEM TRANSFERS
- PERSONNEL REPORT

MOTION: Approve the Consent Agenda
RESULT: **PASSED [UNANIMOUS]**
MOVER: Debbie Cartwright

SECONDER: John Havenstrite

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Celia Israel, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: Blanca Zamora-Garcia, Dick Lavine

5A. Discussion and possible action on Taxpayer Liaison Report.

Members of the board heard from Betty Thompson, Taxpayer Liaison

RESULT: DISCUSSED

5B. Discussion and possible action on Appraisal Review Board Chairman Report.

Members of the board heard from Barry McBee, Appraisal Review Board Chairman

RESULT: DISCUSSED

5C. Discussion and possible action on removal of Appraisal Review Board Members that have resigned.

Members of the board heard from Betty Thompson, Taxpayer Liaison

MOTION: Move to remove Ryan Doonan, Adrienne Isom, and Charles Kruetz, who have formerly resigned, from the Appraisal Review Board.

RESULT: PASSED [UNANIMOUS]

MOVER: Celia Israel

SECONDER: Shenghao "Daniel" Wang

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Celia Israel, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: Blanca Zamora-Garcia, Dick Lavine

5D. Discussion and possible action on modification of the number of Appraisal Review Board Members for 2025.

Members of the board heard from Barry McBee, Appraisal Review Board Chairman

MOTION: Move to pass Resolution 20250612-5D Resolution of the Board of Directors of the Travis Central Appraisal District modifying the appropriate number of Appraisal Review Board members for 2025.

RESULT: PASSED [UNANIMOUS]

MOVER: Shenghao "Daniel" Wang

SECONDER: John Havenstrite

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Celia Israel, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: Blanca Zamora-Garcia, Dick Lavine

5E. Discussion and possible action on 2024 Annual Comprehensive Financial Report and financial audit results.

Members of the board heard from Joey Elmore, Eide Baily LLP

MOTION: Move approval of accepting the 2024 audit results and the Annual Comprehensive Financial Report.
RESULT: **PASSED [UNANIMOUS]**
MOVER: Nicole Conley **SECONDER:** Jett Hanna

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Celia Israel, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: Blanca Zamora-Garcia, Dick Lavine

5F. Discussion and possible action on fiscal year 2026 proposed budget.

Members of the board heard from Leana Mann, Chief Appraiser, and Kat Harvey, Director of Administration

MOTION: Move approval of alternate one, which proposes a 5.95% increase in 2026 budget with an additional FTEs of seven, with the understanding that we fully expect to be looking at the same kind of increase in 2027, and that we want to consider retention of options that could be brought to us during the year for purposes of using reserve funds that might be used as incentives for employees.
RESULT: **PASSED [UNANIMOUS]**
MOVER: Debbie Cartwright **SECONDER:** Nicole Conley

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Celia Israel, Jett Hanna, John Havenstrite

ABSENT: Blanca Zamora-Garcia, Dick Lavine, Shenghao "Daniel" Wang

5G. Discussion and possible action on Chief Appraiser report to include: 2025 protest season, Community Outreach, Report, Taxpayer Experience Snapshot, and Legislative update.

Members of the board heard from Leana Mann, Chief Appraiser

RESULT: **DISCUSSED**

At 1:29 P.M. All THE BOARD moved to executive session; TO DELIBERATE ON ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 et seq [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071; Consultation with attorney regarding pending or contemplated litigation, settlement offers and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.

MOTION: Move to enter Executive Session
RESULT: **PASSED [UNANIMOUS]**
MOVER: Shenghao "Daniel" Wang **SECONDER:** Nicole Conley

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Celia Israel, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: Blanca Zamora-Garcia, Dick Lavine

At 1:55 PM, the Board resumed the public session and returned to Item 5I.

5H. Discussion and possible action on litigation and appeals related to pending and anticipated lawsuits.

RESULT: DISCUSSED IN EXECUTIVE SESSION

5I. Adjournment

MOTION: Move to adjourn

RESULT: **PASSED [UNANIMOUS]**

MOVER: John Havenstrite

SECONDER: Shenghao "Daniel" Wang

AYES: James Valadez, Debbie Cartwright, Nicole Conley, Jett Hanna, John Havenstrite, Shenghao "Daniel" Wang

ABSENT: Blanca Zamora-Garcia, Dick Lavine, Celia Israel

Respectfully submitted,

Nicole Conley, Secretary

Approved:

James Valadez, Chairperson

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
168995	2025	WINTER DANIEL & MARGARET RLT	LOT 1 BLK B VOLENTE HEIGHTS & 0.227 AC OF VACATED ROAD	7712 NAVAJO PASS, LEANDER TX 78641	\$2,152,434	\$1,121,423
DELETED 2ND IMPROVEMENT THAT HASN'T STARTED YET (ADDED IN ERROR FOR 2025)						
186276	2025	BOULDIN RICHARD BRADLEY &	LOT 5 (0.94 ACR) VISTA RIDGE OAKS	13430 WIRE RD, TX 78641	\$856,803	\$856,803
REMOVE THE SECOND 01 FROM THE ACCOUNT.						
216411	2024	GALETANO BRYAN	LOT 24-25 BLK 17 OLT 17 DIV C RIDGETOP ANNEX	4604 BENNETT AVE, AUSTIN TX 78751	\$1,827,212	\$1,200,000
REPLACE DELETED IMPROVEMENT AND DELETE IMPROVEMENTS ADDED IN ERROR						
263762	2024	TACK DEVELOPMENT LTD	ABS 67 SUR 46 BARNES T S ACR 69.638 (1-D-1)	PECAN ST, TX 78660	\$12,133,725	\$12,133,725
AC CORR PER REVEIW OF PRIOR SPLITS FOR 2024;						
263762	2023	TACK DEVELOPMENT LTD	ABS 67 SUR 46 BARNES T S ACR 69.638 (1-D-1)	PECAN ST, TX 78660	\$12,133,725	\$12,133,725
AC CORR PER REVIEW OF PRIOR SPLITS FOR 2023;						
263762	2022	TACK DEVELOPMENT LTD	ABS 67 SUR 46 BARNES T S ACR 69.638 (1-D-1)	PECAN ST, TX 78660	\$12,133,725	\$8,165,583
AC CORR PER REVIEW OF PRIOR SPLITS FOR 2022;						
263762	2021	TACK DEVELOPMENT LTD	ABS 67 SUR 46 BARNES T S ACR 69.638 (1-D-1)	PECAN ST, TX 78660	\$8,165,583	\$8,165,583
AC CORR PER REVIEW OF PRIOR SPLITS FOR 2021						
287817	2022	AUSTIN COMMUNITY COLLEGE	ABS 24 DELVALLE S ACR 96.845 (NON-EXEMPT)	1020 GROVE BLVD, TX 78741	\$823,183	\$823,183
ADD EX-XV EXEMPTION FOR 2016-2025. CML 6/25/2025						
287817	2021	AUSTIN COMMUNITY COLLEGE	ABS 24 DELVALLE S ACR 96.845 (NON-EXEMPT)	1020 GROVE BLVD, TX 78741	\$823,183	\$823,183
ADD EX-XV EXEMPTION FOR 2016-2025. CML 6/25/2025						
287817	2020	AUSTIN COMMUNITY COLLEGE	ABS 24 DELVALLE S ACR 96.845 (NON-EXEMPT)	1020 GROVE BLVD, TX 78741	\$823,183	\$823,183
ADD EX-XV EXEMPTION FOR 2016-2025. CML 6/25/2025						
287817	2019	AUSTIN COMMUNITY COLLEGE	ABS 24 DELVALLE S ACR 96.845 (NON-EXEMPT)	1020 GROVE BLVD, TX 78741	\$823,183	\$823,183
ADD EX-XV EXEMPTION FOR 2016-2025. CML 6/25/2025						
287817	2018	AUSTIN COMMUNITY COLLEGE	ABS 24 DELVALLE S ACR 96.845 (NON-EXEMPT)	1020 GROVE BLVD, TX 78741	\$823,183	\$823,183
ADD EX-XV EXEMPTION FOR 2016-2025. CML 6/25/2025						
287817	2017	AUSTIN COMMUNITY COLLEGE	ABS 24 DELVALLE S ACR 96.845 (NON-EXEMPT)	1020 GROVE BLVD, TX 78741	\$823,183	\$823,183
ADD EX-XV EXEMPTION FOR 2016-2025. CML 6/25/2025						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
287817	2016	AUSTIN COMMUNITY COLLEGE	ABS 24 DELVALLE S ACR 96.845 (NON-EXEMPT)	1020 GROVE BLVD, TX 78741	\$823,183	\$823,183
ADD EX-XV EXEMPTION FOR 2016-2025. CML 6/25/2025						
334484	2020	JAIMES RAUL F & SANTANA A JAIM	LOT 8 BUCKINGHAM ESTATES SEC 4	7001 CASTLEKEEP WAY, TX 78745	\$252,349	\$252,349
CORRECTING OV65 FREEZE AMOUNT						
334484	2021	JAIMES RAUL F & SANTANA A JAIM	LOT 8 BUCKINGHAM ESTATES SEC 4	7001 CASTLEKEEP WAY, TX 78745	\$288,424	\$288,424
334484	2022	JAIMES RAUL F & SANTANA A JAIM	LOT 8 BUCKINGHAM ESTATES SEC 4	7001 CASTLEKEEP WAY, TX 78745	\$469,337	\$469,337
375808	2020	ANDERSON CHARLES W & HOPIE	LOT 5 THURMAN BEND ESTATES	1128 THURMAN BLUFF DR, SPICEWOOD TX 78669	\$645,424	\$645,424
OV65 REMOVED IN ERROR						
395810	2025	M K VARGAS & ASSOCIATES LLC	PERSONAL PROPERTY COMMERCIAL M K VARGAS & LLC	7801 N LAMAR BLVD F-16, TX 78752	\$3,987	\$0
PER 25 INFORMAL, NEW OWNER TOOK OVER BUSINESS AS OF JUNE 2024, PREVIOUS OWNER PASSED AWAY. NEW PID WILL BE CREATED AFTER CERTIFICATION FOR NEW OWNER, NEW LEASE AGREEMENT PROVIDED. RECOMMEND CLOSING THIS ACCOUNT FOR 25 AND ADJUSTING VALUE TO \$0 - BXB 06/26/25						
559790	2025	JOY & YOUNG LLP	PERSONAL PROPERTY COMMERCIAL JOY & YOUNG LLP	2499 S CAPITAL OF TX HY A-101, AUSTIN TX 78746	\$21,416	\$0
BUSINESS IS CLOSED PER 25 CHG FORM/WEBSITE, SEE PID THAT ABSORBED THIS ENTITY 833308, INACTIVATING ACC, ADJUSTING VALUE TO \$0 - BXB 6/25/25						
744209	2025	BRENWOODS INVESTMENTS INC	PERSONAL PROPERTY COMMERCIAL CAWOOD PRODUCE	2311 W RUNDBERG LN 120, AUSTIN TX 78758	\$950,059	\$0
DOUBLE ASSESSED WITH PID 970361. CLOSE PID 744209 FOR 2025 & VALUE CHANGE TO \$0. DDH 7/14/25						
818789	2024	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2023	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2022	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2021	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2020	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
818789	2019	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2018	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2017	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2016	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2015	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
818789	2014	TRAVIS COUNTY TRUSTEE	ABS 226 SUR 53 DUNLAP A & ABS 2212 SUR 65 FISHER W D ACR 2.636	FISHER HOLLOW TRL, TX 78641	\$39,540	\$39,540
ADD EXEMPTION FOR 2014 - 2024, PROPERTY OWNED BY TRAVIS COUNTY						
826938	2023	BASILIO SOTELLO JOSE &	HIGH MEADOWS MH PARK, SPACE 243, SN1 LH12TX7037; HUD# NTA1562549	5708 SATICOY DR 243, TX 78724	\$91,648	\$0
MOBILE HOME MOVED OUT OF PARK IN 2020 PER AERIAL IMAGERY. 6/25/2025 RCJ						
826938	2022	BASILIO SOTELLO JOSE &	HIGH MEADOWS MH PARK, SPACE 243, SN1 LH12TX7037; HUD# NTA1562549	5708 SATICOY DR 243, TX 78724	\$95,085	\$0
MOBILE HOME MOVED OUT OF PARK IN 2020 PER AERIAL IMAGERY. 6/25/2025 RCJ						
826938	2021	BASILIO SOTELLO JOSE &	HIGH MEADOWS MH PARK, SPACE 243, SN1 LH12TX7037; HUD# NTA1562549	5708 SATICOY DR 243, TX 78724	\$29,528	\$0
MOBILE HOME MOVED OUT OF PARK IN 2020 PER AERIAL IMAGERY. 6/25/2025 RCJ						
830749	2024	LOZANO GUADALUPE	LOT 80 BLK F STIRLING BRIDGE SEC 6	6236 ADAIR DR, 78754	\$351,435	\$351,435
SQFT CORRECTION FOR 2024						
897301	2022	MUNOZ MELISSA VALERIE	LOT 22 BLK F HERITAGE POINT AT WILDHORSE RANCH SEC 2	10908 CHARGER WAY, TX 78653	\$508,104	\$508,104
CORRECT QF YR						
921919	2023	HANSEN AERIC	OAK RANCH MH COMMUNITY, SPACE 205, SN1 CW2018095TXA; SN2 CW2018095TXB; HUD# NTA1718711; HUD#2 NTA1718712	5421 EL MOLINO CIR 205, TX 78617	\$105,145	\$0
MOBILE HOME UNDER INCORRECT OWNERSHIP WAS SOLD PREVIOUSLY AND REENTERED ON PID# 1003656. 6/30/2025 RCJ						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
921919	2024	HANSEN AERIC	OAK RANCH MH COMMUNITY, SPACE 205, SN1 CW2018095TXA; SN2 CW2018095TXB; HUD# NTA1718711; HUD#2 NTA1718712	5421 EL MOLINO CIR 205, TX 78617	\$111,395	\$0
MOBILE HOME UNDER INCORRECT OWNERSHIP WAS SOLD PREVIOUSLY AND REENTERED ON PID# 1003656. 6/30/2025 RCJ						
936287	2024	ALBITER PONCIANO GERARDO &	BOULDER RIDGE ESTATES, SPACE 655, SN1 BL2004372TXA; SN2 BL2004372TXB; HUD# NTA1900033; HUD#2 NTA1900034	3300 WINDY SHELF BND 655, TX 78660	\$113,743	\$0
MOBILE HOME MOVED TO BASTROP COUNTY IN 2022. 6/10/2025 RCJ						
936287	2023	ALBITER PONCIANO GERARDO &	BOULDER RIDGE ESTATES, SPACE 655, SN1 BL2004372TXA; SN2 BL2004372TXB; HUD# NTA1900033; HUD#2 NTA1900034	3300 WINDY SHELF BND 655, TX 78660	\$96,034	\$0
MOBILE HOME MOVED TO BASTROP COUNTY IN 2022. 6/10/2025 RCJ						
936530	2022	SOSA MARIA HERNANDEZ (OWNER)	RIVER RIDGE MH PARK, SPACE 384, SN1 CW2014306TXA; SN2 CW2014306TXB; HUD# HWC0419566; HUD#2 HWC0419567	1601 E SLAUGHTER LN 384, TX 78747	\$91,437	\$0
MOBILE HOME ACCOUNT WAS REMOVED TO BASTROP IN 2019 BUT WAS ACCIDENTALLY CREATED BY THE SYSTEM IN 2020. 6/26/2025 RCJ						
936530	2021	SOSA MARIA HERNANDEZ (OWNER)	RIVER RIDGE MH PARK, SPACE 384, SN1 CW2014306TXA; SN2 CW2014306TXB; HUD# HWC0419566; HUD#2 HWC0419567	1601 E SLAUGHTER LN 384, TX 78747	\$20,078	\$0
MOBILE HOME ACCOUNT WAS REMOVED TO BASTROP IN 2019 BUT WAS ACCIDENTALLY CREATED BY THE SYSTEM IN 2020. 6/26/2025 RCJ						
936530	2020	SOSA MARIA HERNANDEZ (OWNER)	RIVER RIDGE MH PARK, SPACE 384, SN1 CW2014306TXA; SN2 CW2014306TXB; HUD# HWC0419566; HUD#2 HWC0419567	1601 E SLAUGHTER LN 384, TX 78747	\$20,078	\$0
MOBILE HOME ACCOUNT WAS REMOVED TO BASTROP IN 2019 BUT WAS ACCIDENTALLY CREATED BY THE SYSTEM IN 2020. 6/26/2025 RCJ						
964985	2024	PEREZ LEILY &	OAK RANCH MH COMMUNITY, SPACE 590; S# CSS022582TXA/TXB; HUD# NTA2000818/819	12010 DAIN PATH #590, DEL VALLE TX 78617	\$125,153	\$0
MOBILE HOME MOVED TO CALDWELL COUNTY IN 2022. 6/24/2025 RCJ						
964985	2023	PEREZ LEILY &	OAK RANCH MH COMMUNITY, SPACE 590; S# CSS022582TXA/TXB; HUD# NTA2000818/819	12010 DAIN PATH #590, DEL VALLE TX 78617	\$117,882	\$0
MOBILE HOME MOVED TO CALDWELL COUNTY IN 2022. 6/24/2025 RCJ						
974918	2023	OVALLE ESMERALDA IBARRA	AUSTIN PECAN MH PARK, SPACE 29, SN# H752455; HUD# TXS0533331	2815 E STATE HWY 71 29, DEL VALLE TX 78617	\$89,775	\$10,395
INCORRECT YEAR OF MOBILE HOME WAS ENTERED. CORRECTING IMPROVEMENT CHARACTERISTICS. 6/5/2025 TMD						
974918	2024	OVALLE ESMERALDA IBARRA	AUSTIN PECAN MH PARK, SPACE 29, SN# H752455; HUD# TXS0533331	2815 E STATE HWY 71 29, DEL VALLE TX 78617	\$101,556	\$10,395
INCORRECT YEAR OF MOBILE HOME WAS ENTERED. CORRECTING IMPROVEMENT CHARACTERISTICS. 6/5/2025 TMD						
988755	2024	CE DEVELOPMENT INC	ABS 496 SUR 18 LIESSE J ACR 24.8784		\$2,487,840	\$2,487,840
DELETE FOR 2024 / DOUBLE-ASSESSED W/ 893398						
989256	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN AISD & ESD# 4 009639 R Use: L2 437116		\$403,696	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
989257	2024	T-MOBILE WEST CORPORATION	Cell Equipment 13706 1/2 BOIS D ARC RD, TX, 78653 009639 R Use: L2 467831		\$131,158	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989258	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN EANES ISD & WEST LA 009639 R Use: L2 487582		\$218,180	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989259	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN RR ISD & AUSTIN 009639 R Use: L2 494410		\$206,147	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989260	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LAGO VISTA ISD & ES 009639 R Use: L2 494421		\$202,929	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989261	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN AISD & ESD# 5 009639 R Use: L2 494423		\$230,869	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989262	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LAKE TRAVIS ISD & E 009639 R Use: L2 494424		\$321,450	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989263	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN AISD & ESD# 3 009639 R Use: L2 494429		\$279,171	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989264	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LEANDER ISD & AUSTI 009639 R Use: L2 494437		\$85,421	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989265	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN AISD & ESD# 11 & 15 009639 R Use: L2 514693		\$383,656	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989266	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN PFLUGERVILLE ISD & 009639 R Use: L2 515209		\$1,567,489	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
989267	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN AISD & AUSTIN 009639 R Use: L2 515213		\$43,030,876	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989268	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LEANDER ISD & ESD# 009639 R Use: L2 515216		\$236,988	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989269	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LEANDER ISD & ESD# 009639 R Use: L2 515218		\$298,294	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989270	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN EANES ISD & ESD# 9 009639 R Use: L2 535453		\$276,198	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989271	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN EANES ISD & ESD# 10 009639 R Use: L2 535454		\$293,378	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989272	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LEANDER ISD & ESD# 009639 R Use: L2 535470		\$310,462	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989273	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN MANOR ISD & ESD# 12 009639 R Use: L2 535472		\$281,457	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989274	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN MANOR ISD & MANOR 009639 R Use: L2 535473		\$593,827	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989275	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN EANES ISD & AUSTIN 009639 R Use: L2 538380		\$241,315	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989276	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN RR ISD & ESD# 4 009639 R Use: L2 538394		\$388,947	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
989277	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LAKE TRAVIS ISD & L 009639 R Use: L2 577481		\$13,595	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989278	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN DEL VALLE ISD & ESD 009639 R Use: L2 723961		\$110,636	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989279	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN PFLUGERVILLE ISD & 009639 R Use: L2 746478		\$232,054	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989280	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN RR ISD & RR 009639 R Use: L2 759187		\$70,952	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989281	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LAKE TRAVIS ISD & E 009639 R Use: L2 766827		\$158,522	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989282	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN DEL VALLE ISD & ESD 009639 R Use: L2 766832		\$1,159,797	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989283	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN PFLUGERVILLE ISD & 009639 R Use: L2 792090		\$282,893	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989284	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN MANOR ISD & AUSTIN 009639 R Use: L2 828698		\$380,795	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989285	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LAKE TRAVIS ISD & E 009639 R Use: L2 905533		\$597,933	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989286	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN LAKE TRAVIS ISD & L 009639 R Use: L2 905536		\$186,734	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						

PID	Year	Owner Name	Legal Description	Location	Initial Market Value	Current Market Value
989287	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN RR ISD & ESD# 2 009639 R Use: L2 905537		\$94,040	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989288	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN PFLUGERVILLE ISD & 009639 R Use: L2 922553		\$109,415	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989289	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN PFLUGERVILLE ISD & 009639 R Use: L2 929109		\$8,196	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989290	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN DEL VALLE ISD & AUS 009639 R Use: L2 939619		\$503,962	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
989291	2024	T-MOBILE WEST CORPORATION	Cell Equipment VARIOUS LOCATIONS IN PFLUGERVILLE ISD & 009639 R Use: L2 963945		\$273,185	\$0
DUPLICATED PROPERTY CREATED DURING THE 2024 CAG IMPORT PROCESS. SEE ACTIVE PIDS: 437116 467831 487582 494410 494421 494423 494424 494429 494437 514693 515209 515213 515216 515218 535453 535454 535470 535472 535473 538380 538394 577481 723961 746478 759187 766827 766832 792090 828698 905533 905536 905537 922553 929109 939619 963945 976697 989293 989294. DELETE 2024; CHANGE VALUE TO \$0. 5-23-2024 NAW						
995021	2025	PG HOME SALES LLC	PERSONAL PROPERTY SPECIAL INV PG HOME SALES LLC - PECAN CREEK	5400 FREIDRICH LN, AUSTIN TX 78744	\$0	\$0
SIT PID 995021 (2025) SET UP PER DECL FILED IN ERROR. DECL FILED WITH LICENSE NUMBER MHDRET00036836 ASSOCIATED WITH PID 879144- BAYSHORE HOME SALES INC. TO AVOID D/A DELETING PID 995021. DDH 6/17/25						

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

TO: Travis Central Appraisal District
Board of Directors

FROM: Leana Mann
Chief Appraiser

SUBJECT: June 2025 Unaudited Financial Statements

The unaudited financial statements for June 2025 are enclosed. Financial highlights for the month are as follows:

- The District's ending fund balance was \$7,889,525. Of that, \$386,446 was nonspendable in the form of prepaid expenditures, \$2,489,370 was held in reserves as committed fund balance, and \$5,013,709 was unassigned fund balance.
- *The net change in fund balance for the fiscal year to date is \$3,019,791*
- The reserve balances total \$2,489,370. Detail account balances for each reserve account are as follows:

	<u>Current Balance</u>
Reserve for Computer Equipment	\$ 89,594
Reserve for Network Infrastructure	\$ 350,000
Reserve for Technology Enhancements	\$ 154,192
Reserve for Litigation	\$ 1,176,030
Reserve for Building Repair & Replacement	\$ -
Reserve for ARB Operations	\$ -
Reserve for Market Data Purchases	\$ 150,000
Reserve for Board Elections	\$ 569,554
	<u>\$ 2,489,370</u>

- ***The District ended the month with a budget surplus of \$1,864,910.***
- 850 EAL Holding Corp. is considered a blended component unit of the District. This component unit is reported in the financial statements as a Special Revenue Fund on the Governmental Funds Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balance.

Travis Central Appraisal District
 Budget to Actual- Governmental Funds
 For the month ended June 30, 2025

	Budgeted Amounts			Actual Amounts	Variance Fav (Unfav)
	Original	Amended	YTD		
REVENUE:					
Appraisal assessments	32,241,352	32,241,352	16,120,676	16,120,676	0
Refund of appraisal assessments	-	-	-	-	-
Net appraisal assessments	\$ 32,241,352	\$ 32,241,352	\$ 16,120,676	\$ 16,120,676	\$ 0
Investment earnings	150,000	150,000	75,000	244,821	169,821
Charges for services	9,000	9,000	4,500	2,491	(6,509)
Miscellaneous revenue	50,000	50,000	25,000	67,473	17,473
TOTAL REVENUE	\$ 32,450,352	\$ 32,450,352	\$ 16,225,176	\$ 16,435,461	\$ 180,785
EXPENDITURES:					
ARB Per diem payments	1,173,125	1,173,125	586,563	314,903	271,660
Personnel Cost	12,488,321	12,436,870	6,218,435	6,294,091	(75,656)
Benefit Cost	5,568,186	5,102,714	2,551,357	2,340,424	210,933
Printing and mailing services	665,200	730,200	365,100	480,484	(115,384)
Operating supplies	248,183	226,495	113,248	102,278	10,970
Subscriptions and data purchases	340,720	395,590	197,795	250,642	(52,847)
Training and education	162,666	155,940	77,970	54,152	23,818
Travel expenditures	41,327	48,850	24,425	10,081	14,344
Utilities	495,800	543,610	271,805	195,152	76,653
Legal expenditures	3,625,000	2,058,100	1,029,050	537,846	491,204
Professional services	4,033,256	4,160,186	2,080,093	1,110,013	970,080
Insurance	110,678	90,178	45,089	46,572	(1,483)
Aerial photography	657,650	574,810	287,405	476,908	(189,503)
Rentals	154,320	152,820	76,410	69,839	6,571
Building and Equipment maintenance	463,289	346,190	173,095	144,902	28,193
Software maintenance	430,627	350,467	175,234	272,031	(96,797)
Other services	396,116	466,557	233,279	191,680	41,599
Capital Outlay	438,050	438,050	219,025	149,254	69,771
Debt Service- Principal	654,742	654,742	327,371	338,071	(10,700)
Debt Service- Interest	94,096	94,096	47,048	36,348	10,700
TOTAL EXPENDITURES	32,241,352	30,199,590	15,099,795	13,415,671	1,684,124
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	209,000	2,250,762	1,125,381	3,019,791	1,864,910
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	374,419	(374,419)
Transfers out	-	-	-	(374,419)	374,419
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	209,000	2,250,762	1,125,381	3,019,791	1,864,910
Beginning Fund Balance	4,869,734	4,869,734	4,869,734	4,869,734	
Ending Fund Balance	\$ 5,078,734	\$ 7,120,496	\$ 5,995,115	\$ 7,889,525	\$ 1,864,910

Travis Central Appraisal District

Governmental Fund Balance Sheet

June 30, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	11,285,736	-	11,285,736
Short-term investments	4,383,269	-	4,383,269
Receivables	488,354	-	488,354
Prepaid items	386,446	-	386,446
TOTAL ASSETS	<u>\$ 16,543,805</u>	<u>\$ -</u>	<u>\$ 16,543,805</u>
LIABILITIES			
Accounts payable and accrued expenditures	593,942	-	593,942
Unearned revenue	8,060,338	-	8,060,338
TOTAL LIABILITIES	8,654,280	-	8,654,280
FUND BALANCES			
Fund balance, committed	2,489,370	-	2,489,370
Fund Balance, restricted	-	-	-
Fund balance, nonspendable	386,446	-	386,446
Fund balance, unassigned	5,013,709	-	5,013,709
TOTAL FUND BALANCES	<u>7,889,525</u>	<u>-</u>	<u>7,889,525</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 16,543,805</u>	<u>\$ -</u>	<u>\$ 16,543,805</u>

Travis Central Appraisal District

Statement of Revenues, Expenditures and Changes in Fund Balance

For the month ended June 30, 2025

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Appraisal assessments	\$ 16,120,676	\$ -	\$ 16,120,676
Refund of appraisal assessments	-	-	-
Net appraisal assessments	<u>16,120,676</u>	<u>-</u>	<u>16,120,676</u>
Investment earnings	244,821	-	244,821
Charges for services	2,491	-	2,491
Miscellaneous revenue	67,473	-	67,473
TOTAL REVENUE	<u>16,435,461</u>	<u>-</u>	<u>16,435,461</u>
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	8,949,417	-	8,949,417
Data processing	272,031	-	272,031
Transportation	10,081	-	10,081
Operating supplies	102,278	-	102,278
Rentals	69,839	-	69,839
Legal and professional	1,647,860	-	1,647,860
Utilities and telephone	195,152	-	195,152
Building and equipment maintenance	144,902	-	144,902
Insurance	46,572	-	46,572
Other services	1,453,865	-	1,453,865
Capital outlay	149,254	-	149,254
Debt Service- Principal	-	338,071	338,071
Debt Service- Interest	-	36,348	36,348
TOTAL EXPENDITURES	<u>13,041,252</u>	<u>374,419</u>	<u>13,415,671</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,394,210	(374,419)	3,019,791
OTHER FINANCING SOURCES (USES):			
Transfers in	-	374,419	374,419
Transfers out	(374,419)	-	(374,419)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(374,419)</u>	<u>374,419</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	3,019,791	-	3,019,791
FUND BALANCE, beginning of year	<u>4,869,734</u>	<u>-</u>	<u>4,869,734</u>
FUND BALANCE, end of year	<u>\$ 7,889,525</u>	<u>\$ -</u>	<u>\$ 7,889,525</u>

TRAVIS CENTRAL APPRAISAL DISTRICT

Quarterly Investment Report

AS OF JUNE 30, 2025



M E E D E R

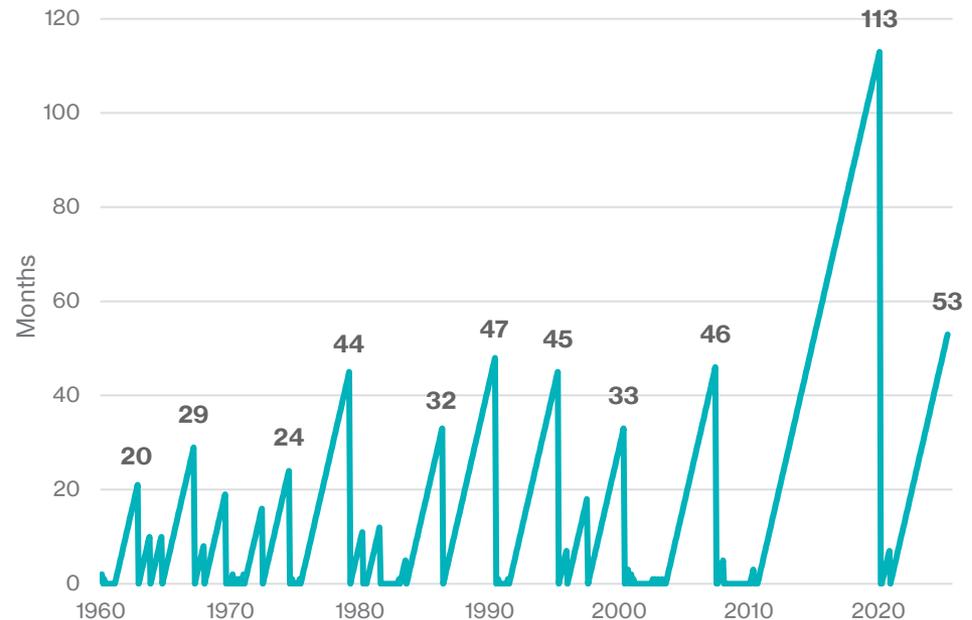
PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

- Fed's Powell stated the labor market is still solid but slowing somewhat
- Trade/tariff tensions continue to weigh on business investment and sentiment
- The Fed held rates steady at the June FOMC meeting, projecting two cuts later in 2025
- GDP is expected to rebound in Q2 from the tariff-induced decline of -0.5% in Q1
- The Fed's favored inflation metric – Core PCE – ticked higher in May
- Interest rates across the yield curve were lower in the month of June

- May 2025 marks the 53rd consecutive month of job growth, the second-best streak since the 1960s.
- With this consistent job growth, average wages have been outpacing inflation (CPI) for the past two years.
- The Federal Reserve and other economists expect unemployment to increase by the end of 2025.

Number of Months for Consecutive Job Growth



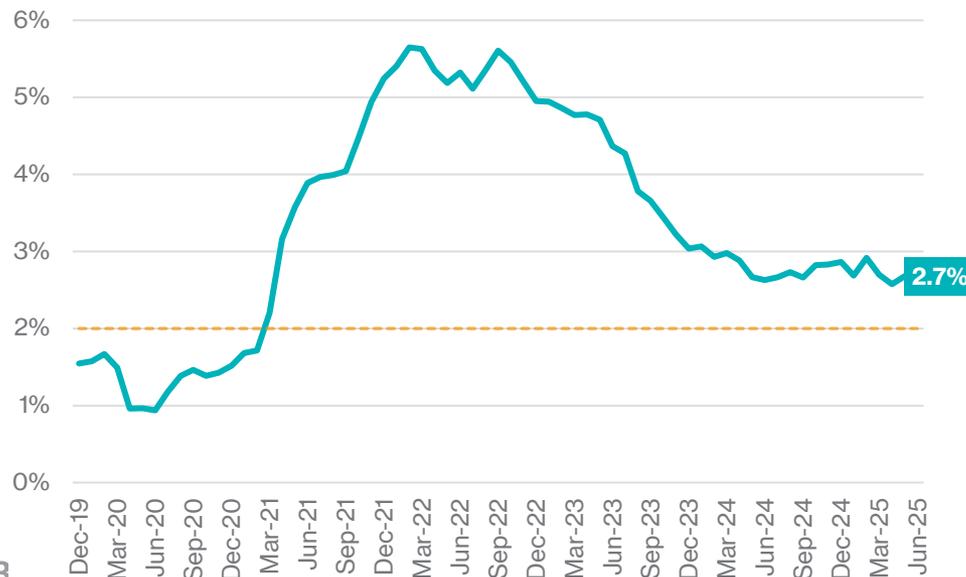
- The Fed Funds futures market continually prices where market participants expect the Fed Funds rate to be heading.
- At the end of June, the futures market was showing about two and a half 0.25% Fed cuts by the end of 2025, with the rate ending the year at approximately 3.7%, from its current 4.3%.

SOURCES: BLOOMBERG, CME

History of Dec 2025 Expected Fed Funds Rate



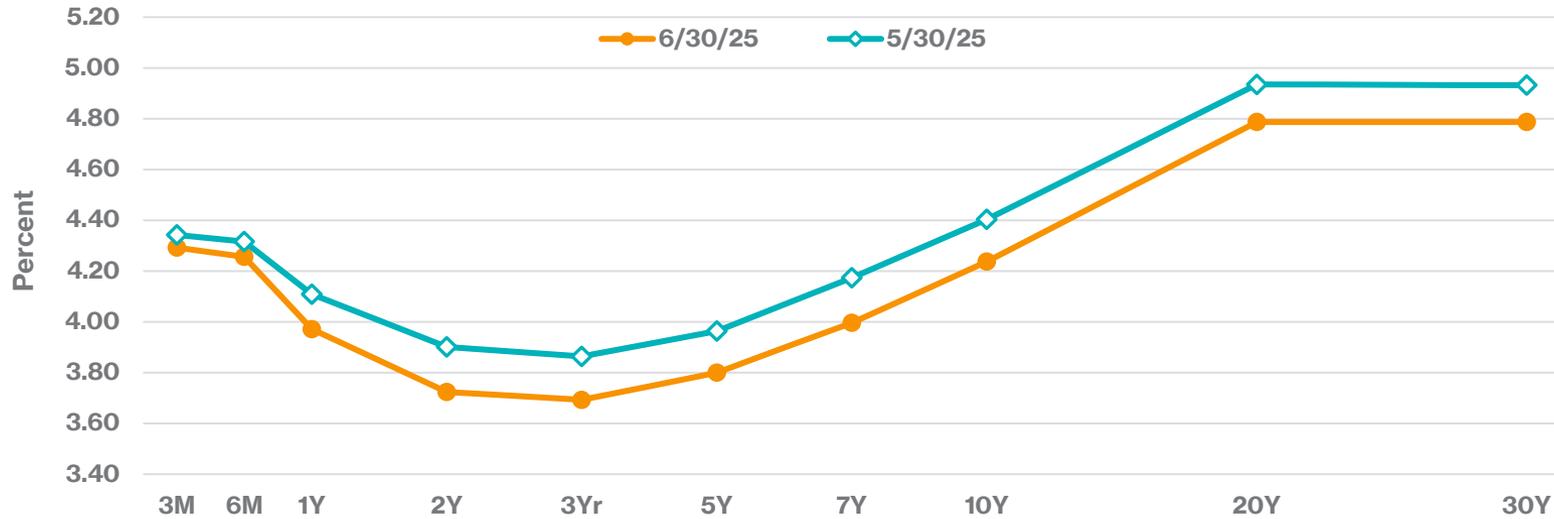
Core PCE YoY



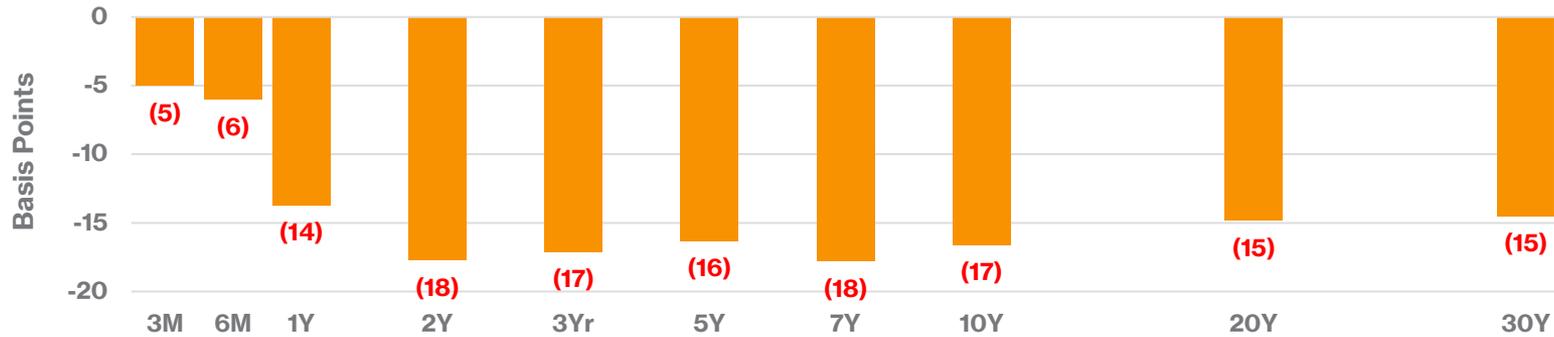
- Core Personal Consumption Expenditure YoY is the Fed's preferred inflation gauge.
- Core excludes food and energy components, which generally make the series less volatile.
- Core PCE YoY is currently at 2.7%, not yet at the Fed's 2% target, and moved higher last month.
- The Federal Reserve expects inflation to move higher later this year.

SOURCE: BLOOMBERG, BUREAU OF ECONOMIC ANALYSIS

U.S. Treasury Yield Curve Change



Basis Point Change





Compliance Certification

The undersigned acknowledge they have reviewed this quarterly investment report for the period ending June 30, 2025. Officials designated as investment officers by this entity's Investment Policy attest that all investments comply with the Texas Public Funds Investment Act and this entity's Investment Policy.

Leana H. Mann, Deputy Chief Appraiser

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Accrued Interest Schedule	16
Earnings by Fund	17
Projected Cashflows	18
Change in Value	19



Portfolio Statistics

4.18

Weighted Average Yield to Maturity

0.00

Weighted Average Maturity (Years)

0.00

Portfolio Effective Duration (Years)

0.00

Weighted Average Life (Years)

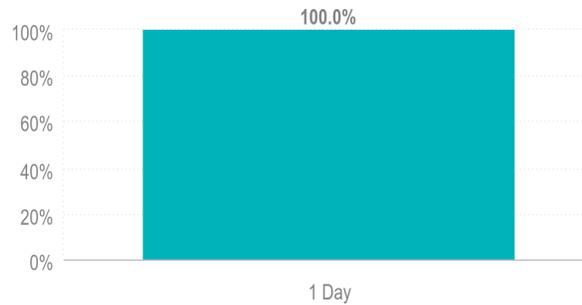
AAA

Average Credit Rating

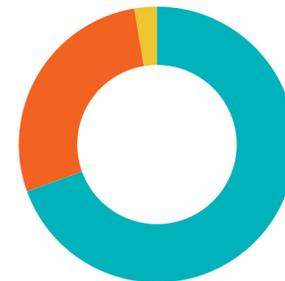
Portfolio Position

Par Value	\$15,704,604
Principal Cost	\$15,704,604
Book Value	\$15,704,604
Market Value	\$15,704,604
Unrealized Gain/Loss	\$0
Accrued Interest	\$0

Maturity Distribution



Sector Allocation



● Money Market Funds	69.48%
● LGIP	27.91%
● Bank Deposits	2.61%

Quarterly Portfolio Summary

This quarterly report is prepared in compliance with the Investment Policy and the Strategy of this entity and the Public Funds Investment Act (Chapter 2256, Texas Government Code).

Portfolio as of March 31, 2025

BEGINNING BOOK VALUE	\$14,006,659.28
BEGINNING MARKET VALUE	\$14,006,659.28
UNREALIZED GAIN/(LOSS)	\$0.00
WEIGHTED AVERAGE MATURITY (YEARS)	0.00
WEIGHTED AVERAGE YIELD	4.18

Portfolio as of June 30, 2025

ENDING BOOK VALUE	\$15,704,604.00
ENDING MARKET VALUE	\$15,704,604.00
INVESTMENT INCOME FOR THE PERIOD	\$125,855.83
UNREALIZED GAIN/(LOSS)	\$0.00
CHANGE IN UNREALIZED GAIN/(LOSS)	\$0.00
WEIGHTED AVERAGE MATURITY (YEARS)	0.00
WEIGHTED AVERAGE YIELD	4.18

Quarterly Portfolio Summary By Fund

PORTFOLIO MARKET VALUE BY FUND	03/31/2025	06/30/2025	CHANGE	INTEREST EARNED
GENERAL FUND	14,006,659.28	15,704,604.00	1,697,944.72	125,855.83
TOTAL	14,006,659.28	15,704,604.00	1,697,944.72	125,855.83



Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	410,347.08	410,347.08	410,347.08	2.61%	1	0.68
LGIP	4,383,268.72	4,383,268.72	4,383,268.72	27.91%	1	4.42
Money Market Funds	10,910,988.20	10,910,988.20	10,910,988.20	69.48%	1	4.22
TOTAL	15,704,604.00	15,704,604.00	15,704,604.00	100.00%	1	4.18

CASH AND ACCRUED INTEREST

Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	15,704,604.00	15,704,604.00	15,704,604.00		1	4.18

TOTAL EARNINGS

CURRENT QUARTER

125,855.83

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
GENERAL FUND						
Bank Deposits	2	410,347.08	410,347.08	2.61	0.68	1
LGIP	2	4,383,268.72	4,383,268.72	27.91	4.42	1
Money Market Funds	1	10,910,988.20	10,910,988.20	69.48	4.22	1
TOTAL	5	15,704,604.00	15,704,604.00	100.00	4.18	1
GRAND TOTAL	5	15,704,604.00	15,704,604.00	100.00	4.18	1



Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GENERAL FUND												
BANK DEPOSITS												
6224690401	Wells Fargo Analyzed Bus Chkg+	06/30/2025 06/30/2025	410,247.39	410,247.39 0.00	410,247.39	0.68		1	1.00 410,247.39	0.00 410,247.39	2.61	NA NA
7556188469	Wells Fargo Analyzed Bus Chkg+	06/30/2025 06/30/2025	99.69	99.69 0.00	99.69	0.74		1	1.00 99.69	0.00 99.69	0.00	NA NA
BANK DEPOSITS TOTAL			410,347.08	410,347.08 0.00	410,347.08	0.68		1	1.00 410,347.08	0.00 410,347.08	2.61	NA
LGIP												
TEXPOOL	TexPool	06/30/2025 06/30/2025	1,582,997.26	1,582,997.26 0.00	1,582,997.26	4.35		1	1.00 1,582,997.26	0.00 1,582,997.26	10.08	AAA
TEXPRIME	TexPool Prime	06/30/2025 06/30/2025	2,800,271.46	2,800,271.46 0.00	2,800,271.46	4.46		1	1.00 2,800,271.46	0.00 2,800,271.46	17.83	AAA
LGIP TOTAL			4,383,268.72	4,383,268.72 0.00	4,383,268.72	4.42		1	1.00 4,383,268.72	0.00 4,383,268.72	27.91	AAA
MONEY MARKET FUNDS												
7556188477S	Wells Fargo Stage- coach Sweep	06/30/2025 06/30/2025	10,910,988.20	10,910,988.20 0.00	10,910,988.20	4.22		1	1.00 10,910,988.20	0.00 10,910,988.20	69.48	NA NA
MONEY MARKET FUNDS TOTAL			10,910,988.20	10,910,988.20 0.00	10,910,988.20	4.22		1	1.00 10,910,988.20	0.00 10,910,988.20	69.48	NA
GENERAL FUND TOTAL			15,704,604.00	15,704,604.00 0.00	15,704,604.00	4.18		1	15,704,604.00	0.00 15,704,604.00	100.00	AAA
GRAND TOTAL			15,704,604.00	15,704,604.00 0.00	15,704,604.00	4.18		1	15,704,604.00	0.00 15,704,604.00	100.00	AAA



Cash Reconciliation Report



Transaction Statement

No activity during current period



Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GRAND TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
GENERAL FUND									
TEXPOOL	TexPool	2025-06-30	1,582,997.26	1,582,997.26	0.00	0.00	16,901.83	16,901.83	0.00
TEXPRIME	TexPool Prime	2025-06-30	2,800,271.46	2,800,271.46	0.00	0.00	30,755.55	30,755.55	0.00
6224690401	Wells Fargo Analyzed Bus Chkg+	2025-06-30	410,247.39	410,247.39	0.00	0.00	690.03	690.03	0.00
7556188469	Wells Fargo Analyzed Bus Chkg+	2025-06-30	99.69	99.69	0.00	0.00	0.67	0.67	0.00
7556188477S	Wells Fargo Stagecoach Sweep	2025-06-30	10,910,988.20	10,910,988.20	0.00	0.00	77,507.75	77,507.75	0.00
TOTAL			15,704,604.00	15,704,604.00	0.00	0.00	125,855.83	125,855.83	0.00
GRAND TOTAL			15,704,604.00	15,704,604.00	0.00	0.00	125,855.83	125,855.83	0.00



Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
GENERAL FUND											
6224690401	Wells Fargo Analyzed Bus Chkg+	410,247.39	400,587.80	410,247.39	06/30/2025	1.00	0.68	690.03	0.00	0.00	690.03
7556188469	Wells Fargo Analyzed Bus Chkg+	99.69	99.02	99.69	06/30/2025	1.00	0.74	0.67	0.00	0.00	0.67
7556188477	Wells Fargo Commercial Chkg PF	0.00	27,000.00	0.00	06/30/2025	4.90	0.00	0.00	0.00	0.00	0.00
7556188477S	Wells Fargo Stagecoach Sweep	10,910,988.20	9,243,361.12	10,910,988.20	06/30/2025	0.00	4.22	77,507.75	0.00	0.00	77,507.75
TEXPOOL	TexPool	1,582,997.26	1,566,095.43	1,582,997.26	06/30/2025	5.34	4.35	16,901.83	0.00	0.00	16,901.83
TEXPRIME	TexPool Prime	2,800,271.46	2,769,515.91	2,800,271.46	06/30/2025	4.50	4.46	30,755.55	0.00	0.00	30,755.55
TOTAL		15,704,604.00	14,006,659.28	15,704,604.00		1.37	4.18	125,855.83	0.00	0.00	125,855.83
GRAND TOTAL		15,704,604.00	14,006,659.28	15,704,604.00		1.37	4.18	125,855.83	0.00	0.00	125,855.83

Projected Cashflows

For the Period July 01, 2025 to December 31, 2025

CUSIP	DESCRIPTION	POST DATE	TRANSACTION TYPE	AMOUNT
GRAND TOTAL				



Change in Value

IDENTIFIER	ISSUER PAR VALUE	YIELD	TRADE DATE MATURITY DATE	INTEREST ACCRUAL INTEREST RECEIVED	BEGINNING BOOK VALUE BEGINNING MARKET VALUE	PURCHASES/ ADDITIONS	REDEMPTIONS	CHANGE IN BOOK VALUE CHANGE IN MARKET VALUE	ENDING BOOK VALUE ENDING MARKET VALUE
GENERAL FUND									
7556188477	Wells Fargo Commercial Chkg PF 0.00	0.00	03/31/2025 06/30/2025	0.00 0.00	27,000.00 27,000.00	0.00	(27,000.00)	(27,000.00) (27,000.00)	0.00 0.00
TEXPOOL	TexPool 1,582,997.26	4.35	06/30/2025	16,901.83 16,901.83	1,566,095.43 1,566,095.43	16,901.83	0.00	16,901.83 16,901.83	1,582,997.26 1,582,997.26
7556188477S	Wells Fargo Stagecoach Sweep 10,910,988.20	4.22	06/30/2025	77,507.75 77,507.75	9,243,361.12 9,243,361.12	5,177,894.68	(3,510,267.60)	1,667,627.08 1,667,627.08	10,910,988.20 10,910,988.20
7556188469	Wells Fargo Analyzed Bus Chkg+ 99.69	0.74	06/30/2025	0.67 0.67	99.02 99.02	0.67	0.00	0.67 0.67	99.69 99.69
TEXPRIME	TexPool Prime 2,800,271.46	4.46	06/30/2025	30,755.55 30,755.55	2,769,515.91 2,769,515.91	30,755.55	0.00	30,755.55 30,755.55	2,800,271.46 2,800,271.46
6224690401	Wells Fargo Analyzed Bus Chkg+ 410,247.39	0.68	06/30/2025	690.03 690.03	400,587.80 400,587.80	9,659.59	0.00	9,659.59 9,659.59	410,247.39 410,247.39
TOTAL		4.18		125,855.83 125,855.83	14,006,659.28 14,006,659.28	5,235,212.32	(3,537,267.60)	1,697,944.72 1,697,944.72	15,704,604.00 15,704,604.00
GRAND TOTAL		4.18		125,855.83 125,855.83	14,006,659.28 14,006,659.28	5,235,212.32	(3,537,267.60)	1,697,944.72 1,697,944.72	15,704,604.00 15,704,604.00

Disclosure

Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

Certain information and data has been supplied by unaffiliated third parties. Although Meeder believes the information is reliable, it cannot warrant the accuracy of information offered by third parties. Market value may reflect prices received from pricing vendors when current market quotations are not available. Prices may not reflect firm bids or offers and may differ from the value at which the security can be sold.

Statements may include positions from unmanaged accounts provided for reporting purposes. Unmanaged accounts are managed directly by the client and are not included in the accounts managed by Meeder. This information is provided as a client convenience and Meeder assumes no responsibility for performance of these accounts or the accuracy of the data reported.

Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

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Travis Central Appraisal District

Investment Report

As of June 30, 2025



M E E D E R

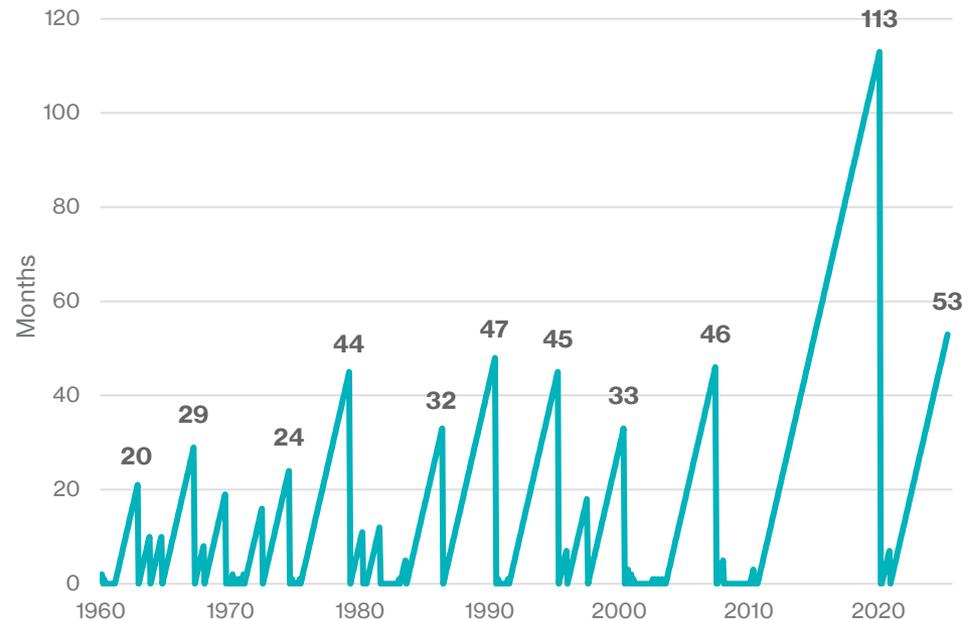
PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

- Fed's Powell stated the labor market is still solid but slowing somewhat
- Trade/tariff tensions continue to weigh on business investment and sentiment
- The Fed held rates steady at the June FOMC meeting, projecting two cuts later in 2025
- GDP is expected to rebound in Q2 from the tariff-induced decline of -0.5% in Q1
- The Fed's favored inflation metric – Core PCE – ticked higher in May
- Interest rates across the yield curve were lower in the month of June

- May 2025 marks the 53rd consecutive month of job growth, the second-best streak since the 1960s.
- With this consistent job growth, average wages have been outpacing inflation (CPI) for the past two years.
- The Federal Reserve and other economists expect unemployment to increase by the end of 2025.

Number of Months for Consecutive Job Growth



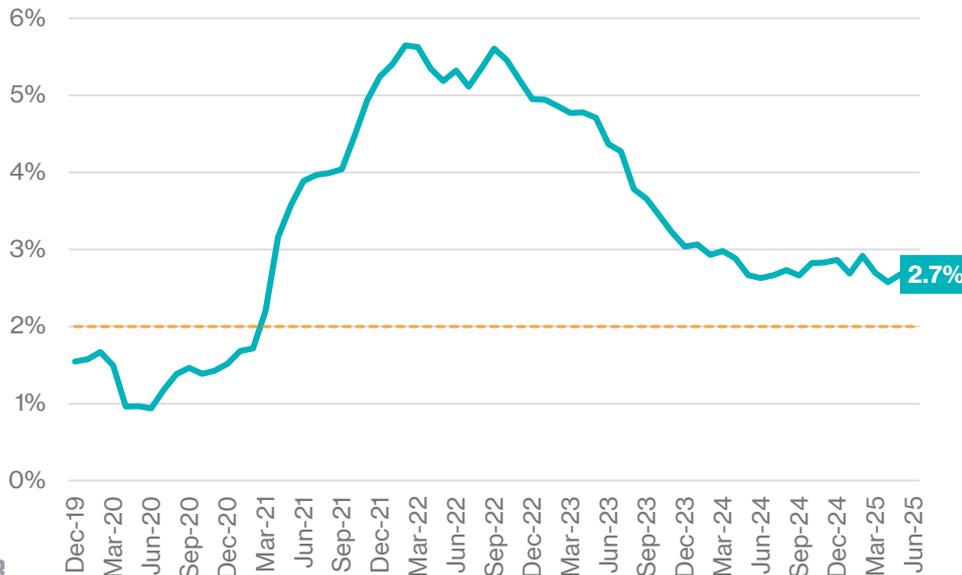
- The Fed Funds futures market continually prices where market participants expect the Fed Funds rate to be heading.
- At the end of June, the futures market was showing about two and a half 0.25% Fed cuts by the end of 2025, with the rate ending the year at approximately 3.7%, from its current 4.3%.

SOURCES: BLOOMBERG, CME

History of Dec 2025 Expected Fed Funds Rate



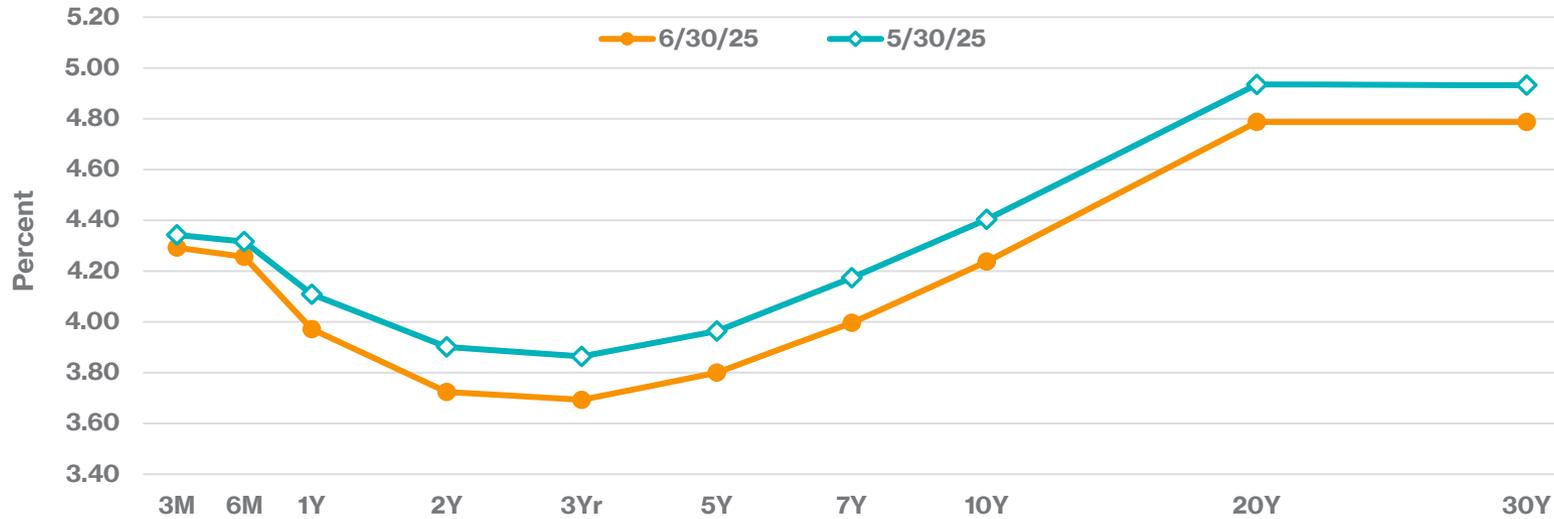
Core PCE YoY



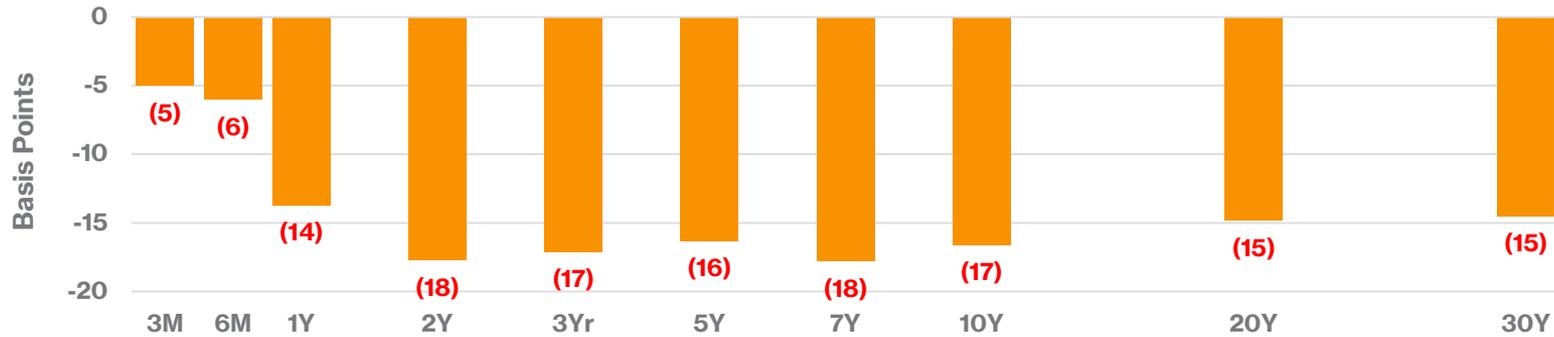
- Core Personal Consumption Expenditure YoY is the Fed's preferred inflation gauge.
- Core excludes food and energy components, which generally make the series less volatile.
- Core PCE YoY is currently at 2.7%, not yet at the Fed's 2% target, and moved higher last month.
- The Federal Reserve expects inflation to move higher later this year.

SOURCE: BLOOMBERG, BUREAU OF ECONOMIC ANALYSIS

U.S. Treasury Yield Curve Change



Basis Point Change



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Portfolio Summary

4.18

Weighted Average Yield to Maturity

0.00

Weighted Average Maturity (Years)

0.00

Portfolio Effective Duration (Years)

0.00

Weighted Average Life (Years)

AAA

Average Credit Rating

Portfolio Position

Par Value \$15,704,604

Principal Cost \$15,704,604

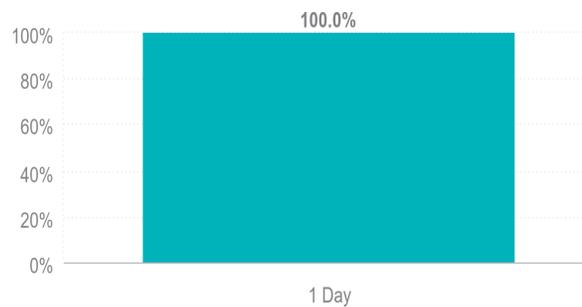
Book Value \$15,704,604

Market Value \$15,704,604

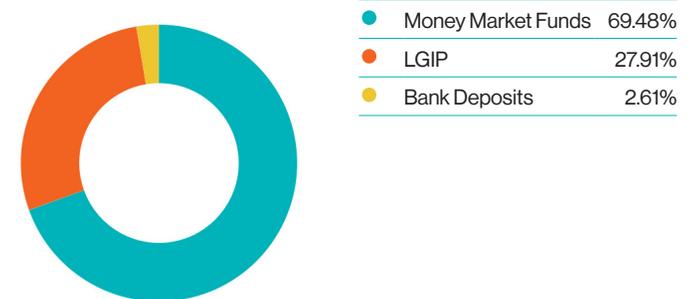
Unrealized Gain/Loss \$0

Accrued Interest \$0

Maturity Distribution



Sector Allocation



Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	410,347.08	410,347.08	410,347.08	2.61%	1	0.68
LGIP	4,383,268.72	4,383,268.72	4,383,268.72	27.91%	1	4.42
Money Market Funds	10,910,988.20	10,910,988.20	10,910,988.20	69.48%	1	4.22
TOTAL	15,704,604.00	15,704,604.00	15,704,604.00	100.00%	1	4.18

CASH AND ACCRUED INTEREST

Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	15,704,604.00	15,704,604.00	15,704,604.00		1	4.18

TOTAL EARNINGS

CURRENT MONTH	39,535.97
----------------------	-----------

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
GENERAL FUND						
Bank Deposits	2	410,347.08	410,347.08	2.61	0.68	1
LGIP	2	4,383,268.72	4,383,268.72	27.91	4.42	1
Money Market Funds	1	10,910,988.20	10,910,988.20	69.48	4.22	1
TOTAL	5	15,704,604.00	15,704,604.00	100.00	4.18	1
<hr/>						
GRAND TOTAL	5	15,704,604.00	15,704,604.00	100.00	4.18	1



Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GENERAL FUND												
BANK DEPOSITS												
6224690401	Wells Fargo Analyzed Bus Chkg+	06/30/2025 06/30/2025	410,247.39	410,247.39 0.00	410,247.39	0.68		1	1.00 410,247.39	0.00 410,247.39	2.61	NA NA
7556188469	Wells Fargo Analyzed Bus Chkg+	06/30/2025 06/30/2025	99.69	99.69 0.00	99.69	0.74		1	1.00 99.69	0.00 99.69	0.00	NA NA
BANK DEPOSITS TOTAL			410,347.08	410,347.08 0.00	410,347.08	0.68		1	1.00 410,347.08	0.00 410,347.08	2.61	NA
LGIP												
TEXPOOL	TexPool	06/30/2025 06/30/2025	1,582,997.26	1,582,997.26 0.00	1,582,997.26	4.35		1	1.00 1,582,997.26	0.00 1,582,997.26	10.08	AAA
TEXPRIME	TexPool Prime	06/30/2025 06/30/2025	2,800,271.46	2,800,271.46 0.00	2,800,271.46	4.46		1	1.00 2,800,271.46	0.00 2,800,271.46	17.83	AAA
LGIP TOTAL			4,383,268.72	4,383,268.72 0.00	4,383,268.72	4.42		1	1.00 4,383,268.72	0.00 4,383,268.72	27.91	AAA
MONEY MARKET FUNDS												
7556188477S	Wells Fargo Stage- coach Sweep	06/30/2025 06/30/2025	10,910,988.20	10,910,988.20 0.00	10,910,988.20	4.22		1	1.00 10,910,988.20	0.00 10,910,988.20	69.48	NA NA
MONEY MARKET FUNDS TOTAL			10,910,988.20	10,910,988.20 0.00	10,910,988.20	4.22		1	1.00 10,910,988.20	0.00 10,910,988.20	69.48	NA
GENERAL FUND TOTAL			15,704,604.00	15,704,604.00 0.00	15,704,604.00	4.18		1	15,704,604.00	0.00 15,704,604.00	100.00	AAA
GRAND TOTAL			15,704,604.00	15,704,604.00 0.00	15,704,604.00	4.18		1	15,704,604.00	0.00 15,704,604.00	100.00	AAA



Cash Reconciliation Report



Transaction Statement

**NO ACTIVITY DURING
CURRENT PERIOD**



Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GRAND TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
GENERAL FUND									
TEXPOOL	TexPool	2025-06-30	1,582,997.26	1,582,997.26	0.00	0.00	5,571.11	5,571.11	0.00
TEXPRIME	TexPool Prime	2025-06-30	2,800,271.46	2,800,271.46	0.00	0.00	10,154.50	10,154.50	0.00
6224690401	Wells Fargo Analyzed Bus Chkg+	2025-06-30	410,247.39	410,247.39	0.00	0.00	229.10	229.10	0.00
7556188469	Wells Fargo Analyzed Bus Chkg+	2025-06-30	99.69	99.69	0.00	0.00	0.05	0.05	0.00
7556188477S	Wells Fargo Stagecoach Sweep	2025-06-30	10,910,988.20	10,910,988.20	0.00	0.00	23,581.21	23,581.21	0.00
TOTAL			15,704,604.00	15,704,604.00	0.00	0.00	39,535.97	39,535.97	0.00
GRAND TOTAL			15,704,604.00	15,704,604.00	0.00	0.00	39,535.97	39,535.97	0.00



Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
GENERAL FUND											
6224690401	Wells Fargo Analyzed Bus Chkg+	410,247.39	408,036.89	410,247.39	06/30/2025	1.00	0.68	229.10	0.00	0.00	229.10
7556188469	Wells Fargo Analyzed Bus Chkg+	99.69	99.64	99.69	06/30/2025	1.00	0.74	0.05	0.00	0.00	0.05
7556188477S	Wells Fargo Stagecoach Sweep	10,910,988.20	5,733,093.52	10,910,988.20	06/30/2025	0.00	4.22	23,581.21	0.00	0.00	23,581.21
TEXPOOL	TexPool	1,582,997.26	1,577,426.15	1,582,997.26	06/30/2025	5.34	4.35	5,571.11	0.00	0.00	5,571.11
TEXPRIME	TexPool Prime	2,800,271.46	2,790,116.96	2,800,271.46	06/30/2025	4.50	4.46	10,154.50	0.00	0.00	10,154.50
TOTAL		15,704,604.00	10,508,773.16	15,704,604.00		1.37	4.18	39,535.97	0.00	0.00	39,535.97
GRAND TOTAL		15,704,604.00	10,508,773.16	15,704,604.00		1.37	4.18	39,535.97	0.00	0.00	39,535.97

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Travis Central Appraisal District
FY 2025 Capital Expenditures- Q2 2025
As of June 30, 2025

Date	Asset Description	Amount	Vendor
2/1/2025	4th Floor Renovation for Legal Department	58,257.00	Balfour Beatty Construction LLC
2/7/2025	9 Workstations - 4th Floor Legal Dept	37,876.52	Indoff Commercial Interiors
2/19/2025	Two Cisco ASR1002-HX Router 8X 1GE ports 2AC Crypto (qty:1 @ \$11500ea)	16,050.00	eBay, Inc.
3/21/2025	OptiPlex Tower Plus (2) & Dell Latitude 5550 BTX Base (1)	2,325.62	Dell Marketing, L.P.
3/21/2025	OptiPlex Tower Plus (2) & Dell Latitude 5550 BTX Base (1)	1,535.37	Dell Marketing, L.P.
3/31/2025	JWM Expansion Tank with gauge	8,841.00	Entech Sales & Services, LLC
5/2/2025	Latitude 5550 Laptops (Qty: 3)	3,157.38	Dell Marketing, L.P.
5/20/2025	High Security Wall Despoit Drop Box	11,346.00	Balfour Beatty Construction LLC
6/3/2025	Cisco - C9500-48Y4C Core Switches (qty: 2 @ \$5,500)	11,000.00	Dedicated Networks, Inc.
Total		\$ 150,388.89	

Travis Central Appraisal District
A/R- Jurisdiction Outstanding Invoices - Month End Reconciliation (10410)
Through July 30, 2025

Customer ID	Customer Name	Due Date	Number	Invoice Date	Invoice Description	Total
3M	Williamson-Travis Counties MUD No. 1	7/1/2025	9227	6/1/2025	Q3-25 Jurisdiction Invoices (07.01-09.30.25)	692.88
4N	PILOT KNOB MUD NO 4	8/23/2025	9310	7/24/2025	Q1 & Q2 2025 - Late Fees	9.91
						<u>702.79</u>

Travis Central Appraisal District
Statement of Revenues and Expenditures
From 1/1/2025 Through 7/31/2025

01 - ARB

	Total Budget Amended	YTD Budget	Actual	Budget Variance	Percent of Total Budget Final
Expenditures					
Per Diem Expenditures					
Per Diem Payments	<u>1,173,125.00</u>	<u>684,322.94</u>	<u>590,597.50</u>	<u>93,725.44</u>	<u>50.34%</u>
Total Per Diem Expenditures	1,173,125.00	684,322.94	590,597.50	93,725.44	50.34%
Supplies					
Operating Supplies	<u>5,000.00</u>	<u>2,916.69</u>	<u>2,672.94</u>	<u>243.75</u>	<u>53.46%</u>
Total Supplies	5,000.00	2,916.69	2,672.94	243.75	46.54%
Services					
Training & Education	10,000.00	5,833.31	2,850.00	2,983.31	28.50%
Attorney & Court Costs	<u>35,000.00</u>	<u>20,416.69</u>	<u>0.00</u>	<u>20,416.69</u>	<u>0.00%</u>
Total Services	<u>45,000.00</u>	<u>26,250.00</u>	<u>2,850.00</u>	<u>23,400.00</u>	<u>6.33%</u>
Total Expenditures	<u>1,223,125.00</u>	<u>713,489.63</u>	<u>596,120.44</u>	<u>117,369.19</u>	<u>48.74%</u>

Travis Appraisal Review Board Cost per Hearing- 2025

ARB Expenditures through 07/25/2025	\$ 596,120.44
Number of ARB Hearings 1/1/2025-07/25/25 <i>(excludes topline agreements)</i>	15,009
FY 2025 Cost per Hearing	\$ 39.72
FY 2024 Cost per Hearing	\$ 32.30
Current Cost per Hearing	\$ 39.72
\$ Reduction in Cost per Hearing	\$ 7.42
% Reduction in Cost per Hearing	23.0%

Personnel Status Report
7/30/2025

Personnel Changes:				
Name	Action	Date	Job Title	Division
Joshua Maldonado	New Hire	06/16/2025	Director of Commercial Appraisal	Commercial
Abigail Greer	New Hire	06/30/2025	Exemptions Clerk	Customer Service
Zachary Dye	Promotion	07/18/2025	Director of Residential Appraisal	Residential
Alexis Mora	Separation	07/31/2025	Appraisal Support Clerk	Appraisal Support
Sara Hackert	New Hire	08/18/2025	Commercial Appraiser	Commercial

Current Openings:

Job Posting#	Posting Date	Position	Division	# of Positions
2025145300	Jul-2025	Asst. Dir. of Res. Appr.	Residential Appraisal	1
Temp Service		Customer Service Rep	Customer Service	3
Temp Service		Communications Spt.	Admin	1



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5A: Discussion and Possible Action on Taxpayer Liaison Report

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

The TLO has provided the following reports:

- TLO Monthly Report
- TLO Complaint Log
- Deputy TLO Activity Log
- TLO Activity by Zip Code

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board actions needed for this item.

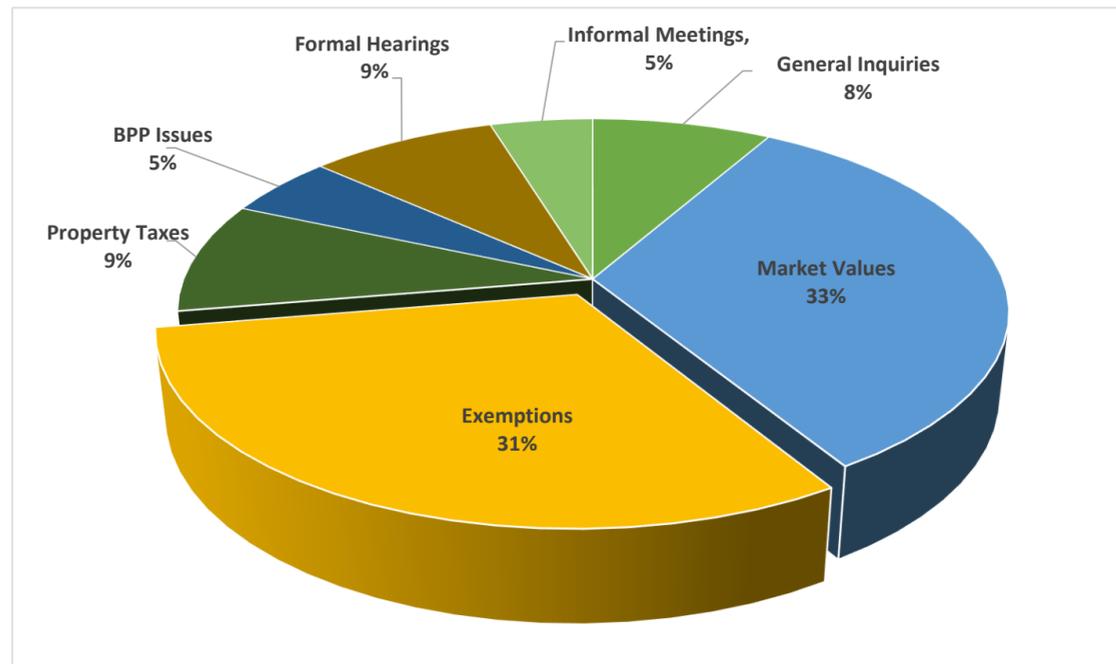
2025 Office of Taxpayer Liaison Monthly Report

Month	General Inquiries	Narratives	Formal Hearings	Informal Meetings	Exemptions	BPP Issues	Open Records	Property Taxes	Market Values	TOTALS	
January	6	0	0	0	0	37	1	0	8	12	64
February	3	1	2	0	0	10	2	0	6	11	35
March	10	0	0	0	0	21	3	0	8	11	53
April	7	0	2	2	0	38	9	0	8	32	98
May	7	0	6	13	0	18	3	0	10	45	102
June	7	0	20	7	0	24	3	0	5	37	103
July	2	0	14	2	0	11	5	1	2	20	57
August	0	0	0	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0	0
TOTALS	42	1	44	24	159	26	1	47	168	168	512

Deputy TLO Activity
0
0
0
0
0
0
28
43
0
0
0
0
0
0
0
71

2025 YTD	2024 by Month	Yr Over Yr Change
64	34	88%
35	45	-22%
53	25	112%
98	82	20%
102	100	2%
131	140	-6%
100	163	-39%
0	220	
0	27	
0	45	
0	32	
0	43	
583	956	104%

2025 Complaints by Category



Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
1	7/22/2025	Property Owner	Email	952223	TCAD	Market Values	PO submitted an Affidavit for the FH. The Settlement Offer was not chosen nor the value from his Broker's suggested value. The PO did not get to select his Hearing date and questions how this process could be fair.	Provided PO with the info related to Binding Arbitration to appeal the ARB determination. Reviewed the process described and explained the legal governance. Suggested his complaint of how fair the system is to POs should be provided to his Legislator.	7/23/2025	Step 5/Tier 4
2	7/8/2025	Property Owner	Email	284701	ARB	Formal Hearings	PO files formal complaint against the Appraiser and CAD regarding unresolved valuation issues.	Investigated PO's complaint and reported findings to PO, ARB Chair and Deputy Assistant Chief.	7/10/2025	Step 5/Tier 4
3	6/27/2025	Property Owner	Email		TCAD	Informal Meetings	PO alleges retaliation the IH Appraiser could not accept the MLS Sales Statement as verification of the sales price for comparable properties.	CAD Appraiser reset the 2025 Market Value to the Noticed Market Value since no agreement was reached. The PO wanted sales credit for individual seller/buyer transactions itemized on MLS Statement. Referred to Dir of RES for review.	7/1/2025	Step 5/Tier 4
4	6/18/2025	Property Owner	Email	845709	ARB	Formal Hearings	PO attended a FH and indicates being unaware the Settlement Offer made prior would not be a part of the suggested value by the CAD. Reports unacceptable conduct by the Appraiser and later racially profiles the neighborhood's value suggesting unequal treatment.	Forwarded TLO response to Deputy Chief and ARB Chair. ARB Panel provided the PO time to informally discuss the differing comps and when sufficient evidence had been heard the ARB Panel made a Final determination of the 2025 Market Value. Advised PO the ARB decision is an appealable Order through Binding Arbitration.	6/20/2025	Step 5/Tier 4
5	7/8/2025	Agent	Email		TCAD	Market Values	Client has rec'd a supplemental tax bill and Agent questions why.	The initial Tax Bill was in error due to a mistakenly recorded lower value from an ARB FH. The 2024 Protest was reopened and scheduled for hearing. The Agent withdrew the protest and the taxes due were subsequently billed.	7/16/2025	Step 5/Tier 3

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
6	7/3/2025	Property Owner	Email		ARB	Market Values	PO inquires regarding the impact in value a land analysis of a 2024 property sale has had on the Market Segment. The recorded sale was for the two lots and was recorded as the sale value of each lot, raising land prices in the area.	Issue is being handled by Deputy Chief Appraiser. Provided PO with contact info and forwarded the request to Deputy. Appointment is being scheduled with PO.	7/7/2025	Step 5/Tier 3
7	7/20/2025	Property Owner	Email	229889	TCAD	Market Values	PO asks how after three yrs in a row an Agent is able to significantly reduce the value of land in the flood plan.	Suggest the PO review the FH audio record for 2022 and 2023 to understand the evidence requesting a lower value.	7/22/2025	Step 5/Tier 21
8	7/28/2025	Property Owner	Email	939137	ARB	Formal Hearings	PO rec'd FTA Notice and cites attempts to attend the hearing virtually failed.	Referred PO to ARB for review/consideration.	7/29/2025	Step 5/Tier 2
9	7/17/2025	Property Owner	Email	727973	ARB	Formal Hearings	PO has attempted to schedule a virtual hearing due to work schedule. Missed recent hearing due to work schedule.	Referred to ARB for review/response.	7/18/2025	Step 5/Tier 2
10	7/17/2025	Property Owner	Email		ARB	Formal Hearings	PO left hearing waiting room feeling ill. Asks for reschedule.	Referred to ARB/FH rescheduled.	7/17/2025	Step 5/Tier 2
11	6/24/2025	Property Owner	Email	532268	ARB	Formal Hearings	PO provides feedback to the ARB panel's treatment of the PO during the recent hearing.	Forwarded to ARB Chair for review and response.	6/25/2025	Step 5/Tier 2
12	6/24/2025	Property Owner	Email		ARB	Formal Hearings	PO claims to have told that he did not have to attend a FH to receive the purchase price. Now has rec'd an FTA when the evidence was submitted. Agent requests hearing reschedule.	ARB opened the hearing and RES is willing to extend the offer of the sales price.	7/22/2025	Step 5/Tier 2
13	6/20/2025	Agent	Email		ARB	Formal Hearings		Forwarded to ARB for handling.	6/20/2025	Step 5/Tier 2
14	6/16/2025	Property Owner	Email	771284	TCAD	Market Values	PO mailed protest doc on 5/15 and was denied the filing.	Protest filing was reviewed by ARB and filed.	6/17/2025	Step 5/Tier 2

Taxpayer Liaison Activity Report

#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
15	6/12/2025	Property Owner	Email	961096	TCAD	Market Values	PO claims to have been given mis-info by Cust Svc regarding the protest process.	ARB responded to PO. Followed up with new homeowner in Texas with the resources available to learn the process of property valuation.	6/16/2025	Step 5/Tier 2
16	6/4/2025	Property Owner	Email	138808	TCAD	Formal Hearings	PO inquires when he will receive his Final Order for a FH held on 6/5.	The next ARB Quorum Meeting to approve the panel records is scheduled for 6/20. In the weeks following the PO will receive a cert mailing with the Final Order of Value.	6/6/2025	Step 5/Tier 2
17	6/3/2025	Property Owner	Email	438200	TCAD	Market Values	PO requests appeal of FH determination. Provides narrative of the systemic egregious overvaluation of property and the associated procedural errors.	Provided PO with information related to Binding Arbitration. PO's requested a further review/response to the ARB panel's acceptance of evidenced value without explanation and further concerns related to the neutrality of the Binding Arbitration process at a fee to the PO. Referred to ARB Chair for review. Follow-up response sent by ARB Chair.	6/3/2025	Step 5/Tier 2
18	7/30/2025	Property Owner	Email	990193	TCAD	Market Values	PO submits Fee Appraisal from recent purchase and asks if value might be reduced and if sq ft could be revised.	The Fee Appraisal was done for a recent 2025 sale not in the sales window to value 2025. The CAD's record of sq ft is much lower than listed on the Fee Appraisal. Suggested the Fee Appraisal be reviewed for errors when the sales comps were more in line with the CAD's records.	7/30/2025	Step 5/Tier 1
19	7/28/2025	Property Owner	Email		TCAD	Market Values	Grandparents just sold home significantly below the 2025 Appraised Amount. Is there anything that can be done?	Sales in 2025 will be used to value property at January 1, 2026. If a homesteaded property taxes paid are likely based on a much lower value.	7/29/2025	Step 5/Tier 1
20	7/26/2025	Property Owner	Email		TCAD	Exemptions	PO has purchased third property in Travis County and requested a review of a tax liability for cancellation of exemption on first property purchased. Also, would like explanation why the HS Exemption was denied on current property purchased.	PO has titled properties in different names. The second property had a HS Exemption granted without the removal of the exemption from the first home. The recent purchased occurred after January 1st and the HS Exemption will remain on the second home until 2026. Suggested the PO submit a current mailing address on owned properties. Mail has been returned and notices missed. The tax billing is for the dual HS exemption in prior years.	7/31/2025	Step 5/Tier 1
21	7/25/2025	Property Owner	Email	149262	TCAD	Market Values	Referred by RES to review prior year correction/refund to the rolls for incorrect sq ft	Provided PO with Late Motion 25.25 (c) Protest form. Reviewed yrs allowed to by protested.	7/29/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
22	7/25/2025	Property Owner	Email	841482	TCAD	Market Values	PO submits second protest after accepting a Settlement Offer. Neighbors have rec'd lower values.	The protest has been filed pending review by the ARB. Explained to the PO the acceptance of a Settlement Offer is the contractual agreement of value.	7/28/2025	Step 5/Tier 1
23	7/24/2025	Property Owner	Email	945533	TCAD	Market Values	PO has protested and requests review of Net Appraised Value, \$30k higher than neighbor who protested through an Agent.	PO accepted an early Settlement Offer. Both properties were purchased during 2024 and the neighbor chose to use an Agent to protest. No indication that the purchase prices were the same.	7/25/2025	Step 5/Tier 1
24	7/23/2025	Other	Email		TCAD	BPP Issues	PO inquires if the value was updated after filing a Late Motion Protest. A Tax Bill has been rec'd.	Unable to identify the PID due to a typo. Provided general info: the value will not be updated until the ARB has issued a Final Order resulting from a FH.	7/24/2025	Step 5/Tier 1
25	7/23/2025	Property Owner	Email	103932	TCAD	Market Values	PO asks for definition of Detailed Net Adj found on the CAD's grid.	Provided PO with definition provided by RES.	7/24/2025	Step 5/Tier 1
26	7/22/2025	Property Owner	Email		TCAD	General Inquiries	PO is following up on conversation had in October. Requests a call.	PO has attached email. Requested PO to provide concerns to be discussed.	7/23/2025	Step 5/Tier 1
27	7/22/2025	Property Owner	Email		TCAD	BPP Issues	Owner declares the Notice of Value was rec'd after the protest deadline. The 2025 Market Value has been stated \$20k above the rendition. PO inquires if rendition was disregarded.	Referred to BPP for assistance 7/23.		Step 5/Tier 1
28	7/21/2025	Other	Email		TCAD	Exemptions	Attorney inquires how to extend homestead exemption on separate property to current spouse. Secondly, ask if a reward program exists when HS Exemption abuse is reported.	A Trust or Legal Instrument would be required to provide for use of the home as their residence if not on the deed. An Exemption Application for the continuation cannot be avoided. Reporting Exemption abuse prevents others paying an undue portion of taxes and is not rewarded. The CAD may go five years back in removing an undue exemption. The tax liability will be corrected and billed. The Exemption Verification Program was implemented for the purpose of catching those claiming undue exemptions.	7/22/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
29	7/18/2025	Property Owner	Email	173608	TCAD	Market Values	PO asks for a reschedule of August Hearing. Further explains the protest was filed due to the delay in transferring exemptions and value which was raised during an IH.	Forwarded reschedule request to appropriate section. Provide PO with Affidavit and alternate ways to appear at a FH. Requested administrative review of the value increase made in an IH. Value reset to Noticed Market Value.	7/18/2025	Step 5/Tier 1
30	7/18/2025	Property Owner	Email	334158	TCAD	Market Values	PO's spouse inquires how the 2025 Market Value can be above what current sale listings are now.	PO has been to an IH and the CAD's evidence suggests the Sales and Equity Values are higher. Explained the sale period used to value 2025 and suggested PO in prep for upcoming FH review sales from 2024 as opposed to current sale listings.	7/21/2025	Step 5/Tier 1
31	7/18/2025	Agent	Email		TCAD	BPP Issues	Agent suggests two BPP accounts have mixed inventory and would like the opportunity to review.	BPP section advised Agent has not filed DBA and the values are in line with what has been submitted for the company.	7/25/2025	Step 5/Tier 1
32	7/17/2025	Property Owner	Email	104742	TCAD	Market Values	PO does not agree with ARB FH determination. Would like a meeting.	Offered PO an education related to FH determination and provided info for next steps of the appeal through Binding Arbitration.	7/18/2025	Step 5/Tier 1
33	7/17/2025	Property Owner	Email	350841	TCAD	Exemptions	PO dismisses Agent for not having submitted Disabled Exemption application.	Advised PO how to submit Disability Exemption. Forwarded Revocation of Agent to appropriate section.	7/18/2025	Step 5/Tier 1
34	7/17/2025	Property Owner	Email	114558	TCAD	Property Taxes	PO inquires if the 2024 taxes increased because the property was mistakenly valued as a commercial tract.	The property has been homesteaded and cannot be valued as commercial property. The tax increase is attribute to the increase in Net Appraised Value and the rate increases of all associated taxing entities.	7/18/2025	Step 5/Tier 1
35	7/16/2025	Property Owner	Email	771270	ARB	Formal Hearings	PO missed hearing due to emergency work related requirements. PO has due to problems not been able to reside in the home for multiple yrs. Can the Settlement Offer be applied to the 2025 value?	The FH was in June. The PO was advised to contact the ARB for consideration of good cause related to the job-related emergency medical responsibilities that prevented attendance at the FH. The Settlement Offer has expired.	7/16/2025	Step 5/Tier 1
36	7/14/2025	Property Owner	Email	920506	TCAD	Exemptions	PO was denied the HS from 2020 to 2022. Requests a hearing for review.	PO's Exemption Denial Letter was dated in 2022 and the 30 day protest deadline has expired. Cause for the denial was based on no property improvement. 2022 an improvement was added to the appraised valued. Under review by Exemptions. Requested PO submit HS application for 2023 through current year.	7/16/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
37	7/14/2025	Property Owner	Email	133537	ARB	Formal Hearings	PO attended FH and asks why the IH Settlement Offer was not a part of the discussion. Would like to understand how the value could go up so significantly for the prior ARB determination. The PO's home is not in the same condition as those being sold.	Provided PO with a Characteristic Review Request for an interior inspection. The CAD has produced evidence to support the Notice Value and may suggest a lower value based on protest resolutions in the same Market Segment, but is not required to meet the evidentiary requirements to produce it for an FH. PO did not bring pics or cost to cure estimates to the FH.	7/15/2025	Step 5/Tier 1
38	7/14/2025	Property Owner	Email	942453	ARB	Formal Hearings	PO requests meeting to discuss FH.	Advised PO the ARB determination is an appealable order through Binding Arbitration. Should the PO have concerns related to the FH procedures or desire explanation of the process, an appt can be scheduled.	7/15/2025	Step 5/Tier 1
39	7/12/2025	Property Owner	Email	186276	TCAD	Market Values	PO inquires about double presentation of improvement on property record page.	The correction will be made on a 25.25 (b) by the Chief Appraiser.	7/16/2025	Step 5/Tier 1
40	7/12/2025	Property Owner	Email		TCAD	BPP Issues	PO provides three BPP accounts with no details as to the purpose of the inquiry.	Provided PO with the status of the accounts and requested more info.	7/14/2025	Step 5/Tier 1
41	7/11/2025	Property Owner	Email	376366	TCAD	Market Values	PO questions who authorized the removal of a permanent land exemption on their property.	Clarified the land value included a discount that is reviewed annually to determine whether the condition still exists and if sales are impacted by the condition. The CAD's sales evidence suggested no impact and the discount was removed in 2025. Should the PO believe a discount is warranted in 2026, evidence will be required.	7/14/2025	Step 5/Tier 1
42	7/11/2025	Property Owner	Email	287014	TCAD	Exemptions	PO has submitted an Exemption application for HS and Disability. Is receiving conflict msgs and request a meeting.	PO submitted Exemption Verification Form, not an application to transfer a HS and DV4 from Bell Co. Provide PO explanation of how to apply via website.	7/14/2025	Step 5/Tier 1
43	7/11/2025	Property Owner	Email	240548	ARB	Formal Hearings	PO cannot connect to attend FH-sent 5:14p.m.	PO provided PID. Found no property by owner name or PID. Requested more info from PO. Info provided and matter referred to ARB Chair for review/decision.	7/14/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
44	7/11/2025	Property Owner	Email	866582	TCAD	Market Values	PO discovered during a FH that the recorded characteristics of the property are incorrect. PO requests a refund for the years valued with the characteristics.	Provided PO with form and filing info for a Late Motion 25.25 (c).	7/15/2025	Step 5/Tier 1
45	7/10/2025	Other	Email		TCAD	General Inquiries	Rockwall County resident requests replacement exemption document.	Referred PO to Rockwall CAD.	7/11/2025	Step 5/Tier 1
46	7/10/2025	Property Owner	Email	168857	ARB	Formal Hearings	PO dealing with family illness in another city is frustrated regarding the scheduling of FHs. Would like to discuss.	PO has already rescheduled once. Advised PO how to appear at a FH via Affidavit or Agent. Made PO aware a Settlement Offer was pending review in the portal. PO decided to accept offer.	7/11/2025	Step 5/Tier 1
47	7/9/2025	Property Owner	Email	302886	TCAD	Exemptions	PO has had a request from Exemptions to resubmit the HS Application due to errors. PO would like to have the approval expedited.	The posted period to review/approve is 90 days. Even though the PO has been dealing with this since Dec each submission is put in the queue to be worked as received.	7/10/2025	Step 5/Tier 1
48	7/9/2025	Property Owner	Email	215243	TCAD	Exemptions	PO just finished a BA Hearing and inquired about his HS Exemption for 2022 and 2023. He was referred to the Tax Office who referred him to the Appraisal District. Help.	Reviewed by Exemptions. The 2023 Exemption(s) were correctly applied to the 2023 Tax Bill. The 2022 Exemption(s) were approved after the Tax Bill was generated and not credited to what was billed. Suggested PO contact Tax Office related to 2022.	7/16/2025	Step 5/Tier 1
49	7/9/2025	Property Owner	Email	475267	TCAD	Market Values	PO rec'd FTA for initially filed protest and now submits a Late Motion 41.411. PO inquires why he has rec'd no further information.	Attached protest form is incomplete; without PID and signature. Identified property ID and copies ARB. Late Motion hearing will not be scheduled until the fall.	7/10/2025	Step 5/Tier 1
50	7/8/2025	Property Owner	Email		TCAD	Informal Meetings	PO compliments Appraiser for helpfulness and education during IH.	Thanked PO and forwarded to Deputy Chief.	7/11/2025	Step 5/Tier 1
51	7/8/2025	Property Owner	Email		TCAD	Property Taxes	PO asks for assistance in projecting 2025 taxes.	PO's 2024 and 2025 Net Appraised Value are less than a \$1k apart. Suggested to PO that at this time estimating the 2025 taxes at the 2024 rates would produce the same as paid in 2024. Tax rate and exemption increases would be before voters in Nov.	7/11/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
52	7/7/2025	Property Owner	Email	821783	ARB	Formal Hearings	PO requests reschedule of FH.	Email date is incorrectly stated. Requested PO email Reschedule Desk with corrected info. Verifying with staff is request submitted a day before the scheduled hearing date may be processed as submitted.	7/8/2025	Step 5/Tier 1
53	7/7/2025	Property Owner	Email	978742	ARB	Formal Hearings	PO questions what type of evidence should be submitted by a PO protesting the Market Value.	PO purchased the home in 2024 for admittedly the 2025 Noticed Market Value. The CAD has correctly valued the property based on the sales price. The PO should request a field check to review the class of the property for 2026 valuation.	7/8/2025	Step 5/Tier 1
54	7/7/2025	Property Owner	Email	211372	TCAD	Market Values	PO questions the land value differences for the 16 units of the group of condos. If the total land value is \$2.2M why is each unit valued at over \$200k.	Condo Association governing docs allocate the percentage of land area assigned to each unit. All 16 units carry varying values just at \$200k, suggesting the land parcel value to be over \$3.2M not \$2.2M as indicated.	7/8/2025	Step 5/Tier 1
55	7/6/2025	Property Owner	Email	205004	TCAD	Exemptions	PO rec'd Exemption denial letter for 2021 and 2022. Prior to the filing deadline PO submitted application not including these yrs. The revision was submitted after the deadline. No protest form was provided.	The initial application omitting 2021 and 2022 means that no application for those years was rec'd until after the deadline. The PO was provided a protest form with deadline info.	7/11/2025	Step 5/Tier 1
56	7/3/2025	Property Owner	Email	959335	ARB	Formal Hearings	PO claims not to have rec'd evidence in advance of the FH and feels the ARB Panel did not give consideration to her evidence.	The CAD's evidence was prepared on May 12th and posted to the PO's portal account. The CAD's evidence met the 14-day delivery requirement. The PO's evidence contained some area properties and current "for sale" properties within the Market Segment. The panel educated the PO on the sale period considered to value property at January 1 each yr.	7/7/2025	Step 5/Tier 1
57	7/3/2025	Property Owner	Email	556797	ARB	Formal Hearings	Panel suggested first-time protester reach out to the TLO. PO does not know why, but hopes to hear back.	PO's 2024 Market Value is significantly higher the 2023 and 2025. Provided PO with info related to the only open Late Motion Protest for 2024.	7/7/2025	Step 5/Tier 1
58	7/2/2025	Property Owner	Email	367982	ARB	Formal Hearings	PO's Exemptions have been denied as non-county resident. PO's daughter lives in the home.	Advised PO seeking the advice of a legal professional versed in Estate Planning would be the next step.	7/3/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
59	7/2/2025	Property Owner	Email	168995	TCAD	Market Values	PO claims no second residence exists on property. Has asked how to protest.	After review by RES the PO was advised that a 25.25 (b) correction of value for 2025 would be done by the Chief Appraiser.	7/7/2025	Step 5/Tier 1
60	7/2/2025	Property Owner	Email	155687	TCAD	Informal Meetings	PO questions sales price value offered during IH and now not available.	Responded to by ARB. Offer reinstated and accepted.	7/2/2025	Step 5/Tier 1
61	6/30/2025	Property Owner	Email	189769	TCAD	Exemptions	Heir PO has rec'd Tax Bill for yrs the Exemption has been removed. Would like to protest.	2023 and 2024 Tax Rolls have been certified, so the deadline to protest value has expired. The PO may protest the 2025 value up until July 6th, 30 days after the date of the NOV.	7/1/2025	Step 5/Tier 1
62	6/30/2025	Property Owner	Email		TCAD	Exemptions	Charitable Organization purchased at a Tax Sale land deemed to be unbuildable. Seeking a land exchange.	Referred to Exemptions for direction to Charitable Organization.	7/2/2025	Step 5/Tier 1
63	6/30/2025	Property Owner	Email		TCAD	General Inquiries	PO intends to sell one of two lots currently merged as one homesteaded account.	The change in title for the sold lot will create two different accounts with the Appraisal District. If not completing a sale in 2025, a split account may be submitted for 2026.	7/2/2025	Step 5/Tier 1
64	6/28/2025	Property Owner	Email	128887	TCAD	Property Taxes	PO indicates referral to discuss tax bill.	Requested more detail from PO providing Tax Office contact info should it be only tax related. PO responded inquiring why the 2025 Market Value increased. Referred PO to CAD's protest evidence.	6/30/2025	Step 5/Tier 1
65	6/27/2025	Property Owner	Email		TCAD	Informal Meetings	PO compliments Appraiser for his helpfulness and education during his IH.	Thank PO for report and forwarded to Management.	6/27/2025	Step 5/Tier 1
66	6/27/2025	Property Owner	Email	751060	TCAD	Exemptions	Copied to 2 TX Senators and House Rep: PO's Exemption has been removed. No instructions were provided on how to protest this decision nor who to contact. The cert letter required time off work. Have sent application.	PO returned Exemption Verification in January. No response to March request for identification docs resulting in June cancellation of the HS. Advised PO they may apply online and provide their identification docs and expect review within 90 days. There should be no need for missed time for work. The protest will be filed and can be withdrawn when the Exemption is approved.	6/27/2025	Step 5/Tier 1
67	6/27/2025	Property Owner	Email	236554	TCAD	Market Values	PO attended an IH. The Market Value has returned to a higher value and yet was advised that the Settlement Offer would be available until the FH.	The PO was able to accept the Settlement Offer through the portal.	6/30/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
68	6/27/2025	Property Owner	Email		ARB	Formal Hearings	PO requests FH reschedule and provides dates of availability.	Forwarded to appropriate section. Advised PO this was a one-time rescheduling and should the next date not be possible to attend other options are available: Affidavit or Agent.	6/27/2025	Step 5/Tier 1
69	6/27/2025	Other	Email	902842	TCAD	BPP Issues	PO's ex-spouse inquires if property is registered in Travis which could be fraud.	BPP Section has provided clarification of account and tax liability. No action taken.		Step 5/Tier 1
70	6/26/2025	Property Owner	Email	198820	TCAD	Market Values	Due to the inability to secure a loan on a MH, the PO requests a change in the State Property Type Code designating her improvement as a mobile home.	If the structure is a MH, it has been designated correctly and will not be changed due to a bank's lending policies. The PO does not have a HS Exemption. Provided PO with application link and instructions to complete a current and late application for 2023 and 2024 should this exemption be applicable.	6/27/2025	Step 5/Tier 1
71	6/26/2025	Property Owner	Email	210824	TCAD	Market Values	PO purchased property in June and would like the right to protest.	The seller and buyer of a property share the rights provided by the TPTC. The property owned by the seller at May 15th had no protest submitted.	6/27/2025	Step 5/Tier 1
72	6/26/2025	Property Owner	Email	155798	TCAD	Market Values	PO claims error in EYOC for MH. Would like to correct to receive refund of tax overpayment.	Provided PO ARB Late Motion Brochure and Filing Form.	6/27/2025	Step 5/Tier 1
73	6/25/2025	Property Owner	Email		TCAD	Exemptions	PO is seeking a form to request two parcels under review by AG be placed in a Smart Group for valuation.	This is an internal process and does not require the PO to submit a form. The AG Mgr has completed the grouping.	6/27/2025	Step 5/Tier 1
74	6/25/2025	Property Owner	Email		ARB	Formal Hearings	PO had problems logging in for virtual hearing.	Referred to ARB for review/response.	6/25/2025	Step 5/Tier 1
75	6/25/2025	Property Owner	Email	302662	TCAD	Market Values	PO requests assistance in understanding why his neighbor two doors down, a newer constructed home, is in a different Market Segment and is not a comparable to his property.	The PO's evidence packet from the CAD contains the details of the two Market Segments in his neighborhood: newer constructed homes and older sometimes remodeled homes. Provided PO with a copy of this schedule.	6/26/2025	Step 5/Tier 1
76	6/23/2025	Property Owner	Email	858326	ARB	Formal Hearings	PO requests a Reschedule of FH.	Forwarded request and provided PO with Affidavit for future hearing. Informed PO a Settlement Offer had been posted in the portal for review.	6/23/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
77	6/20/2025	Property Owner	Email	430187	TCAD	Exemptions	New PO rec'd notice of cancellation of HS Exemption and wants to have it reinstated.	The notice was to remove the seller's exemption. The new PO should apply for the exemption due for 2025.	6/23/2025	Step 5/Tier 1
78	6/20/2025	Property Owner	Email	105673	TCAD	Exemptions	PO inquires why his HS Exemption would not be applied until 2026, but the >65 has been moved to the property.	PO purchased property that had a seller's Homestead. The buyer's exemption will be applied at the next January 1st. The buyer receives the financial advantage of the seller's Net Appraised Value.	6/26/2025	Step 5/Tier 1
79	6/20/2025	Property Owner	Email	187840	TCAD	Market Values	PO disagrees with the ARB determination and would like to visit with an Appraiser to determine if it can be resolved.	The ARB determination is an appealable order through Binding Arbitration.	6/23/2025	Step 5/Tier 1
80	6/20/2025	Property Owner	Email	144597	ARB	Formal Hearings	PO request FH reschedule.	Forwarded for rescheduling. Advised the property owner that if unable to attend the next scheduled date, the appearance could be made virtually or by Affidavit.	6/23/2025	Step 5/Tier 1
81	6/20/2025	Property Owner	Email	138905	ARB	Formal Hearings	PO claims to have accepted an Offer made during the IH. Now he has rec'd an FTA. Why?	Requested CAD and ARB provide direction.		Step 5/Tier 1
82	6/20/2025	Property Owner	Email	902454	ARB	Formal Hearings	PO rec'd email notice of FTA and claims not to have rec'd Notice of the Hearing.	PO was sent three emails including the Notice of Hearing date/time to the delivery preferred email account.	6/24/2025	Step 5/Tier 1
83	6/18/2025	Property Owner	Email	424969	TCAD	Market Values	Appraiser referred for further review of questions related to CAD's evidence.	Provided PO with Lake Front Foot [LFF] valuation info. PO has an applied Cove Adjustment. Other neighboring properties are valued on LFF with differing front foot.	6/19/2025	Step 5/Tier 1
84	6/18/2025	Property Owner	Email	264001	TCAD	Exemptions	RE Agent is assisting new owner in applying for special appraisal for 2022, the first yr of ownership and beyond.	The crucial application is 2025 which terms at the certification date with no further review. If applications by a new owner have not been submitted for 2022 to date, the rolls have been certified and the application period expired.	6/19/2025	Step 5/Tier 1
85	6/18/2025	Property Owner	Email		TCAD	Informal Meetings	PO expressed sincere appreciation for the experience had in his IH, informative and educational.	Forwarded to Management Team.	6/19/2025	Step 5/Tier 1
86	6/18/2025	Other	Email		TCAD	BPP Issues	Attorney seeks TLO assistance in preparing evidence for a Late Motion 25.25 (c) protest for client's closed business.	Cannot verify Late Motion Protest has been filed. Provided counsel with form.	6/20/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
87	6/17/2025	Property Owner	Email	779916	ARB	Formal Hearings	PO submits AOA form for hearing next day.	Forwarded to Support and ARB. Advised PO to have attending Agent bring a copy to the hearing.	6/18/2025	Step 5/Tier 1
88	6/17/2025	Property Owner	Email		ARB	Formal Hearings	PO inquires if electronic evidence may be presented.	Either a scanned copy or a physical doc must be left with the ARB panel.	6/18/2025	Step 5/Tier 1
89	6/16/2025	Property Owner	Email	490967	TCAD	Exemptions	Exemption organization with dba has not been able to correctly submit a Charitable Exemption Application.	Parent organization had an exemption in place until 2024. Provided application and applicable section of the TPTC.	6/17/2025	Step 5/Tier 1
90	6/13/2025	Property Owner	Email	285616	TCAD	Exemptions	PO requested assistance with a refund and inquired how to apply for a Disability Exemption.	Requested PO to provide add'l info related to the facts of the anticipated refund. The property referred to is a land-only parcel with no HS. If the PO is living on the land, a HS and Disability Exemption may be applied for online, attaching the required supporting docs. The PO may apply for 2025 plus a late application for 2023 and 2024 if applicable.	6/13/2025	Step 5/Tier 1
91	6/13/2025	Property Owner	Email		TCAD	Market Values	PO has reviewed the 2022 and 2023 Market Values taxed and challenges taxes have been overpaid.	The 2022 and 2023 Market Values were determined by the ARB without appeal through Binding Arbitration. The PO has no appeal options available under the TPTC.	6/17/2025	Step 5/Tier 1
92	6/12/2025	Property Owner	Email		TCAD	General Inquiries	PO would like definition of Protest Codes.	Provided PO with definition of codes associated with <i>Basis of an TARB Decision</i> .	6/13/2025	Step 5/Tier 1
93	6/12/2025	Other	Email	170646	TCAD	Formal Hearings	PO indicates that evidence presented by the CAD was not presented in advance.	Referred to the ARB Chair for review and response.	6/13/2025	Step 5/Tier 1
94	6/12/2025	Property Owner	Email	423419	TCAD	Market Values	PO was advised by Appraiser perhaps the class of his home is not correct. How do I fix?	Provided PO with a copy from the current evidence pckt of the Class Code/Condition scheduled. Included Characteristic Review Form to request a 2026 interior inspection of the home.	6/16/2025	Step 5/Tier 1
95	6/12/2025	Property Owner	Email	131478	TCAD	General Inquiries	PO was advised by COA in order to obtain a development permit the two lots homesteaded would need to be separated into two accounts.	When the two accounts are separated each lot will then be appraised based on the lot value for the Market Segment. Currently, the surplus land for a portion of the owned lot is not appraised at the minimum lot value. PO will need to submit a land merge/split request.	6/17/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
96	6/11/2025	Property Owner	Email	731851	ARB	Formal Hearings	PO does not find evidence related to the land differential between two streets in his neighborhood. Sales data indicates there is no differential. Would like to review the CADs evidence with an Appraiser.	The PO does not want to appeal through Binding Arbitration just want to reviews where the data is derived. 6 of 10 equity comps presented by the CAD were from the alternate St. The PO did not prepare to present sales data indicating no differential should be made. The panel made the determination on the evidence presented. The ARB cannot discuss the evidence presented to avoid ex-prate communication.	6/16/2025	Step 5/Tier 1
97	6/11/2025	Property Owner	Email	726610	ARB	Formal Hearings	PO missed FH and claims not to have rec'd any info as the date even though watching the Property Record page. PO will seek Binding Arbitration or legal action to resolve the inflated value.	PO indicated his Hearing Notice Preference was electronic. The Notice of Hearing was sent plus a reminder notice to the PO's email box. The Failure to Appear issued is not an appealable order under Binding Arbitration.	6/13/2025	Step 5/Tier 1
98	6/11/2025	Property Owner	Email	798655	TCAD	Market Values	Appraiser referred: PO seeks TLO's opinion of value before accepting the OM.	PO has accepted the Settlement Offer. TLO is not an appraiser and cannot evaluate the CAD's evidence for a PO.	6/16/2025	Step 5/Tier 1
99	6/11/2025	Property Owner	Email	185275	TCAD	Exemptions	PO seeks Tax Ceiling for 2023. Staff has not understood and provided Cert for 2021.	Referred to Exemptions for account history. PO in error cancelled the exemption on property, and the late application deadline has expired, preventing an application to restore.	6/24/2025	Step 5/Tier 1
100	6/11/2025	Property Owner	Email		TCAD	Exemptions	PO's minor son through the settlement of an estate owns a portion of the home. The parent has not rec'd the full exemption amount and questions why a minor must submit an Application for HS.	The TPTC requires owners live in the residence to apply for a HS. This does not cross into other areas of the law, legal guardianship etc. The minor can obtain a DPS ID Card for this purpose. An HS Application may be submitted for 2024 to add the missing portion of the exemption.	6/17/2025	Step 5/Tier 1
101	6/11/2025	Property Owner	Email		TCAD	Market Values	PO cites problems filing protest and indicates his protest was verified by Cust Svc while receiving help.	Audio of Cust Svc called was reviewed. No affirmation was made that the protest had been filed. The PO indicated his questions had been answered and he would take it from there. Suggested he contact the ARB.	6/18/2025	Step 5/Tier 1
102	6/10/2025	Other	Email		TCAD	Property Taxes	Company rec'd 2024 Tax Bill for leased equipment.	Provided PO with Late Motion 25.25 (c) Protest form and Affidavit to remove leased equipment from their capital assets valued.	6/11/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
103	6/10/2025	Property Owner	Email	899639	TCAD	BPP Issues	PO sold business in 2019 and has delinquent tax bills for yrs since. Need to have assistance in correcting this.	PO should file a Late Motion 25.25 (c) for those yrs the business was not owned.	6/11/2025	Step 5/Tier 1
104	6/10/2025	Property Owner	Email	431322	TCAD	Market Values	PO has just attended a FH to present evidence that the sq ft was not calculated correctly in prior yrs. Would like to have direction how to correct and receive a refund.	The 2025 ARB determination is an Appealable Order through Binding Arbitration. For up to five prior yrs where the Market Value has not settled through the protest process, a Late Motion 25.25 (c) may be filed.	6/11/2025	Step 5/Tier 1
105	6/10/2025	Property Owner	Email	946951	TCAD	General Inquiries	PO would like to submit complaint related to Appraiser's conduct during an IH.	PO's comments related to the FH were sent to CAD Management.	6/11/2025	Step 5/Tier 1
106	6/9/2025	Property Owner	Email	844056	TCAD	Market Values	PO filed 2024 Late Motion Protest and inquires when info will be rec'd on the correction.	PO had a scheduled hearing on May 28th. The Notice was mailed on May 8th. ARB notified PO the hearing will be reset.	6/10/2025	Step 5/Tier 1
107	6/9/2025	Property Owner	Email	154723	TCAD	General Inquiries	PO requests designation as Confidential Owner due to life events associated with profession.	Provided PO with requirements under the TPTC for review.	6/10/2025	Step 5/Tier 1
108	6/7/2025	Property Owner	Email	372922	TCAD	Market Values	PO after attending IH has questions regarding adjustments of comparable properties used in the grid.	Consulted with RES providing a response to the adjustments made on comparable properties.	6/9/2025	Step 5/Tier 1
109	6/6/2025	Property Owner	Email	847830	TCAD	Market Values	Appraiser suggested: PO requests appointment to discuss CAD evidence.	Responded with availability and requested questions to be discussed. Reviewed PO questions with RES and provided a response.	6/9/2025	Step 5/Tier 1
110	6/6/2025	Property Owner	Email	121438	TCAD	Informal Meetings	PO did not receive notification of IH went directly to FH. Would like direction for future understanding.	Hearing Notice sent to seller's Agent. Provided weblink for IH instructions.	6/9/2025	Step 5/Tier 1
111	6/6/2025	Property Owner	Email	465060	TCAD	Market Values	Would like to meet regarding the disagreement with the ARB's determination of value.	Provided PO with Binding Arbitration form, fee schedule and deadline.	6/6/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
112	6/6/2025	Property Owner	Email	862090	TCAD	Market Values	Appraiser referred PO to ask evidence related questions regarding allowable comparable properties.	PO is a single-story home and has used comparables with two stories. A functional discount has been removed from the value in 2025. Comparables should be a close in size to the subject to avoid large adjustments.	6/11/2025	Step 5/Tier 1
113	6/5/2025	Property Owner	Phone	276239	TCAD	Market Values	PO inquires why he cannot protest the value in 2024 since an Agent settled on a value \$100k over neighboring properties.	The Settlement Agreement signed by the authorized Agent is a contractual agreement of value signed by the ARB. It can be protested through Binding Arbitration up to 60 days after the receipt of the Final Order of Value.	6/5/2025	Step 5/Tier 1
114	6/5/2025	Property Owner	Email	356878	TCAD	Exemptions	Property has recently been approved for Special Appraisal and does not find it added on the website.	Reviewed by to AG; missing Special Use Exclusion Value was added to property.	6/9/2025	Step 5/Tier 1
115	6/5/2025	Property Owner	In Person	944381	TCAD	Market Values	PO has had IH. The completion rate for 2025 has been changed based on pics. The PO stills believes the home is overvalued. Would like to request the same mythology used last yr be applied.	PO should be prepared to review the prior yr valuation methodology in the FH.	6/5/2025	Step 5/Tier 1
116	6/5/2025	Property Owner	In Person	237747	TCAD	Market Values	PO is preparing for IH and would like to understand what proof would be req'd to discuss the completion rate of an unlivable addition.	PO has Bldg Permits with open amounts and pics of damage that makes the new construction non-livable. PO currently has Settlement Offer to review. If not accepted should discuss completion evidence at the IH.	6/5/2025	Step 5/Tier 1
117	6/5/2025	Property Owner	In Person	250386	TCAD	Market Values	PO would like to review neighbor's value for equity.	PO's property is appraised lower than others in the condo regime. Reviewed Exemption-correctly added. Had no further suggestions. PO has a Settlement Offer to review.	6/5/2025	Step 5/Tier 1
118	6/5/2025	Property Owner	In Person	299227	TCAD	Exemptions	The deed is held by four adult siblings, with only one living in the home. Each owner would be entitled to only 25% of the HS Exemption. Property is a family compound with other parcels held individually.	Suggested PO review the circumstances with legal counsel to determine if a Trust would be a better solution for the residing owner.	6/5/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
119	6/5/2025	Property Owner	Email		TCAD	Property Taxes	PO inquires whether there is a minimum payment you may make on taxes. The Tax Office advises to pay as much as possible.	If paying delinquent taxes, the Tax Office advises paying as much as you can possibly afford to reduce the amount of penalties/interest added to the balance.	6/6/2025	Step 5/Tier 1
120	6/5/2025	Property Owner	Email	710129	TCAD	Market Values	PO attended FH as a result the sq ft was corrected. Now would like to look at prior yrs to claim a tax refund.	Provided PO with a Late Motion 25.25 (c) form. Should a change in the Market Value be made and that value becomes lower than the Net Appraised/Taxable Value then a tax refund might be due.	6/6/2025	Step 5/Tier 1
121	6/4/2025	Property Owner	Email	911762	TCAD	Market Values	PO would like to know how to appeal the FH ruling.	PO finished FH on 6/4. Sent PO info related Binding Arbitration.	6/6/2025	Step 5/Tier 1
122	6/4/2025	Property Owner	Email	113317	TCAD	Market Values	BOD Member Referral: PO requested evidence through mail and has not rec'd. Cust Svc advised it would be mailed in the next two weeks. This means the arrival will be after the scheduled IH.	Evidence pckt printed and mailed on 6/6. Provided e-copies of the evidence. Found PO has EF_RS at a value lower than the Sales and Equity values supported by the CAD's evidence. Should the PO change their mind regarding accepting the offer, an email may be sent.	6/6/2025	Step 5/Tier 1
123	6/4/2025	Property Owner	Email	125985	TCAD	Exemptions	PO complains that an Exemption Cancellation Letter has been rec'd and this is an exemption held for many yrs.	The property is part of the 2024 Exemption Verification Program. Supplemental info was requested by the Exemption Section with no response from the PO. Once this info is rec'd the application may be reviewed for approval.	6/9/2025	Step 5/Tier 1
124	6/4/2025	Property Owner	Email	286368	TCAD	Property Taxes	Retired PO seeks help with taxes.	PO has an open protest with a Settlement Offer, lowering the Market Value closer to the Taxable Value. PO will be eligible to add >65 Exemption in 2026. The pending increase in the HS Exemption will offer some relief in 2025.	6/10/2025	Step 5/Tier 1
125	6/3/2025	Property Owner	Email	130984	TCAD	Market Values	TO BOD: PO brings several issues for attention-advance access to CAD's reports, reasonable, timely responses to a PO's requests, transparency of the calculations used by CAD.	The evidence pckt had not been uploaded to the portal account until the day of the IH. Appraiser notes indicate the PO would require time to review. PO accepted the IH Settlement Offer. Reviewed how to read the CAD's grid adjustments. PO requests the algorithms used by the CAD as a PIR.	6/4/2025	Step 5/Tier 1
126	6/3/2025	Property Owner	Email	733840	TCAD	Market Values	PO expresses concern she has not gotten the CAD's evidence for her June 10th IH. Now a FH has been scheduled.	The CAD's evidence has been posted to the PO's portal account. An Appraiser has reviewed the protest narrative and made a recommendation of a lower value. The Settlement Offer made is pending review/acceptance or rejection by the PO.	6/4/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
127	6/3/2025	Property Owner	Email	127167	TCAD	Exemptions	PO forwards email thread requesting explanation of the >10% increase in appraised value between 2024 and 2025.	Found non-homesteaded structure had been added to the appraisal in 2024. The 2025 increase in taxable value is the increase in Market Value for the non-homesteaded improvement. Reviewed by the CAD, resulting in the value of the 1993-built structure included in the Homesteaded value.	6/3/2025	Step 5/Tier 1
128	6/3/2025	Property Owner	Email	121841	TCAD	Formal Hearings	PO was asked to present evidence first due to CADs technology delay. PO felt slighted being unable to present rebuttal evidence.	Advised PO the ARB determination is an appealable order through Binding Arbitration. Provided filing deadline and fee schedule. Forwarded PO's comments to ARB Chair for review.	6/3/2025	Step 5/Tier 1
129	6/3/2025	Property Owner	Email	916667	TCAD	Formal Hearings	PO is dis-satisfied the practices of the ARB does not allow a PO to schedule a FH. This practice forces PO's to miss work.	PO has rescheduled once and denied a second reschedule. Discussed with ARB Chair regarding possible solution. Provided PO alternate methods to attend a FH. Sent Affidavit.	6/3/2025	Step 5/Tier 1
130	6/3/2025	Property Owner	Email	134212	TCAD	Market Values	PO is a new owner requesting a meeting for explanation of differences in values and the impact on taxes.	Found PO has recently had a reduction in 2025 Market Value from a FH. The Net Appraised Value is the same as the Market Value. Assisted PO in using the Tax Office Tax Estimator feature. No follow-up meeting was necessary.	6/3/2025	Step 5/Tier 1
131	6/3/2025	Other	Email		TCAD	Market Values	Comptroller's Office has rec'd Agent protest filing. Inquires if the doc may be scanned and sent.	Requested the scan include the mailing envelope. Forwarded email to ARB. The certified mailing was addressed correctly and delivered to the wrong entity by USPS.	6/3/2025	Step 5/Tier 1
132	6/3/2025	Property Owner	Email		TCAD	Market Values	PO has been unable to check-in for the scheduled IH. Has another protest hearing later this day. Can you help?	Suggest PO use the "Get in Today's Queue" feature or at the meeting later in the day on another property ask the Appraiser for direction.	6/6/2025	Step 5/Tier 1
133	6/2/2025	Property Owner	Email	772591	TCAD	Market Values	Appraiser referred PO to discuss aspects of appraisal. Would like to schedule a meeting.	PO did not attend scheduled appointment. Provided PO via email info on Market vs Net Appraised Value plus review of applied Exemptions.	6/11/2025	Step 5/Tier 1
134	6/2/2025	Property Owner	Email		TCAD	Informal Meetings	PO has completed IH and unsure where to find the value discussed. Inquires why taxes were just paid on a larger value.	PO has a single-family residence that was restructured into condo units. The Homesteaded unit's taxes were pd timely and the rental unit's taxes were pd in April. Taxes recently paid were based on 2024 value. Provided PO with instructions on where to find the IH Settlement Offer made and how to accept.	6/3/2025	Step 5/Tier 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
135	6/10/2025	Property Owner	Email	122155	TCAD	Market Values	PO has MLS listing and survey indicating the land sized to be less than the CAD records. Requests correction and refund of overpayment of taxes.	Referred to GIS who responded to the PO that the CAD's records reflected the land size from the original plat map filed.	6/12/2025	Step 3
136	6/9/2025	Property Owner	Email	998766	TCAD	Exemptions	PO split land parcel in 2024. Is concerned that the exemption history did not carry forward.	The history of a larger land parcel will not be moved to the new parcel. The Exemptions including the Tax Ceiling were reviewed by Exemptions and found to be correct.	6/16/2025	Step 3
137	6/4/2025	Property Owner	Email	138329	TCAD	Market Values	PO has had IH. Evidence was provided that the structure was demolished in 2024 yet a \$200k value for the imp remains. Scheduling a FH has become a nightmare of being on hold for an hr. What can be done?	Cust Svc has responded to PO with instructions how to reschedule the FH. This has been done. The RES Mgr has reviewed the evidence provided insight to the PO why the Appraiser conducting the IH was not able to make the determination of value presented.	6/6/2025	Step 3
138	6/4/2025	Property Owner	Email	252198	TCAD	Informal Meetings	PO requests more detailed explanation of the appraisal ratio included in the evidence pkt.	Review with RES Director and sent response. IH Settlement Offer is compliant with 41.43 Sec of the TPTC.	6/9/2025	Step 3
139	6/29/2025	Property Owner	Email	369122	TCAD	Property Taxes	PO purchased land from a Tax Sale and discovered it is not a buildable lot. Would like to discuss a land exchange.	If the property is being used for a qualifying Charitable purpose, the PO may apply for the Exemption due. The CAD cannot provide assistance regarding any land exchange program or possibility.	7/3/2025	Step 2
140	6/25/2025	Property Owner	Email	832261	TCAD	General Inquiries	PO seek land adjustment code.	Provided PO with definition of code.	6/25/2025	Step 2
141	6/13/2025	Other	Email	322294	TCAD	Exemptions	Neighbor reports family member living in deceased Mother's deeded property continues to claim Exemptions.	Referred to Exemptions.	6/16/2025	Step 2
142	6/5/2025	Other	Email	529702	TCAD	Exemptions	Former Travis Co Owner seeks assistance in securing a Tax Ceiling Cert for Milam Co.	Reviewed by Exemptions, PO did not have an Exemption that would require a Tax Ceiling Cert. PO now 67 and having lived in Milam County for more than three yrs should apply for an >65 Exemption in that county.	6/9/2025	Step 2
143	7/27/2025	Property Owner	Email	484184	TCAD	Exemptions	PO has had his HS Exemption cancelled and wishes to file protest.	PO was non-responsive to HS Exemption Verification. Provided PO with online application link and form if preferred.	7/28/2025	Step 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
144	7/25/2025	Other	Email		TCAD	Exemptions	PO submits ID Card as proof of residency for removed exemption.	Acknowledged receipt and forwarding to Exemptions Section.	7/28/2025	Step 1
145	7/24/2025	Property Owner	Email	741032	TCAD	Exemptions	PO files protest for denial of exemption.	PO has not rec'd denial, no application has been found. Two letter requesting application have been sent to PO. Provided PO will application link and form.	7/29/2025	Step 1
146	7/15/2025	Other	Email		TCAD	Market Values	Attorney requests filing info for a Late Motion 25.25 (d).	ARB responded.	7/15/2025	Step 1
147	7/12/2025	Property Owner	Email		TCAD	BPP Issues	PO files protest for business closure in 2024.	Forwarded to ARB for filing.	7/14/2025	Step 1
148	7/9/2025	Other	Email	566826	TCAD	Open Records	Heir would like property valuations back to 2011.	Provided link to Public Info Request on the website.	7/11/2025	Step 1
149	6/30/2025	Property Owner	Email	475939	TCAD	Exemptions	PO inquires if removal of Exemption request has been rec'd.	Cancellation of the 2025 HS Exemptions has been processed.	7/1/2025	Step 1
150	6/27/2025	Property Owner	Email		ARB	Formal Hearings	PO requests FH reschedule.	Forwarded to appropriate section. Advised PO this was a one-time rescheduling and should the next date not be possible to attend other options are available: Affidavit or Agent.	6/27/2025	Step 1
151	6/26/2025	Other	Email		TCAD	Exemptions	PO's daughter inquires why one of her Father's adjacent properties has had the homestead exemption removed.	PO submitted the Exemption Verification Form and did not respond to the request to submit the required identification document. Advised daughter to reapply for the exemptions on the contiguous property.	6/27/2025	Step 1
152	6/16/2025	Property Owner	Email		TCAD	Informal Meetings	PO has been given conflicting info related to uploading evidence to the portal and attending a schedule IH.	Provided PO with website link to directions specific to the two matters.	6/17/2025	Step 1
153	6/16/2025	Property Owner	Email		TCAD	General Inquiries	PO submits a change in address.	Forwarded to Cust Svc.	6/17/2025	Step 1
154	6/16/2025	Property Owner	Email	132118	TCAD	Exemptions	PO states it has been more than 90 days since submitting her Exemption application. Please status.	The Exemptions have been review/approved for 2025. Provided PO link to property record.	6/17/2025	Step 1
155	6/12/2025	Other	Email	309500	TCAD	Exemptions	Parents have not had the HS and >65 Exemption reinstated even though submitting confirmation of residence and age.	The Exemption Verification was returned in late Dec without the req'd identification docs. In March a request for those IDs was sent. PO will simply need to submit an Application and ID docs to have for reinstatement of the Exemptions.	6/13/2025	Step 1

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#	Date	Individual Type	Type of Contact	PID	Entity Involved	Complaint Type	Description	TLO Investigation & Response	Response Date	Complaint Level
156	6/12/2025	Property Owner	Email		TCAD	Exemptions	PO inquires if non-profit private school will qualify for Exemption.	Advised PO to submit application along with the organization docs for review by the Exemption Section.	6/16/2025	Step 1
157	6/9/2025	Other	Email	574383	TCAD	Market Values	Daughter inquires if parents will be allowed to attend an IH to discuss their property. An Aug FH has been scheduled. PO had a FH and as a result the Market Value was reduced. The Market Value and Appraised Value are now equal. PO inquires how to have the Net Appraised Value adjusted.	The PO has a Settlement Offer Made pending review. They may either schedule an IH or get in the daily Queue to attend a meeting with an Appraiser.	6/11/2025	Step 1
158	6/4/2025	Property Owner	Email	231628	TCAD	Exemptions	Appraiser at IH directed PO to submit a Characteristic Review Form to me.	The Net Appraised/Taxable Value has been updated automatically by the system after the hearing.	6/4/2025	Step 1
159	6/4/2025	Property Owner	Email	583800	TCAD	Market Values	Agent is attempting to sign into the property portal with the PIN.	Forwarded to RES for review in 2026.	6/9/2025	Step 1
160	6/4/2025	Other	Email		TCAD	Formal Hearings		Referred Agent to portal tutorial.	6/11/2025	Step 1

Deputy Taxpayer Liaison Activity Report

Date	Individual Type	Type of Contact	PID	Language	Entity Involved	Assistance Type	Description	Status	
1	6/3/2025	Property Owner	In Person	888388	Spanish	ARB	Formal Hearing Language Assistance	Assisted taxpayer with several issues,removal of agent from his acct.becasue he did not appoint one and had not been getting TCAD NOAV or other info. He applied for H/Sfor past years and had a ARB value hearing because his home was over classed based on the pics. he brought in. He had an informal review with appraiser at window and came to value agreement and cased closed for 2025	Complete
2	6/4/2025	Property Owner	In Person	207202	English	ARB	General Inquiry	TP was insisting that his 3 accts. Be scheduled together on the same date and one of the accts. was already set for 6/4/25. I was able to get ARB chairman to reschedule all acct.s. He also wanted me to give him more info on the prossess, and the Circuit Breaker Limitations.	Complete
3	6/4/2025	Property Owner	In Person	207201	English	ARB	General Inquiry	TP was insisting that his 3 accts. Be scheduled together on the same date and one of the accts. was already set for 6/4/25. I was able to get ARB chairman to reschedule all acct.s. He also wanted me to give him more info on the prossess, and the Circuit Breaker Limitations.	Complete
4	6/4/2025	Property Owner	In Person	868502	English	ARB	General Inquiry	TP was insisting that his 3 accts. Be scheduled together on the same date and one of the accts. was already set for 6/4/25. I was able to get ARB chairman to reschedule all acct.s. He also wanted me to give him more info on the prossess, and the Circuit Breaker Limitations	Complete
5	6/4/2025	Property Owner	In Person	223063	Spanish	ARB	Formal Hearing Language Assistance	TP had prior years protest on this acct. because it was double assessed. The M/H on this acct. was already set up on a P.P. acct. and she was paying tax on both. I had helped her file protest for 2025 and she came back so TCAD could correct the error for 2025 This acct. is now vac. lot value.	Complete
6	6/4/2025	Property Owner	In Person	994791	Spanish	ARB	Formal Hearing Language Assistance	This acct, is the M/H acct. and the value for M/H was very high , owner had pics. Of condition and appraiser reviewed NADA book value and lower value.	Complete
7	6/5/2025	Property Owner	In Person	495084	English	TCAD	Exemptions	TP came to an ARB hearing for Mkt. value hearing and the protest was also for a removal of H/S &O/65 exemptions which belonged to their mom.The exemptions were removed because their mother passed in 2023 and they wanted to keep her exemptions and did not reapply for their own as heirs of the home . I helped them apply for their exemptions for 2024. They are planning to protest the fact that they could not keep their moms h/s cap and tax school freeze	Complete
8	6/5/2025	Property Owner	In Person	270218	English	TCAD	General Inquiry	Property owner need help understanding the process for ARB hearings and the evidence he should bring. Also ARB is looking into this acct.because he said he protested for 2025 and we couldn't find protest	Complete
9	6/5/2025	Property Owner	In Person	367249	English	TCAD	General Inquiry	Property owner need help understanding the process for ARB hearings and the evidence he should bring.	Complete
10	6/13/2025	Property Owner	In Person	807117	Spanish	ARB	Formal Hearing Language Assistance	TP came in for a formal hearing but after I explained the h/s cap value was much lower , he accepted the mkt. value offer at CS window and no formal hearing needed.	Complete

Deputy Taxpayer Liaison Activity Report

	Date	Individual Type	Type of Contact	PID	Language	Entity Involved	Assistance Type	Description	Status
11	6/17/2025	Property Owner	In Person	723642	Spanish	ARB	Formal Hearing Language Assistance	TP had formal hearing was requesting value lower then cap value ,Owner did not understand that ARB was only looking at Mkt. value arb lowered mkt. but cap was much lower . After I explained that tax would be from cap value less his exemptions he was satisfied	Complete
12	6/18/2025	Property Owner	In Person	301329	Spanish	ARB	Formal Hearing Language Assistance	TP came in to office for informal hearing,eventhought he was helped in CS he needed translation for informal from our lobby. The case was not resolved and is coming to his formal hearing. I gave him all the info on how to prepare for hearing including evidence to give ARB members for their consideration.	Complete
13	6/18/2025	Property Owner	In Person	463889	Spanish	ARB	Formal Hearing Language Assistance	TP came in for formal hearing, after I explained that they pay tax on net appraised value minus exemptions , their taxable value was much lower then the value they were requesting.They accepted a mkt. chg. In value at CS window.	Complete
14	6/20/2025	Property Owner	In Person	189896	Spanish	ARB	Formal Hearing Language Assistance	TP needed help with ARB hearing This was a commercial value hearing and TP wanted to make sure she could explaine her concerns.	Complete
15	6/20/2025	Property Owner	In Person	477564	Spanish	ARB	Formal Hearing Language Assistance	TP came in for formal hearing but accepted offer to lower value at CS window, agreed to new value.	Complete
16	6/20/2025	Property Owner	In Person	984706	Spanish	ARB	Formal Hearing Language Assistance	TP needed help with ARB hearing, he purchased home in 2024 and did not know what closing docs he needed for hearing. ARB lower value to sales price.	Complete
17	6/20/2025	Property Owner	Phone	301531	Spanish	ARB	Informal Meetings	helped with informal phone meeting/ advised owner to bring evidence to her formal hearing.	Complete
18	6/20/2025	Property Owner	In Person	482500	Spanish	ARB	Formal Hearings	TP came in for formal hearing. I help explain the offer at CS window owner accepted new value no formal hearing	Complete
19	6/23/2025	Property Owner	In Person	487075	English	TCAD	General Inquiry	Owner wanted to further discuss after his formal hearing the mkt. value of his acg.only 32 acs are in Travis County of several 100's that are in the next county. He was upset that Travis mkt. value base value per ac. Is higher then the mkt. value of the next county. The entire property is under special valuation AG. use. I gave him the email address of the director of Ag./ land department .	Complete
20	6/23/2025	Property Owner	In Person	198820	English	TCAD	General Inquiry	TP had several questions about the classification of her home and det. Storage building . She was trying to refinance and did not understand the information on the field card.	Complete
21	6/23/2025	Property Owner	In Person	771284	English	TCAD	General Inquiry	TP came to office because her protest for 2025 was lost somewhere in the system at TCAD,CS told her that the protest deadline was passed and there was no evidence in file of a protest. I reviewed her evidence from pictures that she had taken when she emailed the protest. After some time of searching we found it , she had emailed to another department email, I gave the ARB chair info so they could approve to set up protest	Complete
22	6/25/2025	Property Owner	In Person	552282	Spanish	TCAD	Formal Hearing Language Assistance	TP was concerned with value added for the Solor panels .She had a value hearing and I was able to explaine to her that the value of SP was exempt.	Complete

Deputy Taxpayer Liaison Activity Report

Date	Individual Type	Type of Contact	PID	Language	Entity Involved	Assistance Type	Description	Status	
23	6/26/2025	Property Owner	In Person	429639	Spanish	TCAD	Formal Hearing Language Assistance	TP had a mkt. value hearing/ was also protesting the loss of Ag valuation. I verified that an ag.application was filed but had not been processed. I explained that they would get another notice when TCAD approves ag valuation.	Complete
24	6/27/2025	Property Owner	In Person	944044	Spanish	TCAD	Formal Hearing Language Assistance	TP had mkt. value hearing had evidence that 2 m/hs on property were trashed out and unable to live in them due to no utilities available	Complete
25	6/27/2025	Property Owner	Phone	231670	English	TCAD	General Inquiry	TP had questions about the informal offer made by email that she missed and I ask manager to resend offer by email and also told TP that they were scheduled for formal in August.	Complete
26	6/27/2025	Property Owner	In Person	771284	English	ARB	Formal Hearings	TP came to office because she was told over the phone that her property did not have a protest filed. After much research and including ARB secretary, the protest was found in the CS email and was filed timely.	Complete
27	6/30/2025	Property Owner	In Person	995727	Spanish	ARB	Formal Hearing Language Assistance	TP protested vac. Land acreage in a RGN320//value changed by ARB based on sold comps and her evidence	Complete
28	6/30/2025	Property Owner	In Person	977786	Spanish	ARB	Formal Hearing Language Assistance	TP came in for informal He was unable to do it from home so we had informal in the lobby. I was able help him with translating info to appraiser.	Complete
29	7/1/2025	Property Owner	In Person	125467	English	ARB	Formal Hearings	TP had a formal hearing, was not happy with out come. The issue is he has a large lot left in a subdivision that he claims is unbuildable and used for drainage. He wants a nominal value but has never shown docs. That it is legally set as drainage use only. I gave him the email address of the land director so he could send any info he had, that was not brought to formal hearing.	Complete
30	7/1/2025	Property Owner	In Person	889157	English	ARB	Formal Hearings	TP wanted explanation after his formal hearing about the comps. Used in the sales grid and why the 1 comp he had as evidene was not used. I explained that the sale he had was not in the date range we use to value . The sale had just sold 1 month ago and was not in our data base nor a qualified sale for 2025 I told him he could use it next year because he was sure it would lower his value.	Complete
31	7/1/2025	Property Owner	In Person	223849	English	TCAD	Exemptions	TP was upset because exemptions were removed due to audit. The owner of home passed several years ago and they had not reported to TCAD they got a bill for several years of back taxes. She wanted to protest, I advised that who ever the heir is and is living in the home should apply for their own exemptions.	Complete
32	7/1/2025	Property Owner	In Person	113208	English	ARB	Formal Hearings	TP had a formal hearing, she was concern with land value and why land dic. were removed. I printed a FC and went over all the details with her. I explained that from time to time the new sales in her area with same land issues don't support a disc. And they can be removed. She claims that she was not able to get that answer in the hearing	Complete

Deputy Taxpayer Liaison Activity Report

Date	Individual Type	Type of Contact	PID	Language	Entity Involved	Assistance Type	Description	Status	
33	7/2/2025	Property Owner	In Person	446323	Spanish	ARB	Formal Hearing Language Assistance	TP came to a formal hearing due to the over value of 1 of the M/H on the property . After review and evidence from owner the M/H value was adj. due to an incorrect age and other info in our records. Owner was in agreement with new value.	Complete
34	7/3/2025	Property Owner	In Person	974458	Spanish	ARB	Formal Hearing Language Assistance	Per 2025 review, corrected MOHO class per NADA value.	Complete
35	7/3/2025	Property Owner	In Person	205801	Spanish	ARB	Formal Hearing Language Assistance	TP came in for formal hearing after review by appraiser at CS window an offer was made owner agreed to new value	Complete
36	7/7/2025	Property Owner	In Person	163320	English	ARB	Informal Meetings	TP came in 1 day before his formal hearing he waned explanation about H/S loss value shown on his NOAV. I went over all the details but he was not satisfied. We offered a new lower mkt value at CS window but he wanted us to lower the net taxable value too. He just didnt understand. He is going to formal hearing.	Complete
37	7/7/2025	Property Owner	In Person	156816	English	ARB	General Inquiry	TP had a formal hearing but still had several questions about what they didn't get to ask in the hearing. They were not sure about the valuation of lake front property. I printed field card and showed them that lake property is valued on a FF bases and what the unit price was for that area, based on sales. They had general questions about why they had to pay tax for part of the large lot that is under water.	Complete
38	7/7/2025	Property Owner	In Person	375770	English	ARB	General Inquiry	TP had questions about the formal hearing info that they could present and did not understand the info on the field card .I had to explaine line by line every detail they were concerned about land disc. I told them that would be a question for the ARB hearing and appraiser.	Complete
39	7/7/2025	Property Owner	In Person	231670	English	ARB	Informal Meetings	TP came in for a formal hearing . I help explaine the offer with the appraiser at the CS window. I explained that due to her the O/65 an H/S exemption her taxable was much lower. She was satisfied with that and agreed to new value.	Complete
40	7/7/2025	Property Owner	Email	159200	English	ARB	Formal Hearings	TP had been emailing ARB secretary several times . TP didn't seem to understant the process, and was also confused about how to request a change of address. I gave her a call and told her when her formal hearings were scheduled and how to submitt change of address request.	Complete
41	7/7/2025	Property Owner	In Person	302523	English	TCAD	Exemptions	TP was upset because he got a tax bill for 4yrs.back due to never updating the H/S to his name. This is one of the accounts that had parents exemptins TCAD removed after the re-app.process. Parent is deceased, I advised son to apply for his H/S exemption.	Complete
42	7/8/2025	Property Owner	In Person	301531	Spanish	ARB	Formal Hearing Language Assistance	TP needed help with ARB because she had several docs. To show cost to cure a major foundation problem.	Complete
43	7/9/2025	Property Owner	In Person	588251	Spanish	ARB	Formal Hearing Language Assistance	TP came in for formal hearing, needed help with the offer made at CS window,before hearing. TP accepted new value offer.	Complete
44	7/9/2025	Property Owner	In Person	219060	Spanish	TCAD	Formal Hearing Language Assistance	PT came in for formal hearing , I help TP understand the offer made to lower value before going to formal hearing. New lower value was accepted.	Complete

Deputy Taxpayer Liaison Activity Report

Date	Individual Type	Type of Contact	PID	Language	Entity Involved	Assistance Type	Description	Status	
45	7/9/2025	Property Owner	In Person	787483	English	TCAD	Formal Hearings	TP had a formal hearing he wanted more info that he did not understand in the formal hearing. This condo and 1 other had had a sq. ft. correction from original sq. ft. that was incorrect several years ago. When TCAD switched to Prodigy the incorrect sq. ft. was transferred. Appraiser corrected in the hearing. The value was lowered owner thought the sq. ft. were wrong for 10 years I called and explained the error happen only a few years ago. He had formal hearings in the past years and sq. ft. never an issue.	Complete
46	7/9/2025	Agent	In Person	211328	English	TCAD	General Inquiry	Agent was here for the owner . Agent wanted all the details of the commercial property that he was going to list. Land and buildings. I gave him only the public info that he could have gotten him self from our web site.	Complete
47	7/9/2025	Property Owner	In Person	106449		ARB	Formal Hearing Language Assistance	TP came in for a formal hearing for vacant land that was over valued due to lack of sales and has land for sale with no offers accept for much lower then TCAD value. ARB lowered value.	Complete
48	7/9/2025	Property Owner	In Person	545103	Spanish	ARB	Formal Hearing Language Assistance	TP needed help with formal hearing.	Complete
49	7/9/2025	Property Owner	In Person	213952	Spanish	ARB	Formal Hearing Language Assistance	TP came in for his formal, He had offer for lower value at CS window and I help explain the new value and with exemptions the taxable was lower and he accepted new value.	Complete
50	7/9/2025	Property Owner	In Person	185720 185911 185721 185711	Spanish	ARB	Formal Hearing Language Assistance	TP needed assistance with all his properties, had good evidence but as not sure how to explain to the ARB	Complete
51	7/11/2025	Property Owner	In Person	298383	Spanish	ARB	Formal Hearing Language Assistance	TP came in for hearing and needed help, I reviewed the account and explained that there was an offer to lower value at CS window since she did not have any evidence to take to ARB formal she accepted new value.	Complete
52	7/11/2025	Property Owner	Phone	442143	Spanish	ARB	Formal Hearing Language Assistance	TP needed assistance with formal hearing didn't understand process, she had questions about why H/S exemption was removed.	Complete
53	7/11/2025	Property Owner	In Person	365379 365380	English	ARB	Formal Hearings	TP missed his formal hearings due to illness, I was able to get the commercial acct. reset because it was only 2 days past the hearing date. The land acct. was several weeks late so I explained the next option he had was to email the ARB chair about reasons why he missed formal.	Complete
54	7/14/2025	Property Owner	In Person	107558	English	TCAD	Formal Hearings	TP wanted to see if I could do something to get his formal hearing set back up. He came to the office because he got a FTA letter from ARB chair. He claims that he tried to reschedule his formal by email and never got a response. After a long time looking everywhere possible for his email request it was discovered that he had been sending to wrong place, in the protest portal and not to the email that is used for requests to change a hearing date. The ARB never got email and it was to late for a reset or reopen the formal. I gave him the correct email to the ARB Chair.	Complete

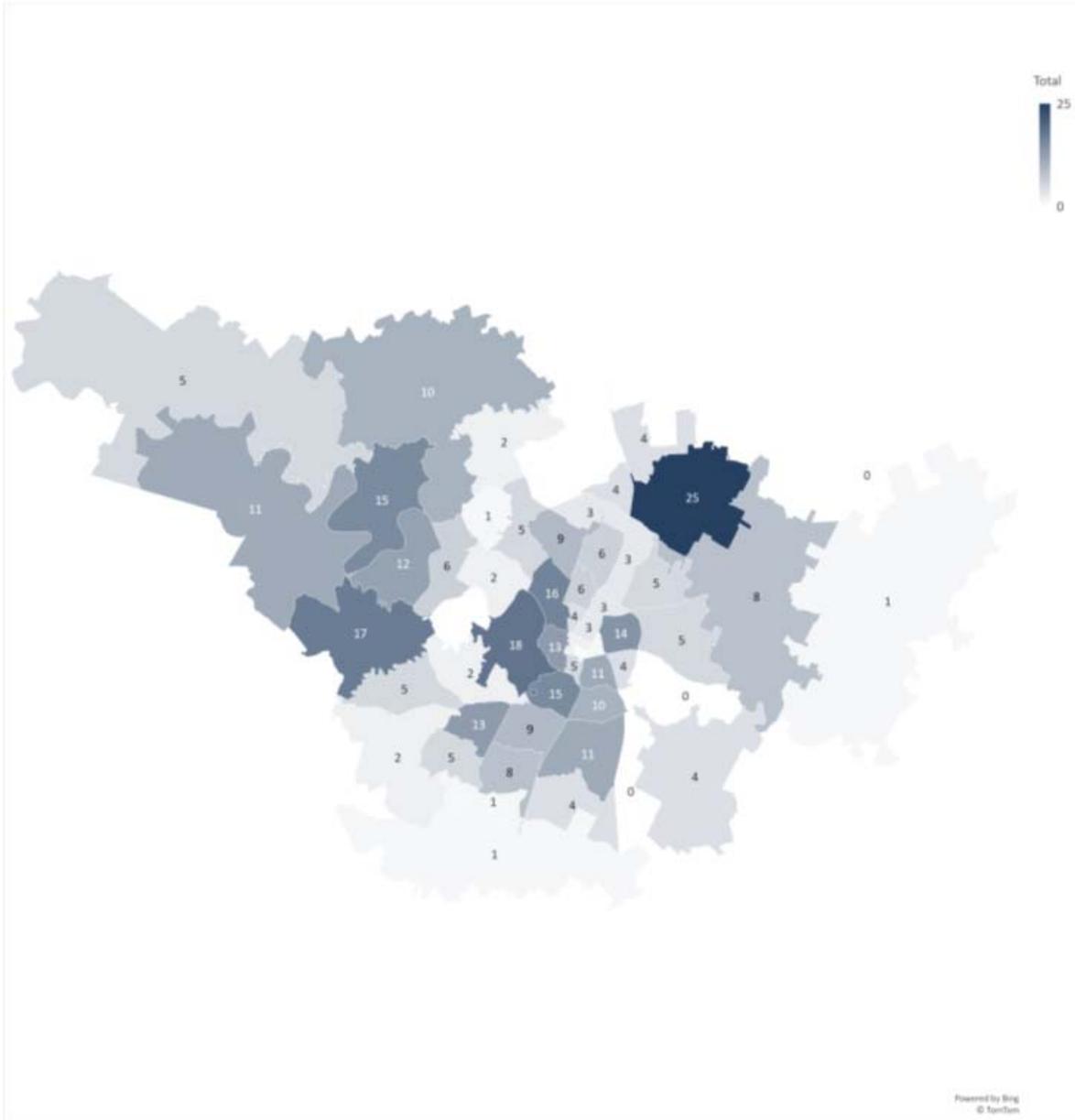
Deputy Taxpayer Liaison Activity Report

Date	Individual Type	Type of Contact	PID	Language	Entity Involved	Assistance Type	Description	Status	
55	7/15/2025	Property Owner	In Person	301302	Spanish	ARB	Formal Hearings	TP came to formal hearing because he wanted to make sure that the Ag. Valuation was granted for 2025 . After review of account the ag value was showing on the account and he was ok with new value. And did not go to formal hearing	Complete
56	7/15/2025	Property Owner	In Person	552744	Spanish	ARB	Formal Hearings	TP wanted explanation for the denial letter for Ag. Use valuation for 2025. I gave him the info he needed to provide for next year . Property did not meet the years required for Ag value. I told him to reapply when he meets the 5 years.	Complete
57	7/15/2025	Property Owner	In Person	713747	Spanish	ARB	Formal Hearings	TP came in for his formal hearing he had evidence of several issues that affect his mkt. value, after review by appraiser he accepted the offer made and did not have to attend forma. TP had an informal hearing in CS lobby I had to assist in that hearing. Since it as not resolved he attended his formal. TP had been through the process last year, but this year he had more evidence for his hearing and he was successful ARB agreed to lower his value.	Complete
58	7/15/2025	Property Owner	In Person	301329	Spanish	ARB	Formal Hearings	TP wanted more info after his formal hearing . He was thinking about arbitration and wanted my opinion about his chances based on the evidence he had for the formal hearing. I gave him all the information about the process .	Complete
59	7/18/2025	Property Owner	In Person	557430	English	ARB	Formal Hearings	TP called me because he got a tax bill for additional tax that was due because he lost the H/S and O/65 exemptions that belong to his deceased mom.He did not agree that he had lost the H/S cap. He has now applied for their own exemptions,	Complete
60	7/18/2025	Property Owner	Phone	495084	English	TCAD	Exemptions	TP came to office for information on how to qualify for Ag. Use valuation. I gave him all the information I knew and referred him to our website and review the qualifications I showed him how to navigate the website to look for info.	Complete
61	7/23/2025	Property Owner	In Person	455849	English	TCAD	General Inquiry	I called TP to explaine why he could not keep the H/S cap from his moms h/s , even though they lived on the property they never applied for their own exemptions so they had to start over for the first year they qualified which was 2024.	Complete
62	7/23/2025	Property Owner	Phone	495084	English	TCAD	Exemptions	TP had a protest for loss of AG. Use valuation. I helped communicate info from her to appraiser based on the evidence she had and after review by appraiser ,it was agreed that Ag. Use valuation would be allowed for 2025. Owner had a formal hearing only for the m/h's on the property.	Complete
63	7/28/2025	Property Owner	In Person	936109	Spanish	ARB	Formal Hearing Language Assistance	TP had a phone formal hearing, needed assistance presenting her verbal info about the M/h value being too high . The appraiser offerd to lower to the book value and owner agreed.	Complete
64	7/28/2025	Property Owner	Phone	429456	Spanish	ARB	Formal Hearing Language Assistance	PT came in for formal hearing due to value of M/H appraiser offered to lower value by the M/H book value TP agreed to new value, and did not have to attend formal.	Complete
65	7/28/2025	Property Owner	In Person	278995	Spanish	ARB	Formal Hearing Language Assistance		

Deputy Taxpayer Liaison Activity Report

Date	Individual Type	Type of Contact	PID	Language	Entity Involved	Assistance Type	Description	Status	
66	7/28/2025	Property Owner	In Person	300670	Spanish	ARB	Formal Hearing Language Assistance	TP came in for formal hearing because he purchased the property in 2024. He brought pictures of the inside and out of the structures on the property. The homes are in salvage condition . Appraiser made changes and ARB set value at purchase price.	Complete
67	7/28/2025	Property Owner	In Person	300668	Spanish	ARB	Formal Hearing Language Assistance	TP came in for formal hearing because he purchased the property in 2024. He brought pictures of the inside and out of the structures on the property. The homes are in salvage condition . Appraiser made changes and ARB set value at purchase price.	Complete
68	7/28/2025	Property Owner	In Person	919182	Spanish	ARB	Formal Hearing Language Assistance	TP protested property value, They came in for formal hearing. After a review I informed the owner that the value TCAD has for 2025 is lower then the purchase price in 2024. They w/d protest and I helped with getting a homestad application on file.	Complete
69	7/28/2025	Property Owner	In Person	840548	Spanish	ARB	Formal Hearing Language Assistance	This is a personal property commercial acct. owner sold food truck several years ago. He had a 2025 hearing to delete acct, and will have to come back for the other years under protest as a late protest for prio year. I advised him on what to bring for those hearing years. Like bill of sale and to who he sold truck.	Complete
70	7/28/2025	Property Owner	In Person	833205	Spanish	ARB	Formal Hearing Language Assistance	TP protested value of the 2nd improvement that TCAD has on the account. It truns out that it is not a house that can be used for living. When she bought the property the structure was there and based on the pictures she had for hearing it was proven that it is storage room with no utilities . ARB agreed to make changes, new value was set by arb and owner was in agreement.	Complete
71	7/28/2025	Property Owner	In Person	203306	Spanish	ARB	Formal Hearing Language Assistance	TP came in for a formal hearing. They were offered a reduction at the CS window based on the sales info for hearing. The owner agreed with new value and did not have to attend formal.	Complete

2025 Taxpayer Liaison Activity by Zip Code



Activity by Area ISD	
Austin ISD: 78652, 78701, 78702, 78703, 78704, 78705, 78722, 78723, 78731, 78735, 78736, 78737, 78739, 78741, 78745, 78748, 78749, 78751, 78753, 78756, 78757, 78758, 78759	195
Del Valle ISD: 78610, 78617, 78725, 78742	5
Eanes: 78733, 78746	25
Elgin ISD: 78653	8
Lake Travis ISD: 78734, 78738, 78669	40
Leander/Lago Vista ISD: 78613, 78730, 78732, 78641, 78645	29
Manor ISD: 78621, 78744, 78754	20
Pflugerville ISD: 78660	25
Round Rock: 78727, 78728, 78750	12



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5B: Discussion and Possible Action on Appraisal Review Board Chairman Report

Presenter Barry McBee, ARB Chairman

Background Information

ARB Chairman Barry McBee will brief the Board of Directors on activities of the ARB.

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board action is needed for this item.



TO: Travis Central Appraisal District
Board of Directors

FROM: Barry McBee
ARB Chairman

DATE: July 31, 2025

RE: Item No. 5B- ARB Chairman's Report

A very brief report this month:

- The Travis Appraisal Review Board (ARB) was pleased to contribute to the overall effort that led to the certification and return of the tax roll back to the Travis Central Appraisal District (TCAD) on July 18.
- Hearings for owners and agents will continue through August 14. August 15 has been set aside for the hearings before five-member panels of the ARB required under its Bylaws for current and some past ARB members and for current and certain past TCAD employees and members of the board of directors. August 27 and 28 will be used for correction and true late hearings and to close out any remaining value hearings.
- TARB leadership looks forward to the opportunity in the fall to review with TCAD leadership how the season unfolded. Among the topics that could be examined are:
 - The effect of the greater use of Joint Motions between the Chief Appraiser and tax agents on the workload and scheduling of the ARB.
 - The mechanics of the informal settlement process at TCAD that led to numerous requests by owners for reconsideration of their failure to appear at formal hearings due to misunderstandings or miscommunications about how informal offers are accepted.
 - The utilization and effectiveness of the Agreement to Focus Hearing that was introduced this year.
 - Acceptable formats and modes for submitting evidence, such as videos, taking into account the need to ensure the security of TCAD's information systems and TCAD's capacity to store such evidence.
 - The protocols for communications from TCAD to owners to ensure notices are properly delivered.
 - Ensuring that all evidence submitted through both affidavits and unsworn declarations comes before the ARB for consideration.
 - The elements of the scripts the ARB utilizes, some at the request of TCAD, and whether they can be adjusted to shorten hearings.
- ARB leadership also looks forward to coming forward in collaboration with Ms. Thompson in fall 2025 on an analysis of the ARB membership and suggestions for the recruitment and selection process for future and returning ARB members.



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5C: Discussion and possible action on removal of appraisal review board members that have resigned.

Presenter Betty Thompson, Taxpayer Liaison Officer

Background Information

Tax Code Section 6.41(f) states that a member of the ARB may be removed by a majority vote of the Board. Grounds for removal are:

- A violation of Tax Codes Sections 6.412, 6.413, 41.66(f), or 41.69;
- Good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board; or
- Evidence of repeated bias or misconduct.

The following ARB members have submitted a resignation notice and need to be formally removed from the ARB:

- Kimberly Atkins
- Faris Bissex
- Paula Efferson
- Wilfred Navarro
- Irv Triegerman

Staff Recommendation & Motion Language

Staff recommends that ARB members who have submitted a resignation notice be removed from the ARB.

I move to remove Kimberly Atkins, Faris Bissex, Paula Efferson, Wilfred Navarro and Irv Triegerman, who have formally resigned, from the Appraisal Review Board.

From: **Kim Atkins** [REDACTED]
Date: Sun, Jul 27, 2025 at 9:30 PM
Subject: Work schedule
To: TARB Members <tarbmembers@gmail.com>

Due to upcoming training with my job, Monday, 7/28 will be my last work day. I thought I could start my training on next week and the following week but unfortunately I could not.

I have two days of 1/2 day training and the following week daily training.

Sincerest apologies for the disruption in scheduling.

Kimberly Atkins

From: **Faris Bissex** [REDACTED]
Date: Tue, Jul 29, 2025 at 7:18 AM
Subject: Re: REsignation letter
To: TARB Members <tarbmembers@gmail.com>

Hi Byron,

Sorry, I don't think I saw an earlier message.

As of this week, I will be unable to serve on the TARB due to other obligations.

Thanks,

Faris

----- Forwarded message -----

From: **Paula Efferson** [REDACTED]
Date: Mon, Jun 30, 2025 at 3:02 PM
Subject: Resignation
To: Members TARB <tarbmembers@gmail.com>

Hi Meg, just following up to our conversation over the phone. [REDACTED]

[REDACTED] I decided that I need to resign as a TARB member. [REDACTED]

Hoping to re-apply next year and start working again.

Sent from my iPhone

From: **Wilfred Navarro** [REDACTED]
Date: Thu, Jul 24, 2025 at 2:11 PM
Subject: Resignation
To: Mr. Byron Gifford <tarbmembers@gmail.com>, Barry McBee <barrymcbeearb@gmail.com>

This memorializes my conversation with Mr. McBee on July 8, 2025, wherein I advised him of my resignation from the Travis County Appraisal Review board effective close-of-business July 17, 2025.

Thank you for your assistance with scheduling matters.

It has been a pleasure to serve with fellow panel members.

W. Navarro

----- Forwarded message -----

From: **Irv Tregerman** [REDACTED]
Date: Tue, Jul 29, 2025 at 10:00 AM
Subject: Re: Irv Tregerman
To: Members TARB <tarbmembers@gmail.com>

To whom it may concern ,

I am resigning my position at the Travis Appraisal Review Board, effective immediately . My last day of work will be Wednesday , August 6th. I would like to thank everyone for this opportunity , and I truly enjoyed working with everyone. Wish you all the best, Irv Tregerman



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5D: Discussion and Possible Action on Fiscal Year 2026 Proposed Budget

Presenter Leana Mann, Chief Appraiser
Kat Harvey, Director of Administration

Background Information

Texas Property Tax Code, Section 6.06 outlines the requirements for the District's Board of Directors to adopt an annual budget. The following requirements have been met:

- 6.06(a)- Present proposed budget to Board of Directors and submit a copy to each taxing unit before June 15th
 - The proposed budget was presented to the Board of Directors on June 12, 2025.
 - District staff mailed a copy of the proposed budget to the presiding officer of each taxing unit on June 12, 2025.
- 6.06(b)- Board of Directors shall hold a public hearing on the budget and provide notice to the presiding office of each taxing unit not later than the 10th day before the date of the hearing
 - Public hearing on proposed budget is scheduled for August 14, 2025
 - Notice of the public hearing was sent to the presiding office of each taxing unit on June 12, 2025
- 6.062- Not later than the 10th day before the date of the public hearing, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation...
 - The required notice for the public hearing on the proposed budget ran in the Austin American Statesman on July 21, 2025.

District staff did not receive any feedback from any taxing units regarding the proposed budget.

A copy of the proposed budget can be downloaded at traviscad.org/2026proposedbudget.

Staff Recommendation & Motion Language

Staff recommends adoption of the fiscal year 2026 Proposed Budget

I move to adopt the fiscal year 2026 budget as presented, with a total budget amount of \$34,160,980, representing a 5.95% increase over the 2025 adopted budget.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

RESOLUTION 20250814-5D

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS COUNTY OF TRAVIS

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT FOR THE ADOPTION OF THE PROPOSED BUDGET FOR FISCAL YEAR 2026.

WHEREAS, the Board of Directors of the Travis Central Appraisal District has appointed Leana Mann, Chief Appraiser, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Leana Mann, Chief Appraiser, has submitted a proposed budget to this governing body on June 12, 2025, for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on August 14, 2025, and interested property owners and taxing entities were given the opportunity to file or register any objections to said proposed budget;

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of Travis Central Appraisal District:

Section 1: That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Travis Central Appraisal District for the year stated above.

Section 2: That the budget hereby approved and adopted shall be made part of the public records of the Travis Central Appraisal District.

Section 3: That all provisions of the resolutions of the Travis Central Appraisal District in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

Section 4: That should any word, sentence, paragraph, subdivision, clause, phrase, or section of this Resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution which shall remain in full force and effect.

DULY RESOLVED AND ADOPTED by the Board of Directors of the Travis Central Appraisal District on this 14th day of August 2025.

TRAVIS CENTRAL APPRAISAL DISTRICT

James Valadez, Chairman
Board of Directors

ATTEST:

Nicole Conley, Secretary
Board of Directors



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5E: Discussion and possible action to include adoption of Texas County and District Retirement System (TCDRS) Retirement Plan Rate for 2026 plan year

Presenter Leana Mann, Chief Appraiser

Background Information

The District is required to adopt the proposed plan agreement for each plan year. No changes are being proposed to the plan.

Staff Recommendation & Motion Language

Staff recommends that the board adopt the required rate as determined by TCERS.

I move to adopt the plan year 2026 agreement as presented, with a required contribution rate of 10.94%.



Plan Agreement for Plan Year 2026
Travis Central Appraisal District – 601
Effective as of Jan. 1, 2026

Table with 2 columns: Description and Value. Sections include Basic Plan Options, Retirement Eligibility, Optional Benefits, Retirement Plan Funding, and Total Contribution Rate.

Certification

I certify that the plan agreement for the participation of Travis Central Appraisal District in TCDRS for the 2026 plan year truly and accurately reflects the official action taken during properly posted and noticed meeting on _____ (mm/dd/yy) by the Governing Board and such action is recorded in the official minutes.

PrintedName: _____ Title: _____

Authorized Signature: _____ Date: _____



PLAN CUSTOMIZER FOR PLAN YEAR 2026

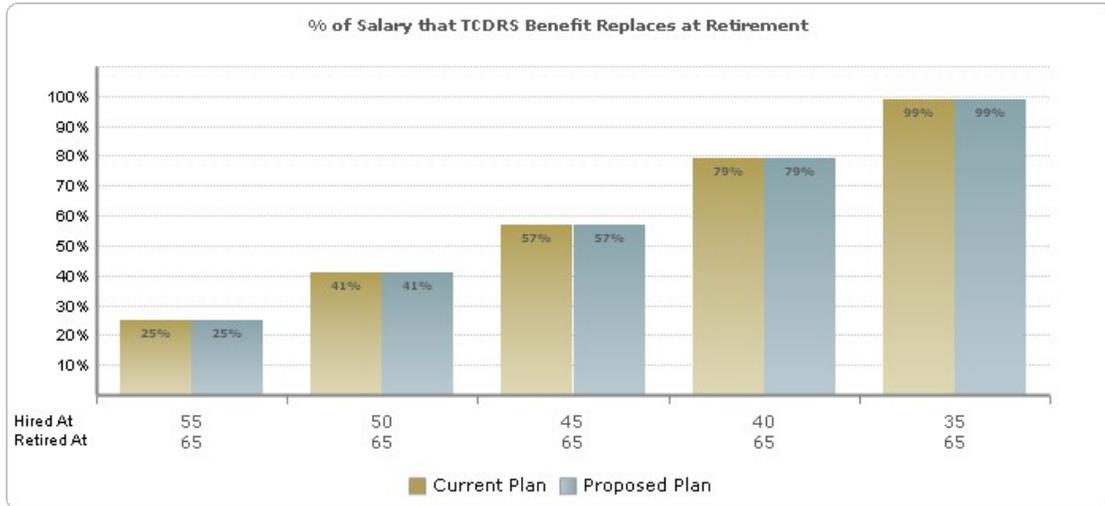
Travis Central Appraisal District

CURRENT AND PROPOSED PLAN COMPARISON

	Current Plan	2026
Basic Plan Options		
Employee Deposit Rate	7.00%	7.00%
Employer Matching	250%	250%
Application of Matching	Future Only	Future Only
Prior Service Credit	100%	100%
Retirement Eligibility		
Age 60 (Vesting)	10 yrs of service	10 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service
Optional Benefits		
Partial Lump-Sum Payment at Retirement	No	No
Group Term Life	NONE	NONE
COLA	N/A	N/A
Retirement Plan Funding		
Normal Cost Rate	9.38%	9.38%
UAAL/(OAAL) Rate	1.56%	1.56%
Required Rate	10.94%	10.94%
Elected Rate	10.39%	10.94%
Additional Employer Contribution	\$0.00	\$0.00
Total Contribution Rate		
Retirement Plan Rate	10.94%	10.94%
Group Term Life Rate	0.00%	0.00%
Total Contribution Rate	10.94%	10.94%
Valuation Results		
Actuarial Accrued Liability	\$62,572,629	\$62,572,629
Actuarial Value of Assets	\$60,495,198	\$60,495,198
Unfunded/(Overfunded) Actuarial Liability	\$2,077,431	\$2,077,431
Funded Ratio	96.7%	96.7%

BENEFIT COMPARISON

This graph compares your current plan and your proposed plan in terms of what retiring employees will receive (as a percentage of their final salary) if they retire.

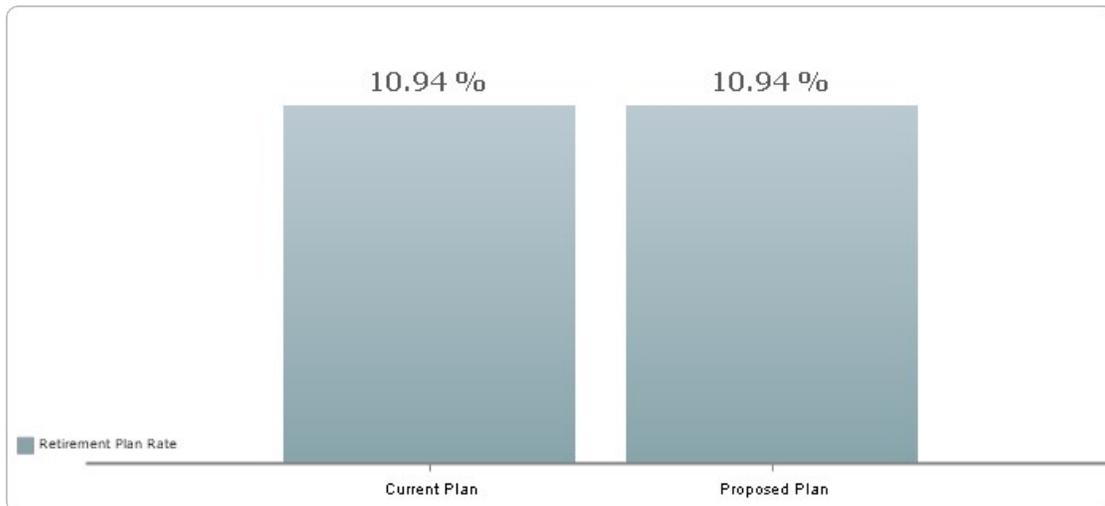


Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at www.tcdrs.org/employer).
- Based on Single Life benefit.

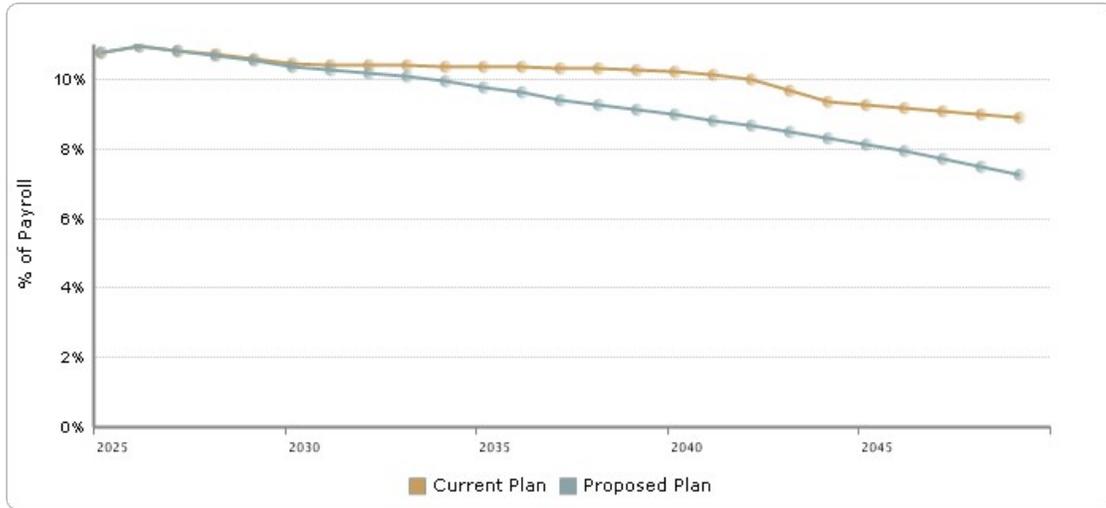
PLAN RATE COMPARISON

This graph shows your total contribution rate for your current plan and your proposed plan.



PLAN RATE PROJECTION

This is a projection of your future required contribution rate under your current plan of retirement benefits and a proposed plan from the Plan Customizer. Keep in mind that just by paying your plan's required rate, you are moving your plan toward 100% funded.

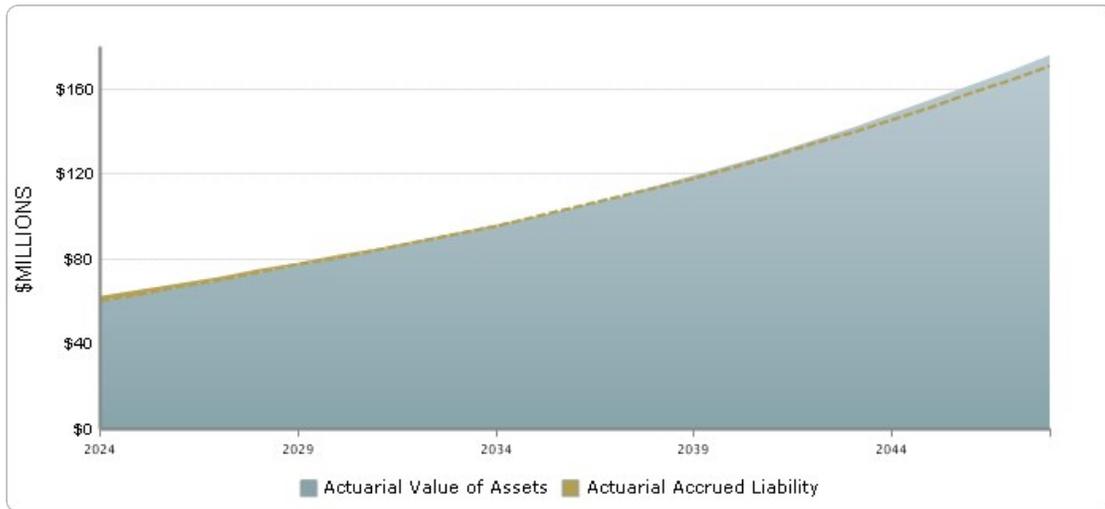


This is a projection and actual results will vary. This projection is based on the same data, methods and assumptions as those used in the December 31, 2020 actuarial valuation.

Year	Current Plan	Proposed Plan	Year	Current Plan	Proposed Plan
2025	10.76%	10.76%	2038	10.30%	9.26%
2026	10.94%	10.94%	2039	10.27%	9.12%
2027	10.83%	10.83%	2040	10.23%	8.98%
2028	10.71%	10.70%	2041	10.15%	8.82%
2029	10.57%	10.54%	2042	10.01%	8.66%
2030	10.43%	10.36%	2043	9.67%	8.49%
2031	10.42%	10.28%	2044	9.36%	8.31%
2032	10.41%	10.19%	2045	9.27%	8.13%
2033	10.39%	10.09%	2046	9.18%	7.93%
2034	10.38%	9.95%	2047	9.08%	7.72%
2035	10.37%	9.79%	2048	8.98%	7.50%
2036	10.35%	9.61%	2049	8.88%	7.26%
2037	10.33%	9.40%			

ASSET & LIABILITY PROJECTION

This graph and table illustrate your plan's estimated assets and liabilities over time. By paying your required contribution rate, you are funding your plan liabilities over a closed 20-year period.



The difference between the actuarial accrued liability and the actuarial value of assets represents the unfunded actuarial accrued liability.

This is a projection and actual results will vary. This projection is based on the same data, methods and assumptions as those used in the actuarial valuation.

Projected Valuation Results

Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded/(Overfunded) Actuarial Accrued Liability	Funded Ratio
12/31/2024	\$62,573,000	\$60,495,000	\$2,077,000	96.7%
12/31/2025	\$65,663,000	\$63,719,000	\$1,944,000	97.0%
12/31/2026	\$68,804,000	\$67,038,000	\$1,766,000	97.4%
12/31/2027	\$71,973,000	\$70,412,000	\$1,561,000	97.8%
12/31/2028	\$75,217,000	\$73,891,000	\$1,326,000	98.2%
12/31/2029	\$78,533,000	\$77,319,000	\$1,214,000	98.5%
12/31/2030	\$81,924,000	\$80,834,000	\$1,090,000	98.7%
12/31/2031	\$85,382,000	\$84,430,000	\$952,000	98.9%
12/31/2032	\$88,885,000	\$88,086,000	\$799,000	99.1%
12/31/2033	\$92,438,000	\$91,808,000	\$630,000	99.3%
12/31/2034	\$96,080,000	\$95,636,000	\$444,000	99.5%
12/31/2035	\$100,160,000	\$99,920,000	\$240,000	99.8%
12/31/2036	\$104,402,000	\$104,387,000	\$15,000	100.0%
12/31/2037	\$108,856,000	\$109,087,000	(\$231,000)	100.2%
12/31/2038	\$113,523,000	\$114,024,000	(\$501,000)	100.4%
12/31/2039	\$118,367,000	\$119,163,000	(\$796,000)	100.7%
12/31/2040	\$123,435,000	\$124,553,000	(\$1,118,000)	100.9%
12/31/2041	\$128,751,000	\$130,221,000	(\$1,470,000)	101.1%
12/31/2042	\$134,252,000	\$136,105,000	(\$1,853,000)	101.4%
12/31/2043	\$139,967,000	\$142,238,000	(\$2,271,000)	101.6%
12/31/2044	\$145,912,000	\$148,638,000	(\$2,726,000)	101.9%

Projected Valuation Results

Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded/(Overfunded) Actuarial Accrued Liability	Funded Ratio
12/31/2045	\$151,894,000	\$155,114,000	(\$3,220,000)	102.1%
12/31/2046	\$158,096,000	\$161,853,000	(\$3,757,000)	102.4%
12/31/2047	\$164,501,000	\$168,842,000	(\$4,341,000)	102.6%
12/31/2048	\$171,121,000	\$176,095,000	(\$4,974,000)	102.9%



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5F: Discussion and Possible Action on fiscal year 2025 Finance Policy

Presenter Kat Harvey, Director of Administration

Background Information

Below is a summary of the revisions to the Travis CAD Finance Policy, organized by policy section. The proposed effective date of the updated policy is September 1, 2025, in line with the effective date of Senate Bill 1173.

- Section 4.1.1 – Updated the competitive bidding threshold per Senate Bill 1173.
- Section 4.2.1 – Competitive Bid Process
 - Extended the required advertising period from 7 days to 14 calendar days.
 - Updated BOD report and recommendation per Senate Bill 1173.
 - Added language regarding open records and confidentiality of information contained in those documents.
- Section 6.13 – A new section detailing accounting treatment of leases and SBITAs under GASB 87 and GASB 96.
- Section 9.2 – Removed the 6-year limitation on auditors; Added requirement to conduct competitive bidding at least every 6 years to select the most qualified candidate.
- Section 10.8 – Added Reserves created since last policy adoption. Reserve for ARB Operations, Market Data Purchases, & Board Elections.
- Administrative Updates
 - Updated job titles and role references for accuracy.
 - Reassigned employee receivables under Human Resources (Section 3.3.1).
 - Replaced outdated terminology with GFOA guidance. (Section 9.2)
 - Updated General Ledger Codes to match current account codes (Section 9.7)
 - Updated the process to align with current practice (Section 9.8.6 & 9.9.4)

Staff Recommendation & Motion Language

Staff recommends the adoption of the revised TCAD Finance Policy as presented.

I move to approve and adopt the Travis CAD finance policy effective September 1, 2025.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

RESOLUTION 20250814-5F

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT, ADOPTING THE TRAVIS CENTRAL APPRAISAL DISTRICT FINANCE POLICY ATTACHED HERETO AS EXHIBIT "A"; DECLARING THAT THE BOARD OF DIRECTORS HAS COMPLETED ITS REVIEW OF THE FINANCE POLICY OF THE DISTRICT AND THAT EXHIBIT "A" RECORDS ANY CHANGES TO THE FINANCE POLICY AND PROVIDES FOR AN EFFECTIVE DATE.

WHEREAS, The Travis Central Appraisal District Finance Department has submitted the Finance Policy and Procedures to the Board of Directors of the Travis Central Appraisal District for the annual review.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT:

SECTION 1. That the Travis Central Appraisal District Finance Policy attached hereto as Exhibit "A" be and the same is hereby adopted and shall govern the finance policies for the District from and after the effective date of this resolution.

SECTION 2. That the Board of Directors of the Travis Central Appraisal District has completed its review of the finance policy and any changes made to the finance policy are recorded in Exhibit "A" hereto.

SECTION 3. That all provisions of the resolutions of the Travis Central Appraisal District in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 4. That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution which shall remain in full force and effect.

SECTION 5. That this resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the Board of Directors of the Travis Central Appraisal District on this 14th day of August, 2025.

TRAVIS CENTRAL APPRAISAL DISTRICT:

James Valadez, Chairman
Board of Directors

ATTEST:

Nicole Conley, Secretary
Board of Directors

Travis Central Appraisal District Finance Policy

850 E Anderson Lane
Austin TX 78752
PO Box 149012
Austin, TX 78714
512-834-9317

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1 Introduction

1.1 Purpose

This Finance Policy is to be used as the central source of reference to establish policies and delineate procedures for the effective and consistent management of financial operations of the Travis Central Appraisal District, hereinafter referred to as the District. This policy is intended to be general in some areas so that managers will have the flexibility to modify workflow responsibilities without constant revision of this policy.

1.2 Maintenance

Recommendations for changes and modifications should be submitted in writing to the Finance Director. The recommendations that are approved by the Finance Director will then be reviewed by the Chief Appraiser. If approved by both the Chief Appraiser and the Finance Director, the recommended revision will be submitted to the District's Board of Directors for approval.

2 Policy Overview

2.1 Revenue Policy

Specific information about the revenue policy can be found in the Revenue Policy section of this finance policy.

1. **Revenue Recognition:** Revenues shall be recorded on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, i.e., when they become both measurable and available.
2. **Daily Deposits:** In accordance with this finance policy, the District shall require weekly deposits of receipts only when the money on hand amounts to at least \$1,000. Any funds not immediately deposited shall be appropriately safeguarded in a locked file cabinet in the Finance Director's office.
3. **Monitoring Revenue:** District finance staff shall monitor revenues as billed and collected and shall report to the Board of Directors no less than quarterly on any past-due or uncollectible amounts.
4. **Authority:** The Finance Director shall be responsible for designing, implementing, monitoring, and amending accounting procedures as necessary, including internal controls, for the billing, recording, and reporting of all district revenues in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any changes to revenue procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

2.2 Cash Disbursement Policy

The cash disbursement section of this finance policy provides specific information about purchasing requisitions, competitive bidding, encumbrances, and accounts payable.

1. **Centralized Purchasing:** The District will operate under a centralized purchasing concept.
2. **Payments:** Local governments and state agencies are required to pay all bills owed within 30 calendar days. The District adheres to this requirement. Any deviations from this requirement are reported to the Chief Appraiser.
3. **Monitoring:** District finance staff shall monitor cash disbursements and report all capital asset purchases to the Board of Directors at least quarterly. The cash disbursements section of this finance policy outlines specific purchasing limitations.

4. **Authority:** The Finance Director shall be responsible for designing, implementing, monitoring, and amending, as necessary, accounting procedures, including internal controls, for the district's purchasing and cash disbursement functions in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any change to cash disbursement procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

2.3 Operating Budget Policy

Additional information on the operating budget can be found in the operating budget section of this finance policy.

1. **Planning:** The District will prepare a five-year operating budget projection annually, which will include projections of capital expenditures for the next five years.
2. **Performance Measures:** The District will integrate performance measures and productivity indicators into its budgetary process whenever feasible.
3. **Periodic Reporting:** The Finance Director shall present budget-to-actual financial reports to the Board of Directors at each regularly scheduled board meeting and bi-weekly to the Chief Appraiser.
4. **Balanced Budget:** The District shall submit a balanced budget wherein budgeted operating expenditures shall equal budgeted operating revenues.

2.4 Asset Management and Capital Improvement Policy

The capital assets section of this finance policy provides additional information on asset management and capital improvements.

1. **Planning for Operational and Maintenance Costs:** The District shall utilize an equipment replacement schedule to plan major operational and maintenance asset acquisitions on a systematic, comprehensive, and entity-wide basis.
2. **Asset Condition:** The District will maintain all assets at a level adequate to comply with all regulatory requirements and to minimize future replacement and maintenance costs.
3. **Planning:** The District will annually update a ten-year capital improvement program, identifying and describing each capital project along with the estimated cost.

4. **Capitalization:** The District will capitalize all asset costs that are \$1,000 or more and whose useful life is more than one year.

2.5 Cash Management and Investment Policy

1. **Written Policy:** The District's investment policy must be written and in compliance with all applicable state and local laws. The policy must be reviewed on an annual basis by the Board of Directors and approved through a resolution.
2. **Objectives:** The primary objectives of investment activities, in priority order, shall be preservation of principal, liquidity, and yield.
3. **Periodic Reporting:** The District shall provide quarterly investment reports to the Board of Directors.
4. **Treasury Services:** The District shall prepare a Request for Proposal (RFP) for banking services every 2 years, with the option to renew the contract for an additional 2 years.

2.6 Accounting Policy

1. **Authority for Accounting Procedures:** The District will establish and maintain the accounting system according to Generally Accepted Accounting Principles (GAAP) and all applicable state and local laws.
2. **Annual Audit:** An independent public accounting firm will perform an annual audit and issue an official opinion on the annual financial statements and a management letter indicating any suggestions for improvement or areas of concern.
3. **Transparency:** Full disclosure will be provided in the financial statements.
4. **Financial Report:** Upon completion of the financial audit, the district shall prepare the Annual Comprehensive Financial Report (ACFR), which will be submitted to the Government Finance Officers' Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.

2.7 Accounting Reserves Policy

1. **Source of Resources:** There shall be deposited, into specific general fund reserve funds, contributions from the general fund in amounts determined by the District Board of Directors.
2. **Operation of Fund:** The budget submission for each year shall include a recommendation for a general fund contribution to established general fund reserve funds. Prior to the end of each fiscal year, the District will prepare a report of any estimated surplus funds. If the Board of Directors decides to do so, a budget amendment will be prepared and approved by the Board of Directors. This budget amendment may allocate any general fund surplus funds to specific general fund reserve funds.
3. **Fund Manager:** The Finance Director shall administer all general fund reserve funds within the financial management system and shall serve as the reserve fund manager.
4. **Reporting:** A report of available reserve fund balances shall be presented to the board of directors quarterly at a regularly scheduled board meeting. Per GASB No. 54, all established reserves for the District will be treated as a committed fund balance and will be transferred to the designated fund through approval by the District's Board of Directors

3 Revenue Policy

3.1 General Information

3.1.1 Payments Received

The procedures for processing payments received by the District for assessments or other accounts receivable shall be in the manner prescribed by the cash receipts policy. Each individual cash receipt item shall be recorded in the appropriate subsidiary ledger and the general ledger. Revenues shall be recorded on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. The District requires weekly deposits of receipts only when the money on hand amounts to more than \$1,000. Any funds not immediately deposited shall be appropriately safeguarded in a locked file cabinet in the Finance Director's office.

3.1.2 Reporting of Open Balances

A report of all open balances shall be prepared at the end of each reporting period. This report shall balance with the period ending balance of the general ledger.

3.1.3 Records and Filing Procedures

A record shall be kept for each taxing unit of all accounts receivable items. The records shall be maintained in the Administration Department. Copies of statements and other correspondence relating to these accounts shall be kept in these files while the account is active. Inactive files and records may be transferred to the Records Management Officer in accordance with the TCAD Records Retention Policy.

3.2 Assessments and Other Accounts Receivables

Funds of the District are provided by the taxing jurisdictions within the boundaries of the District as prescribed by Chapter 6, Texas Property Tax Code. Under the authority of the Texas Property Tax Code and other statutes, the District shall establish assessments receivable (from taxing jurisdictions).

3.2.1 Assessments

1. **CALCULATION OF TAXING UNIT CONTRIBUTIONS-** Each taxing unit participating in the District shall be allocated a portion of the total amount of the District's budget. This portion is equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount

of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more appraisal districts, only the taxes imposed in a district are used to calculate the unit's cost allocations in that district. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district (Sec. 6.06 (c), Texas Property Tax Code).

2. **QUARTERLY BILLINGS-** The billing of assessments of the current year's budget shall be made in four installments, inclusive of adjustments. Each taxing unit shall be mailed an invoice showing the amount to be paid for the quarter. The invoice shall be mailed at least thirty days before the due date. The due dates shall be noted on the invoice. All amounts received in the District's office shall be forwarded to the District's depository.

3. **ASSESSMENTS DUE DATE-** Each taxing unit shall pay its allocation in four equal payments, payable prior to the beginning of each calendar quarter. The first payment is to be made before January 1 of the year in which the budget takes effect. A payment shall be delinquent if not paid on the last day of the quarter in which it is due. All delinquent payments incur a penalty of 5 percent of the quarterly assessment and accrue interest at an annual rate of 10 percent during the period where the assessment remains unpaid, as outlined in the Texas Property Tax Code.

4. **ASSESSMENT RECEIVABLE SUBSYSTEM-** An assessment receivable subsystem within the District's accounting system shall be established in which all taxing unit budget assessments are controlled. The subsystem shall contain the name and jurisdiction code of the taxing unit, the amount of the assessment, the balance forward, the penalty and interest incurred, and the total amount due. The subsystem shall also contain the taxing unit master file listing the presiding officer, tax assessor/collector (if applicable), and mailing address. Changes to the taxing unit master file shall be in writing and shall be approved by the Finance Director before changes are made. It is the responsibility of the Finance Director to maintain the subsystem.

5. **ASSESSMENT INVOICE-** Upon recording the calculated amounts of the taxing unit assessments in the assessment receivable subsystem, an invoice for each taxing unit shall be produced. Unless otherwise requested by the taxing unit, the invoice will be mailed to the presiding officer of the taxing unit, and a copy will be maintained in the assessments receivable file.

3.3 Charges for Services

The District also receives funds from other sources, such as the sale of data and surplus supplies and equipment.

3.3.1 Other Accounts Receivables

Certain District expenses, such as copies of public records, computer time, and the sale of surplus equipment, are reimbursable to the District. These expenditures are considered outside the governmental function of the District.

1. **PAYMENT FOR SERVICES:** Payment shall be made before services are provided by the District. In those cases where the actual cost of services cannot be determined until after the services are performed, an estimate of costs shall be prepared, and a deposit shall be secured from the buyer. Before delivery of the final product, any amount due from the buyer shall be collected.
2. **EXCEPTIONS TO PAYMENT IN ADVANCE:** In certain circumstances, services are provided whereby deposits or payments in advance are not practical or lawful. For example, payments for selection of health benefits under the provisions of the *Consolidated Omnibus Budget Reconciliation Act (COBRA)* may be made after services are provided. Payments from taxing units for special services may be deferred until revenues become available to the taxing unit.
3. **ACCOUNTS RECEIVABLE:** In circumstances where payments for services are not made in advance, the unpaid item becomes a receivable for the District immediately.
4. **OTHER ACCOUNTS RECEIVABLE SUBSYSTEM:** The District shall establish a separate accounts receivable subsystem within its accounting system for other accounts receivable items as defined above.
5. **STATEMENTS FOR OTHER ACCOUNTS RECEIVABLE:** The Finance Director shall generate statements and deliver the statements to the person or organization responsible for the receivable on a monthly basis. **Employee receivables are excluded from this process and shall be handled by the District's HR Department.**

4 Cash Disbursements Policy

4.1 Purchasing

The District will operate under a centralized purchasing concept. The Finance Director shall direct all purchasing activities and is responsible for the acquisition and distribution of equipment, supplies, materials, and services. Purchases shall be made in accordance with these policies and procedures as well as all applicable state and federal laws.

4.1.1 Purchasing Limitations

Purchases made by the District are governed by Section 6.11, Texas Property Tax Code, Chapter 252 of the Local Government Code, and these policies and procedures.

1. **PURCHASES GREATER THAN \$100,000-** All purchases exceeding \$100,000 require approval by the Board of Directors, pursuant to internal District policy. In accordance with Chapter 252 of the Local Government Code, as referenced in Section 6.11 of the Texas Property Tax Code, formal competitive bidding is required for purchases exceeding \$100,000. The District may not enter into a contract over this threshold unless the proposed contract complies with competitive bidding requirements or alternative procurement procedures as prescribed by state law.
2. **PURCHASES BETWEEN \$3,000 AND \$100,000-** Purchases between \$3,000 and the threshold requiring Board approval (\$100,000) must include at least three written competitive quotations. These quotes must be submitted in writing to the Finance Director. In making an expenditure of more than \$3,000 but less than \$100,000, the CAD Finance Staff shall contact at least two historically underutilized businesses on a rotating basis, based on information provided by the comptroller pursuant to Chapter [2161](#), Government Code. If the list fails to identify a historically underutilized business in the county in which the municipality is situated, the municipality is exempt from this section.
 - a. Purchases less than \$1,500 can be authorized by the Department Director.
 - b. Purchases less than \$10,000 but more than \$1,500 can be authorized by the Finance Director.
 - c. Purchases greater than \$10,000 must be authorized by the Chief Appraiser.
3. **PURCHASES LESS THAN \$3,000-** A micro-purchase is a low-dollar purchase of supplies or services of like kind, where the aggregate cost does not exceed an organization's predefined purchasing threshold. The District's Finance Director is

authorized to approve all purchases under \$3,000 without requiring competitive bidding.

4. **EMERGENCY PURCHASES-** Exceptions to the above limitations are permissible only in emergencies where delay would endanger the public or employee welfare, such as sewer, water or power failure, fuel shortage, transportation delay, or fire and health hazards. A full list of applicable exceptions is available in the Local Government Code, Chapter 252. Purchases under this provision require approval from the Chief Appraiser.
5. **PROFESSIONAL SERVICES-** Purchases of professional services shall be approved by the Chief Appraiser and, if necessary, the Board of Directors.

Dollar Range	Formal competitive bidding required?	Policy	Legal Requirement
\$0 - \$2,999	No	Micro-purchase rules	None
\$3,000 – \$10,000	No	At least three written quotes; Finance Director Approval	Must contact at least two HUBs on a rotating basis (§252.0215)
\$10,000 – \$99,999	No	At least three written quotes; Chief Appraiser Approval	Must contact two HUBs on a rotating basis (§252.0215)
\$100,000 +	Yes	Formal sealed bid/RFP (§252.021)	Formal sealed bid/RFP (§252.021); HUB automatically included in process

This chart summarizes policy and statutory requirements

**HUB = Historically Underutilized Business, as defined by the Texas Comptroller.*

4.1.2 Purchase Orders

A purchase order form is a numerically controlled form used by the District as a document of fund encumbrance and control. Purchase orders are issued in response to a request (oral or written) by a department director or manager. It must be completed in full and approved by the Finance Director, and in certain instances, the Chief Appraiser. Purchase orders for less than \$3,000 may be approved by a member of the Finance Department. All purchase orders for more than \$3,000 but less than \$10,000 must be approved by the Finance Director. All purchases over \$ 10,000 must be approved by the Finance Director and the Chief Appraiser.

1. **FORM AND DISTRIBUTION-** A purchase order is distributed as defined below.
 - a. The purchase order shall be delivered to the vendor by mail or any electronic means, as directed by the vendor's submission procedures.
 - b. A copy of the purchase order shall be maintained in the District's purchasing records and retained in accordance with the District's records retention policy.
2. **REGISTER OF PURCHASE ORDERS-** The Finance Director shall maintain a register of all purchase orders issued. The register may be kept using electronic media. The register shall include the purchase order number, name of vendor, amount, date issued, and any other information as necessary.
3. **SPLITTING PURCHASE ORDERS-** Splitting orders to avoid the competitive bidding requirements is strictly prohibited and against the law.

4.2 Competitive Bidding

Purchases subject to competitive bidding as required by Section 6.11, Texas Property Tax Code, and Chapter 252, Subchapter B of the Local Government Code shall be approved by the District's Board of Directors.

4.2.1 Competitive Bid Process

1. **PREPARATION OF BID SPECIFICATIONS-** Bid specifications shall be prepared by the requesting department in consultation with the Finance Director. Specifications shall be delivered to the Chief Appraiser for approval before being posted.

- 2. NOTICE REQUIREMENTS-** The notice shall be published on the District's website. **The Request for Proposal, or other competitive bidding document, must be posted for at least 14 days.** The notice shall state the time and place where bids will be received, a brief description of the purchase contract, the time and place where the proposals shall be submitted, the name and telephone number of the person to contact for copies of the specifications, and a statement that the bids shall be sealed. Offerors shall be treated fairly and equally with respect to any opportunity for discussion and revision of proposals. To obtain the best final offers, revisions will not be permitted after the submission deadline.
- 3. RECEIPT OF BIDS-** Bids shall be received up to the time provided in the specifications and notice. The employee responsible for receiving the sealed bids shall date and time stamp the bid envelopes. The envelopes shall remain sealed until the time provided for opening bids.
- 4. OPENING BIDS-** Bids shall be opened in an open session with at least the Chief Appraiser, Finance Director, and an employee from the requesting department, unless specified otherwise in the proposal documents. Any vendor or other person shall be permitted to attend the bid opening. At the bid opening session, all bids received in a timely manner shall be read aloud. Bids received after the time provided in the specifications shall not be opened or read and shall be returned to the person or firm submitting the bid.
- 5. BID TABULATION-** The Finance Director or his/her designee shall review and tabulate the bids as soon as practicable after the bid opening.
- 6. BID RECOMMENDATION-** Upon completion of the bid review and tabulation, the Finance Director shall prepare a report to the Chief Appraiser stating the nature of the bid, the tabulation of the bids and a recommendation as to the lowest, and most responsible bidder or the bidder who provides goods or services at the best value for the District. **The report and recommendation shall be placed upon the Board of Directors meeting agenda for board consideration if the total cost exceeds \$100,000 as stated in section 4.1.1.**
- 7. AWARD OF CONTRACT-** The Board of Directors shall review the bids received and the report prepared by the Finance Director and, if action is desired, award a contract to the lowest, most responsible bidder or the bidder who provides goods or services at the best value for The District. In determining the best value for the District, the District may consider:

- a. The purchase price;
- b. The reputation of the bidder and of the bidder's goods or services;
- c. The quality of the bidder's goods or services;
- d. The extent to which the goods or services meet the District's needs;
- e. The bidder's past relationship with the District;
- f. The total long-term cost to the District to acquire the bidder's goods or services; and/or
- g. Any relevant criteria specifically listed in the request for bids or proposals.

Before awarding a contract under the above criteria considerations, the District must indicate in the bid specifications that the contract may be awarded either to the lowest bidder or the bidder who provides goods or services at the best value to the District. The Board has the right to award a contract to one or more bidders for all or part of the purchase and to reject all bids.

- 8. CHANGE ORDERS-** The Board of Directors shall be authorized to approve change orders to increase the total contract amount. The Chief Appraiser shall be authorized to approve change orders to decrease the total contract amount.

- 9. EXCEPTIONS-** Sections 252.022 of the Local Government Code contain numerous exceptions to the competitive bidding requirements. The Chief Appraiser shall determine whether a proposed exempt contract shall be submitted to voluntary competitive bidding.

- 10. EFFECT OF NON-COMPLIANCE-** A contract awarded in violation of these policies and procedures or in violation of applicable statutes will be considered null and void.

- 11. OPEN RECORDS-** All bid documents, specifications, and contracts are public records and shall be open to public inspection during and after the time bids are opened. Bids and proposals submitted under the competitive proposal procedures shall be open to public inspection after the time a contract is awarded. **Certain aspects of the bid documents or the contract may be confidential under the Public Information Act. Consultation with the District's attorney is required in order to determine any confidentiality associated with those documents.**

4.2.2 Capital Purchases

The Finance Director and the Chief Appraiser shall approve purchases for capital equipment in accordance with Section 4.1.1 Purchasing Limitations.

1. **REQUEST AND APPROVAL-** The department director, the finance director, and the chief appraiser must complete and approve a request for capital purchases. This request may be submitted via email.
2. **BUDGETARY IMPACT-** Capital items requested that are not budgeted will require a budget line-item transfer of funds approved in another line item. If approved, the funds shall be transferred for capital acquisition.
3. **INVENTORY AND CONTROL-** The Finance Director shall establish a capital asset subsystem to inventory and control capital assets. The subsystem shall be maintained in accordance with the Capital Assets section of the Finance Policy.

4.2.3 Receipt of Equipment, Supplies, Materials, and Services

The Finance Department is responsible for equipment, supplies, materials, and services.

1. **AUTHORITY TO PAY INVOICES-** The receipt of goods or services authorizes payment of the invoice. The original purchase order information and authorization from Department Directors or division heads should be attached to the receiving report. Payment shall be made only for items or services actually received.

4.3 Encumbrances and Accounts Payable

This section details the procedures for establishing encumbrances and processing payments for vendor invoices. The purchase order shall be the authority to encumber the District's funds.

4.3.1 Vendor Payment Master Records

The Finance Director shall maintain permanent records for all encumbered items and vendor payments. In addition, a complete listing of all approved TCAD vendors shall be maintained and shall be known as the Vendor Master Files. Proof of receipt of goods or services, such as a packing list or a receiving report, should also accompany the invoice and purchase order, if available.

A report of all payments shall be provided to the Chief Appraiser at least monthly. Any payments over \$10,000 will also be provided to a representative of the Board of Directors for approval.

4.3.2 Encumbrances

1. Encumbering funds is the process of recording approved District obligations in the District's accounting system to reflect lawful indebtedness. The cycle of recording these obligations establishes reserves for encumbrances and is the accounting of approved purchase orders and contracts for expenditures.
2. It is the responsibility of the Finance Director to maintain the accounting system. Accounting for and changes to encumbrances shall be reported monthly.
3. The authority to encumber funds is the District's purchase order form, an approved request for purchase, or approved contract. No encumbrance shall be posted to the encumbrance subsystem unless proper approvals are affixed. The accounting copy of the encumbrance order is held for later processing through the accounts payable function.

4.3.3 Accounts Payable

The District adheres to the Prompt Pay Act. The Act is designed to encourage Texas governmental units to take advantage of discounts that may be offered for paying bills promptly. It requires all local governments and state agencies to pay all bills owed within 30 calendar days. The count for the 30-day payment period starts on the day after receipt of goods or services, or the date printed on the invoice, whichever is later.

The accounts payable function relates to the receipt and recording of vendor invoices, the preparation and processing of accounts payable vouchers, and the printing of checks to pay the District's indebtedness.

1. The accounting copy of the purchase order (and/or encumbrance order) shall be kept in an open purchase order file.
2. Upon receipt of a vendor invoice, the following documents shall be gathered and reviewed prior to preparation of an accounts payable voucher (check request):

- a. Accounting copy of the purchase order (if applicable);
 - b. A copy of the receiving report, which shall contain a listing of the items received from the vendor, time and date of the receipt, and signature of the District's employee who received the goods or services (if applicable);
 - c. The invoice from the vendor (original invoice); and
 - d. Any other documentation related to the transaction.
3. The gathered documents are matched and audited as to their accuracy. The following actions shall be taken to ensure accuracy and proper payment:
 - a. The vendor's name and address appearing on the invoice shall be matched to the vendor's name and address appearing on the purchase order and matched to the master vendor list.
 - b. The quantity and unit price of the goods or services appearing on the invoice shall be matched to the purchase order and to the receiving report.
 - c. The vendor's terms of payment on the invoice shall be reviewed for any possible discounts or late payment penalties.
 4. If any data is found to be different or incorrect during the matching and auditing process, the document shall be reviewed by the Finance Director, who shall take the necessary action to correct any discrepancies discovered prior to authorizing payment to any vendor.
 5. The approved invoice shall be entered into the accounting system for processing as an accounts payable item.
 6. Processing of checks for payment of accounts payable vouchers shall be accomplished through the accounting system. The system shall produce an audit trail of all payments to vendors and update encumbrances and expenditures. The system shall produce a listing of all checks written. Checks written shall be compared to the printed check listing and to the voucher and vendor invoices for accuracy.
 7. All paid vouchers, invoices, checks, and supporting documentation shall be scanned into the District's finance folder on the network. All documentation shall then be filed under the vendor's name. The hard-copy files shall be emptied and restarted each fiscal year. The files are to be turned over to the Records Management Officer at the end of the second year. The electronic copies of the documentation shall be kept on the network for three years (per TCAD's record retention policy).

8. An original check and a second check stub of each check shall be produced and shall be distributed as follows:
 - a. The original shall be distributed according to the cash disbursement procedures;
 - b. The check stub copy shall be attached to and filed with the paid vouchers, invoice, and supporting documents;
9. The original of any voided checks shall be filed in a numerical file by fiscal year. These voided checks shall be cancelled by writing the word "VOID" on the face. These voided checks shall be kept in a locked file cabinet.
10. At the end of each accounting period, all edited listings or reports produced by the accounting system shall be preserved. This may be done as an electronic copy. The records shall be kept until the disposal date as determined by the District's records retention policy.
11. Electronic payments through credit card payments or ACH transactions shall be used whenever possible. The District's goal is to reduce processing time and increase efficiency. All electronic payments shall be made through Wells Fargo Bank, N.A. Purchasing Card (CCER P-Card) or through an ACH transaction sent through Wells Fargo Bank, N.A. Any funds wired to a vendor must be approved by the Finance Director.

5 Operating Budget Policy

5.1 General Information

The District's annual budget shall be prepared and adopted in accordance with the provisions of Chapter 6, Texas Property Tax Code. The fiscal year for the District is the calendar year. A budget process that is well-integrated with other activities of the District, such as the planning and management functions, will provide better financial and program decisions and lead to improved governmental operations. The District's budget is considered a management control and planning tool and, as such, is incorporated into the accounting system of the District. An annual budget is legally adopted for the General Fund, and other funds if necessary. The District follows a balanced budget policy, meaning operating expenditures shall not exceed revenues received from the taxing units. The District also prepares a five-year budget forecast. This document is reviewed annually to make sure the District's current goals and objectives are aligned with the long-term goals and objectives. The District will integrate performance measures and productivity indicators into its budgetary process whenever feasible.

A good budget process:

- Incorporates a long-term perspective,
- Establishes linkages to broad organizational goals,
- Focuses budget decisions on results and outcomes,
- Involves and promotes effective communication with stakeholders, and
- Provides incentives to government management and employees.

5.2 Procedures for Preparations and Adoption

Each year the Chief Appraiser shall prepare a proposed budget for each of the operations of the District for the following fiscal year.

1. **CONTENT-** The proposed budget shall include a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and the estimate of the amount of the budget that will be allocated to each taxing unit. The district may also include any other additional information that they feel is beneficial.
2. **SUBMISSION TO TAXING UNITS AND BOARD OF DIRECTORS** - The Chief Appraiser shall submit copies to each taxing unit participating in the district and to the Board of Directors before June 15.
3. **PUBLIC HEARING-**The Board of Directors shall hold a public hearing to consider the budget. The Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in TCAD not later than the 10th day before the date of the hearing a written notice of the date, time

and place fixed for the hearing. The Board shall complete its hearings, make amendments to the proposed budget it desires, and finally approve a budget before September 15.

4. **DISAPPROVAL BY TAXING UNITS-** If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the Secretary of the Board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.
5. **AMENDING THE BUDGET-**The Board may amend the approved budget at any time, but the Secretary of the Board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the Board acts on it.

5.3 Reporting

The Finance Director shall ensure that reports demonstrating budget performance are prepared and made available monthly:

1. **FUND EXPENDITURE SUMMARY-** A fund expenditure summary for the general fund shall be generated monthly to present the general fund budget, the period expenditures, encumbrances, year-to-date expenditures, and the available balance for each account.
2. **DEPARTMENT EXPENDITURE SUMMARY-** A fund expenditure summary for each of the District's operating departments and divisions shall be generated monthly. These reports shall include the account status as presented by the Fund Expenditure Summary.
3. **REPORT DISTRIBUTION-** Monthly reports in the MIP accounting system via DrillPoint shall serve as the official source for these summaries. The reports shall be continuously accessible to the Chief Appraiser and updated each month.

6 Capital Assets

A capitalization policy is vital to the accounting and record-keeping functions of the District. Adequate and accurate records not only provide a basis for conformity in reporting, control, and accountability, but also aid in determining insurance values, maintenance costs, and replacement schedules. The purpose of the District's Fixed Asset Policy is to set forth guidelines for the physical and reporting control of the District's assets, including accountability over the assets, meeting financial reporting needs, and generating asset management information.

6.1 Definition

Capital Assets, also known as fixed assets or capital outlay items, have a useful life of more than one year and have an acquisition value of \$1,000 or more. Additions or improvements to capital assets that extend the useful life of the asset shall be capitalized if the addition has a value of more than \$1,000 and/or increases the useful life by more than one year.

6.2 Reason

This document is intended to describe the standard policies required for recording new fixed assets, updating or changing existing assets, and disposing of fixed assets. In addition, it is intended to provide the necessary steps to assist District personnel in the safeguarding, accounting for, and disposal of District assets.

6.3 Roles and Responsibilities

The major responsibilities each party has in connection with the Fixed Asset Policy and Procedures are as follows:

1. FINANCE DEPARTMENT
The Finance Department is responsible for the establishment and maintenance of an adequate fixed asset accounting system that allows for the proper presentation of fixed assets in the financial statements and the overall safeguarding of fixed assets.
2. FINANCE DIRECTOR
The Finance Director is responsible for ensuring the fixed asset accounting system is being properly maintained, including the identification of capital assets, accurate use of codes, determination of useful lives, reconciliation to the general ledger, and financial reporting. More specifically, the Finance Director is responsible for:

1. Effective administration and maintenance of the fixed asset accounting and control system
2. The proper tagging of all movable equipment;
3. Preparing an annual listing of all moveable equipment;
4. Physical inventories to verify the existence and condition of all fixed assets to ensure the accuracy of the District's accounting records;
5. Updating the fixed asset inventory based on inspection reports;
6. Evaluating loss, damage, destruction, disposal, theft, trade-ins, sale and/or transfer of District assets and providing recommendations with regard to the disposition of these assets;
7. Review and posting of depreciation through the Fixed Asset Module; Reconciliation of the fiscal year additions in the Fixed Asset Module to the general ledger;

3. PURCHASING/ACCOUNTS PAYABLE

The purchasing/accounts payable staff is responsible for ensuring that account codes are classified correctly for capital assets on purchase requisitions and invoices.

4. DEPARTMENT DIRECTORS

All department directors are responsible for:

1. Reading and understanding the Fixed Asset Policy;
2. Assuring that District property is given proper care and protection and is used for official purposes only;
3. Notifying the Finance Director whenever fixed assets are transferred, destroyed, stolen, or lost.
4. Identifying and reporting to the Finance Director any surplus property which is useable but not needed in his/her area, or which is beyond economic repair and therefore should be disposed of;
5. At no point in time are the department directors to dispose of any property of the District without proper approval from the Finance Director;
6. Assistance with the physical inventory processes.

6.4 Capitalization Policy

A capitalized fixed asset is property, such as equipment, buildings, and land, etc., with a cost of \$1,000 or more at the date of acquisition, with an expected useful life of more than one year. Capitalized fixed assets are acquired for the use in normal operations and are not for resale. All capitalized fixed assets are entered into the District's fixed asset software for inventory and financial reporting purposes.

Assets costing less than \$1,000 (inventory assets) are expensed in the period for which the expense is incurred, typically the fiscal year of purchase, and are not capitalized. Costs incurred to keep a capital asset in its normal operating condition that do not extend the original useful life of the asset or increase the asset's future service potential are not capitalized. These costs are expensed as repairs or maintenance. Any cost that improves the assets or extends the useful life of the asset will be capitalized. These costs either (1) increase the service capacity of the asset (i.e., effectiveness or efficiency) or (2) extend the estimated useful life of the asset. Improvements to capital assets will be treated as direct adjustments to the related asset.

6.5 Classification of Capital Assets

Capital fixed assets fall into many categories. The District has decided to classify its capital fixed assets into the following categories:

- 1) Building and Improvements
- 2) Land
- 3) Computer Equipment
 - a. Computer Equipment
 - b. Network Equipment
- 4) Furniture & Fixtures
- 5) Vehicles

6.5.1 Building and Building Improvements

Buildings are roofed structures used for the permanent or temporary shelter of persons or equipment. The building account includes the value of all buildings at purchase price or cost of construction. When buildings are constructed, all identifiable direct costs are included in the valuation. Direct costs include labor, materials, and professional services to construct the building, along with any other direct cost incurred during the period of construction to ready the building for its intended use. Building improvements are improvements made to an existing building. Any renovation or alteration to an existing building that adds useful space to the structure or extends the building's useful life will be considered a capital asset. Conversely, improvements that do not add useful space to the structure or extend the building's useful life will be considered maintenance and repair items.

6.5.2 Land

Land is the solid part of the earth's surface, whether improved or unimproved. The land account should include all land purchased, leased, donated, or otherwise acquired by the District. Purchased land should be carried on the records at cost. Donated land should be recorded at the appraised market value of the land at the time of its donation. Land improvements include excavation, fill and grading, removal, relocation, reconstruction, or property of other types such as railroads, telephone, and power lines, and the construction of retaining walls.

6.5.3 Computer Equipment

Computer equipment consists of long-lived capital assets that are normally technological in nature and are the basis of the District's IT infrastructure. Technology equipment includes all hardware, software, and cabling associated with the District's systems. Computer equipment includes both computer equipment (such as computer, printers, scanners, etc.) and network equipment (SAN storage devices, servers, etc.). The initial purchase of software will be capitalized if it meets the requirements under the capitalization policy; however, maintenance for the software will not be capitalized.

6.5.4 Furniture and Fixtures

Furniture and fixtures consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. Subclasses in this account include furniture, mail equipment, maintenance equipment, microfiche equipment, miscellaneous equipment, office equipment, and storage equipment.

6.5.5 Vehicles

Vehicles include any car, truck, SUV, delivery van etc. owned by the District. The purchase cost of the vehicle will be capitalized if it meets all requirements of the capitalization policy; however, maintenance and repair of the vehicles will be expensed in the period in which they are incurred.

6.6 Other Capital Assets

Construction in Progress (CIP) is the cost of buildings or other capital projects that are under construction as of the balance sheet date. CIP represents a temporary capitalization of labor, materials, and equipment of a construction project. When the constructed asset is substantially complete, costs in the CIP account are classified to one or more of the major asset categories, and corresponding reductions must be made to the CIP account.

6.7 Acquisition of Capital Equipment

The acquisition of fixed assets starts with the creation of the purchase request. The purchase order for capital equipment should itemize the equipment being requested. Purchases are subject to fund availability and budget limitations.

Special requirements do exist for certain types of movable equipment. For example, furniture purchases must conform to the standards developed by the Finance Director. Additionally, Computer IT equipment purchases must be approved by the IT Director. These approvals must be in writing.

When the item is received and the invoice is sent to Accounts Payable for processing, the invoice sent to Accounts Payable should clearly indicate the Purchase Order number it is attached to, particularly for items that arrive in various stages with separate invoices. The Finance Director is responsible for reconciling the capital assets purchased and adding the items to the Sage Fixed Assets system.

6.8 Ownership of Capitalized Assets

Generally, the District owns all fixed assets purchased with District funds (includes restricted and unrestricted funds). At no point in time will ownership of an asset belong to employees if the asset was purchased with District funds.

6.9 Tagging Fixed Assets

Maintaining positive identification of assets is the primary purpose of tagging. Tagging is important to:

- Provide an accurate method of identifying individual assets,
- Aid in the annual physical inventory,
- Control the location of all physical assets,
- Aid in the maintenance of fixed assets, and
- Provide a common ground of communication for both the Finance Department and the assets' users.

Generally, all fixed assets meeting the capitalization criteria are tagged when received by the purchasing department. IT equipment is usually tagged by the IT department and the information is sent via e-mail to the Finance Director.

For items that are not easily affixed with an asset tag, the asset number is still recorded in the Fixed Assets Module, but not physically attached to the asset. Tags for capitalized assets that are not tagged are placed in the District's fixed asset software, and a record of non-tagged assets is maintained outside of the fixed asset software. A description of the asset is also recorded, including location details.

Assets not needing a tag are:

- Buildings
- Land
- Land Improvements
- Some building improvements
- Large network computer equipment

CAUTION: Do not tag artwork, sensitive technical equipment, or other items where tagging will affect its function, value, or the ability to return it under warranty. A file for all untaggable capital assets must be maintained by the Finance Director.

6.10 Depreciation Policy

Depreciation is the allocation of the total acquisition cost of a capital fixed asset over its estimated useful life. Land, certain land improvements, construction-in-progress, inexhaustible works of art, historical treasures, and similar assets are not depreciated. Land is considered to have an unlimited useful life, and its salvage value is unlikely to be less than its acquisition cost. Certain land improvements may be considered to have an unlimited useful life and therefore are not to be depreciated.

Depreciation of fixed assets is computed on a straight-line basis over their estimated useful lives (capitalized cost divided by useful life) as follows:

Building	30-50 years
Building Improvements	10-50 years
Land Improvements	10-50 years
Furniture & Fixtures	3-10 years
Computer Equipment	3-10 years
Vehicles	5-10 years

The Finance Director will assign a useful life based on the type of asset. The useful lives described above are just guidelines. A determination of useful life will be made by the Finance Director for each specific capital fixed asset purchased based on past experience. The District uses a monthly depreciation convention. Depreciation of the asset begins the month after purchase.

6.11 Accounting for Capital Fixed Assets

The Fixed Asset module requires periodic updating (annual inventory) and maintenance, including reconciliation to the general ledger, to remain current and valuable. The District will perform a physical inventory periodically. The ultimate responsibility of the physical inventory falls with the Finance Director, but all department directors should assist in the process as needed. Advance notice will be given to individual departments regarding dates. The purpose of a physical inventory is to verify the existence and condition of fixed assets and ensure the accuracy of District accounting records.

All fixed asset acquisitions, transfers, sales of surplus, disposals, and corrections must be entered into the system in a timely manner. It is imperative that those responsible comply with this document to establish and maintain accurate fixed asset records.

6.12 Disposition of Fixed Assets

The Finance Director is responsible for changing the status of records when an asset is disposed of. In general, surplus or obsolete equipment may be disposed of by transferring to another department, discarding/scraping, trading in, donating, or selling the asset. The Finance Office will provide the approvals necessary to proceed with the disposition of the asset.

If an asset is to be moved from one location to another or from one department to another, the Finance Department must be notified (written or oral). Under no circumstances should any District-owned property be moved without prior consent. The Finance Director will provide the approvals necessary to proceed with the movement of the asset.

6.13 Lease and SBITA Accounting Policy

In accordance with Governmental Accounting Standards Board (GASB) Statements No. 87 and No. 96, the District will recognize qualifying leases and subscription-based information technology arrangements (SBITAs) as capital assets and liabilities for financial reporting purposes.

A lease is defined as a contract that conveys control of the right to use a nonfinancial asset, such as buildings, vehicles, or equipment, for a period of time in exchange for consideration (GASB 87). A SBITA is defined as a contract that conveys control of the right to use another party's IT software, either alone or in combination with tangible capital assets, for a specified term in exchange for consideration (GASB 96). This policy applies to all departments and all agreements with a noncancelable term greater than 12 months unless specifically excluded.

Departments entering into lease or subscription agreements must notify the Finance Director prior to execution. The Finance Director will review each agreement to determine whether it qualifies under GASB 87 or GASB 96 and will ensure the appropriate accounting treatment is applied.

If an agreement qualifies, the Finance Director will complete the entry of the lease details in the District's leasing software once the agreement is determined to fall under GASB 87, GASB 96, or regulated lease guidance.

A lease or subscription liability and a corresponding right-to-use asset will be recorded at the commencement of the term. The liability is measured at the present value of expected payments. The asset includes the liability amount plus any prepayments or direct costs necessary to place the asset into service. The asset will be amortized over the shorter of the lease/subscription term or the useful life of the underlying asset.

Leases and SBITAs will be capitalized if the value of the agreement meets or exceeds the District's \$1,000 capitalization threshold. Agreements below this threshold will be expensed but may still require disclosure in the financial statements.

Leases and SBITAs will be reviewed annually or upon modification to determine whether remeasurement or other accounting updates are required due to changes in payment terms, lease duration, or other material terms.

7 Cash Management and Investment Policy

Funds received by the District shall be deposited with the District's depository and may be disbursed only by written check, draft, or order signed as required by this policy. The District's depository shall be designated in the manner prescribed by Section 6.09, Texas Property Tax Code.

7.1 The District's Depository

As required by Section 6.09, Texas Property Tax Code, the District's Board of Directors shall solicit bids for the purpose of establishing the District's depository. The depository shall serve as the depository for all or part of the District's funds. The depository shall also perform various banking functions for the District.

1. **DEPOSITORY CONTRACT-** The District shall execute a written depository contract agreement with the selected depository. The depository agreement may be for a period of two years with the option to renew for an additional two years.
2. **PLEGGED SECURITIES-** Upon selection and execution of the depository contract, the depository shall pledge an amount equal to 100% of the amount of funds on deposit at any time. To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, they shall be secured in the manner provided by law for the security of funds of municipalities. Pledge securities shall be held for safekeeping in a Federal Reserve Bank with safekeeping receipts issued to and held by the District.
3. **RELEASE OR SUBSTITUTION OF SECURITIES-** The District may release or allow substitutions of required securities as prescribed by Section 116.082 of the Local Government Code.
4. **RESPONSIBILITY-** The Finance Director is responsible for and is authorized to require, release, or allow substitutions of pledged securities unless otherwise prescribed.

7.2 Cash Receipts

Funding for the District is provided by taxing units within the boundaries of the District as prescribed by Chapter 6, Texas Property Tax Code. The District also receives funds from other sources, such as the sale public data and the sale of surplus equipment.

1. **RECEIPTS-** Quarterly assessment receipts from taxing units and cash collected from other parties shall be forwarded to the Finance Director. The Finance Director or his/her designee shall log the week's receipts, endorse all checks and bank drafts with a closed endorsement, prepare a deposit ticket, and forward the completed deposit to the District's depository. The deposit of checks may be done electronically.
2. **POSTING TO LEDGERS-** The individual items of the deposit shall be posted to the appropriate accounts receivable subledger in the general ledger.
3. **UN-DEPOSITED CASH AND CHECKS-** Any cash, checks or drafts received throughout the week shall be secured in a locked area under the custody and control of the Finance Department. All cash and checks exceeding \$1,000 shall be deposited at the end of every week.

7.3 Investment Policy

See TCAD's [Investment Policy](#) for all policies involving the investment of the District's funds.

8 Retirement Fund Policy

8.1 Purpose

The purpose of this Investment Policy Statement (IPS) is to assist Travis Central Appraisal District in effectively supervising, monitoring, and evaluating the management of the Deferred Compensation Plan for Public Employees 457 Governmental Plan and Trust and Travis CAD 401a (Plan). The District has the authority to oversee the investment of the Plan's assets. The District will discharge its responsibilities under the Plan solely in the interests of Plan participants and their beneficiaries. The Plan's investment program is defined in the various sections by:

1. Stating in a written document the District's attitudes, expectations, objectives, and guidelines for the investment of all Plan assets.
2. Encouraging effective communication between the District and service vendors by stating the responsibilities of the District, the investment managers, the investment consultant (if one is selected), and the record keepers and administrators.
3. Establishing the number and characteristics of offered investment options.
4. Establishing procedures for selecting, monitoring, evaluating, and, if appropriate, replacing investment options.
5. Complying with all applicable ERISA, fiduciary, prudence, and due diligence requirements experienced investment professionals would utilize, and with all applicable laws, rules and regulations from various local, state, federal and international political entities that may impact the Plan assets.

This section has been formulated based on the District's consideration of the financial implications of a wide range of policies and describes the prudent investment process the District deems appropriate.

8.2 Statement of objectives

Background

Travis Central Appraisal District sponsors the Deferred Compensation Plan for Public Employees 457 Governmental Plan and Trust and Travis CAD 401a (Plan). The purpose of the Plan is to encourage employees to build long-term careers by providing eligible employees with a convenient way to save on a regular and long-term basis for retirement.

This policy has been arrived at upon consideration of a wide range of policies by the District, and describes the investment process the District deems prudent and appropriate. This process includes offering various asset classes and investment management styles that, in total, are expected to offer participants a sufficient level of overall diversification and help them to meet their total investment return objective over the long-term. The objectives of the Plan are:

1. Have the ability to pay all benefit and expense obligations when due.
2. Control and account for all costs of administering the Plan and managing the investments.
3. Follow but not formally adopt Department of Labor 404(c) safe harbor provisions, which include offering a mix of investment options that will allow Plan participants to build sufficiently diversified portfolios while taking into account their investment goals, risk profile, and time horizon.

8.3 Duties and responsibilities

8.3.1 The District

As fiduciaries under the Plan, the primary responsibilities of the District are:

1. Prepare and maintain this investment policy statement.
2. Provide sufficient asset classes with different and distinct risk/return profiles so each Plan participant can prudently diversify his/her account.
3. Prudently select investment options.
4. Control and account for all investment, record keeping, and administrative expenses associated with the Plan.
5. Monitor and supervise all service vendors and investment options.
6. Avoid prohibited transactions and conflicts of interest.

8.3.2 Custodian

Custodians are responsible for the safekeeping of the Plan's assets. The specific duties and responsibilities of the custodian are:

1. Maintain portfolio by legal registration.
2. Value the holdings.
3. Collect all income and dividends owed to the Plan.
4. Settle all transactions (buy-sell orders).
5. Provide monthly reports that detail transactions, cash flows, securities held and their current value, and change in value of each security and the overall Plan since the previous report.

8.3.3 Investment Consultant

The District has retained Mesirow Financial Investment Management, Inc. (MFIM), an objective third-party consultant, to assist the District in managing the overall investment process. MFIM will be responsible for assisting the District through a disciplined and rigorous investment process to help the Committee to meet the fiduciary responsibilities outlined in this investment policy statement.

8.4 Asset class guidelines

The District believes long-term investment performance, in large part, is primarily a function of asset class mix. The District has reviewed the long-term performance characteristics of the broad asset classes, focusing on balancing the risks and rewards.

Historically, while interest-generating investments, such as bonds, have the advantage of relative stability of principal value, they provide little opportunity for real long-term capital growth due to their susceptibility to inflation. On the other hand, equity investments, such as common stocks, have a higher expected return but also greater return variability. From an investment decision-making point of view, this variability of returns may be worth accepting, provided the participant's time horizon for the equity portion of his or her portfolio is sufficiently long (five years or greater).

Asset classes included in the Plan are as follows

- Aggressive Allocation
- Diversified Emerging Markets
- Foreign Small/Mid Growth
- Foreign Large Growth
- Foreign Large Blend
- Foreign Large Value
- World Stock
- Commodities
- Real Estate
- Small Growth
- Small Blend
- Small Value
- Mid-Cap Growth
- Mid-Cap Blend
- Mid-Cap Value
- Large Growth
- Large Blend
- Large Value
- World Allocation
- Target Date
- Retirement Income
- Moderate Allocation
- Conservative Allocation
- Convertibles
- World Bond
- High Yield Bond
- Multisector Bond
- Long Government
- Intermediate-Term Bond
- Inflation Protected Bond
- Intermediate Government
- Short-Term Bond
- Money Market

8.5 Implementation

The District will apply the following due diligence criteria in screening each investment option.

1. Regulatory oversight: Each investment option should be managed by: (a) a bank; (b) an insurance company; (c) a registered investment company (mutual fund); or, (d) a registered investment adviser.
2. Correlation to style or peer group: The investment option should be highly correlated to the asset class being implemented. This is one of the most critical parts of the analysis since most of the remaining due diligence involves comparisons of the investment option to the appropriate peer group.
3. Performance relative to a peer group: The investment option's performance should be evaluated against a respective peer group.
4. Performance relative to assumed risk: The investment option's risk-adjusted performance (Alpha and/or Sharpe Ratio) should be evaluated against a respective peer group.
5. Minimum track record: The investment option should have sufficient history so that performance statistics can be properly calculated.
6. Expense ratios/fees: The investment option's fees should be fair and reasonable.
7. Stability of the organization and investment policy: There should be no organizational problems or investment policy changes perceived to impact the investment option in a severely negative manner.
8. Legal: There should be no legal issues perceived to impact the investment option in a severely negative manner.

8.6 Monitoring

8.6.1 Performance Objectives

The District acknowledges that fluctuating rates of return characterize the securities markets, particularly during short-term time periods. Recognizing that short-term fluctuations may cause variations in performance, the District intends to evaluate investment performance from a long-term perspective.

The District is aware that the ongoing review and analysis of the investment options are just as important as the initial due diligence. The performance of the investment options will be monitored on an ongoing basis, and it is at the District's discretion to take corrective or preventative actions, such as replacing an investment option, if deemed appropriate at any time.

On a timely basis, but not less than annually, the District will meet to review whether each investment option continues to conform to the search criteria outlined in the Implementation section; specifically:

1. The investment option's performance and fees relative to those of its peers;
2. Consistency in the investment option's process and investment style;
3. Stability in the investment option's organization, investment policy, and/or personnel; and,
4. Any legal, SEC, and/or other regulatory agency proceedings affect the investment option's organization.

8.6.2 Benchmarks

The District has determined it is in the best interest of the Plan's participants that performance objectives be established for each investment option. Manager performance will be evaluated in terms of an appropriate market index (e.g., the Russell 1000 Index for a large-cap blend domestic equity manager) and the relevant peer group (e.g., the large-cap growth mutual fund universe for a large-cap growth mutual fund). A current list of available investment options can be viewed on the District's public drive. All employees of the District have access to the available investment options.

8.6.3 Watch List Procedures

An investment option may be placed on a Watch list and a thorough review and analysis of the investment option may be conducted, including but not limited to issues related to any of the following:

1. **Performance** - ranks all investment options versus their appropriate peers
2. **Organization** - tracks key investment personnel and ownership changes
3. **Legal** - discloses lawsuits, settlements, or regulatory issues
4. **Investment Policy** - identifies changes in strategy and/or target asset allocation
5. **Consistent Style** - pinpoints all issues pertaining to style based on historical returns
6. **Expenses** - compares fees to a peer group average to assess the competitiveness

The decision to retain or terminate an investment option cannot be made by a formula. It is the District's confidence in the investment option's ability to perform in the future that ultimately determines the retention of an investment option.

8.6.4 Review of the IPS

The District will review this policy at least annually to determine whether stated investment objectives are still relevant and the continued feasibility of achieving the same. It is not expected that the policy will change frequently. In particular, short-term changes in the financial markets should not require adjustments to the policy.

9 Accounting Policy

This section details the procedures for recording data to the general ledger and reporting the financial activities of the District. The general ledger is the record of the financial activities of the District. Financial statements summarize the general ledger and subsidiary ledgers for a given period. The District shall demonstrate, through the use of financial statements and schedules, how the resources of the District are being used.

9.1 Fiscal Year and Reporting Periods

The District's fiscal year shall begin on January 1 and end on December 31 of each calendar year. Interim financial statements shall be prepared by the Finance Director monthly and presented to the Board of Directors at each regularly scheduled meeting.

9.2 Financial Audits

The District's annual financial statements shall be audited by a public accounting firm annually as provided by state law. The examination shall be in accordance with generally accepted auditing standards. The examination shall include tests of the accounting records necessary to render an opinion of whether the financial statements fairly represent the District's financial position. The District shall prepare an **Annual Comprehensive Financial Report (ACFR)** in conformity with Generally Accepted Accounting Principles as published by the Governmental Accounting Standards Board, and the report shall be reviewed by the District's independent auditors.

1. **REQUEST FOR QUALIFICATIONS (RFQ)**- The district Finance Department shall prepare and publish a request for qualifications (RFQ) at least every 6 years to allow for interested independent auditors to submit their qualifications and potentially be selected through the RFQ process to conduct the annual financial audit for the District.

9.3 Basis of Presentation of Operations

The presentation of the District's operations shall be the fund accounting method. Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The following fund types and account groups shall be included in the financial statements:

1. **GOVERNMENTAL FUND-** A governmental fund is one through which all governmental functions of the District are financed. The acquisition and use of the District's expendable financial resources and the related liabilities are accounted for in the General Fund, a governmental fund. All proceeds of specific revenue sources that are restricted or committed to expenditures for a specified purpose (other than debt-service or capital projects) are reported in the Special Revenue Fund, a governmental fund. All financial resources that are restricted, committed, or assigned to expenditures for capital outlays should be accounted for in the Capital Projects Fund, a governmental fund. All financial resources that are restricted, committed, or assigned to expenditures for principal and interest should be accounted for in the Debt-Service Fund, a governmental fund. The governmental funds will use a modified accrual basis of accounting. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. **The creation and closing of all funds must be approved by the Chief Appraiser.**
2. **FIDUCIARY FUND-** A fiduciary fund accounts for assets held by TCAD in a trustee capacity or as an agent for individuals. TCAD shall account for the activities of the deferred compensation plan as an agency fund. An agency fund is custodial in nature and does not involve measurement of results of operation.
3. **ACCOUNT GROUPS-** Account groups are used to establish accounting control and accountability for the District's fixed assets and long-term obligations. The following are the District's account groups:
 - a. General Fixed Assets—This group of accounts is established to account for all the district's fixed assets.
 - b. General Long-term Debt- This group of accounts is established to account for all long-term obligations of the District.

9.4 Basis of Accounting

The modified accrual basis of accounting is used to account for governmental funds operations. Under this method of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term obligations, are recorded when the liability is incurred, if measurable.

9.5 General Ledger and Subsidiary Ledgers

All financial transactions of the District are recorded in the general ledger. A detailed listing of the accounts within the general ledger shall be prepared on a monthly basis. Subsidiary ledgers for cash, accounts receivable, accounts payable, payroll, and fixed assets shall be reconciled to the general ledger on a monthly basis. (For specific policies and procedures on reconciliations of subsidiary ledgers, see the month-end reporting policies and procedures and the year-end reporting policies and procedures below.)

9.6 Financial Statements and Reports

The following interim financial statements and reports (management operating statements and reports) shall be prepared from the general ledger at least once a month or on a more frequent basis as required. The Director of Finance is responsible for preparation of the statements and reports.

1. **BALANCE SHEET-** A balance sheet shall be prepared monthly to present recorded assets, liabilities and fund balances of the governmental funds
2. **STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-** This statement for the governmental funds shall be prepared monthly to present the period's revenues and expenditures. This statement also outlines the change in fund balance.
3. **BUDGET TO ACTUAL SUMMARY-** A fund expenditure summary for the general fund shall be prepared monthly to present the general fund budget, the period expenditures, encumbrances, year-to-date expenditures, and the available balance for each account.
4. **AGED RECEIVABLES --**A monthly report listing the delinquent taxing unit receivables shall be prepared monthly. This report shall present the name of the jurisdiction, amount delinquent, the days past due, and whether the amount is a regular quarterly payment or penalty and interest payment.
5. **OTHER REPORTS-** Other reports may be prepared or required for management control.

9.7 Chart of Accounts

The following account number ranges and account groups shall be used to establish the chart of accounts. The detailed chart of accounts may be changed from time to time to be more descriptive of transactions recorded in the general ledger.

10110-10199	Cash & Cash Equivalents	20110-20290	Accounts Payable
10210-10490	Accounts Receivables	30110-30199	Fund Balance
10510	Prepaid Expenditures	40100-40999	Expenditures
10610--10690	Fixed Assets & Accumulated Dep.	50110-50299	Revenues
		60000-60005	Interfund Transfers

9.8 Month End Closing Process

The month-end closing process is an accounting procedure undertaken at the end of every month to close out the current posting period. The purpose of this process is to have a snapshot of transactional activity at the end of the month. This snapshot is used as a planning tool for the remaining part of the year. The month-end closing process should be completed by the Finance Director and Finance Department staff.

9.8.1 Bank Statement Reconciliation

The first necessary step is to complete the reconciliation for all bank accounts. Some common adjustments that need to be made at the end of the month are any EFT payments that were not previously recorded and all monthly banking fees.

9.8.2 Transactions Not Yet Entered

All accounts payable transactions must be completed for the month that is being closed. Invoices for the closing month should be collected through the 10th of the following month and processed before the month-end closing process can continue.

9.8.3 Current Assets Reconciliation

All current asset accounts (i.e. accounts receivable, employee insurance receivables, COBRA Premiums Receivable, Prepaid Expenditures, etc.) should be reconciled. The reconciliation shall be saved to the Month-End Closings folder on the network.

9.8.4 Current Liability Reconciliations

All current liability accounts (e.g., accounts payable, Accrued Expenditures, Accrued Payroll, FIT Payable, Medicare Taxes Payable, TCAD Retirement Payable, Employee Payroll Deductions Payable, etc.) should be reconciled. The reconciliation shall be saved to the Month-End Closing folder on the network.

9.8.5 Other Reconciliations

Any other accounts that appear in the fund statements should be reconciled. The reconciliation shall be saved to the Month-End Closing folder on the network.

9.8.6 Chief Appraiser's Documentation Packet

Once all fund statement accounts have been reconciled, each reconciliation shall be printed and compiled into a month-end approval packet. An approval page shall be placed as the cover sheet. During the review process, the Finance Director shall conduct the initial review, initial each individual account reconciliation, and sign the approval page. The Chief Appraiser shall then complete the final review, also initialing each individual account reconciliation and signing the approval page to indicate final approval. Once all reviews are complete, the fully signed packet shall be scanned and uploaded to the appropriate folder within the accounting directory. All reconciliations and approvals shall be completed promptly following the close of each month.

9.8.7 Reports

After all reconciliations have been completed and the Chief Appraiser has reviewed the reconciliations, the Month-End Reports can be generated. The following month-end reports should be generated:

- a) Balance Sheet for the General Fund
- b) Balance Sheet for any other Governmental Fund
- c) Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund
- d) Statement of Revenues, Expenditures, and Changes in Fund Balance for any other Governmental Fund
- e) Budget to Actual for the General Fund
- f) Budget to Actual for any other Governmental Fund
- g) Any other report that is helpful in making future decisions should be printed and distributed to the requesting person.

9.8.8 Distribution

The reports above should be distributed to the Chief Appraiser, the District's Board of Directors, any Director who requests the statements, and any taxpayer who completes an open records request. The month-end financial statement should be provided to the Board of Directors at their next meeting after the month-end closing process is completed.

9.9 Year-End Closing Process

The Year-End closing process is conducted much like the month-end closing process. However, at year-end, the long-term accounts are also reconciled for the preparation of combining statements such as the Statement of Net Position and the Statement of Activities. This is also done for the preparation of audit materials for the Fiscal Year-End audit. This information will be supplied to the auditors when they are conducting fieldwork.

9.9.1 Month End Closing

The December month-end closing should be completed before the year-end closing process can begin. Complete the steps above before beginning the year-end closing process.

9.9.2 Long-Term Assets

All long-term asset accounts (i.e. Fixed Asset accounts including depreciation on the fixed assets) should be reconciled. The reconciliation shall be saved to the Year-End Closing folders on the network.

9.9.3 Long-Term Liabilities

All long-term liability accounts (i.e. Compensated Balances, Net Pension Liability, etc.) should be reconciled. The reconciliation shall be saved to the Year-End Closing folders on the network.

9.9.4 Chief Appraiser's Documentation Packet

Once all accounts have been reconciled, each reconciliation shall be printed and compiled into a year-end approval packet. An approval page shall be placed as the cover sheet. During the review process, the Finance Director shall conduct the initial review and sign the approval page. The Chief Appraiser shall then complete the final review, also signing the approval page to indicate final approval. Once all reviews are complete, the fully signed approval page shall be scanned and uploaded to the appropriate folder within the accounting directory. All reconciliations and approvals shall be completed promptly following the Fiscal Year-End audit.

10 Accounting Reserves Policy

Saving for future projects, acquisitions, and other allowable purposes is an important planning consideration for the district. Reserve funds provide a mechanism to legally save funds to finance all or part of future infrastructure and equipment. Planning today and saving incrementally for expected future events can help mitigate the financial impact of major, nonrecurring, or unforeseen expenditures on the District's annual operating budget. Saving for future capital needs can protect the budget against known risks (a potential lawsuit) or unknown risks (a flood).

10.1 Source of Resources

There shall be deposited, into specific general fund reserve funds, contributions from the general fund in amounts determined by the District Board of Directors.

Such contributions may consist of:

1. General fund resources identified in the adopted budget for a fiscal year as contributions to specific general fund reserve funds;
2. General fund expenses in amounts less than anticipated in the budget for a fiscal year; and
3. Other general fund resources deemed appropriate by the District's Board of Directors.

10.2 Operation of Fund

The budget submission for each year shall include a recommendation for a general fund contribution to established general fund reserve funds, **as District management deems appropriate.**

Prior to the end of each fiscal year, the District will prepare a report of any estimated surplus funds. If the Board of Director's decides to do so, a budget amendment will be prepared and approved by the Board of Directors. This budget amendment may allocate any general fund surplus funds to specific general fund reserve funds.

The resources in the general fund reserve funds shall accumulate from year to year until such time as:

1. The available reserves in the reserve funds meet the established threshold. The threshold is established individually for each reserve fund (see below); or
2. The Board of Directors passes through a majority vote that appropriates all or part of the available reserves to be spent on the specific purpose that the reserve was established for; or
3. All reserve funds will be invested in investments approved by the Public Funds Investment Act and the Travis Central Appraisal District Investment Policy.

Once the reserve fund reaches its designated maximum fund balance, the funds shall be returned to the taxing entities.

10.3 Fund Manager

The Finance Director shall administer all general fund reserve funds within the financial management system and shall serve as the reserve fund manager.

10.4 Reporting

A report of available reserve fund balances shall be presented to the board of directors quarterly at a regularly scheduled board meeting.

Per GASB No. 54, all established reserves for the District will be treated as a committed fund balance and transferred to the designated fund upon approval by the District's Board of Directors.

10.5 Reserve for Technology

10.5.1 Purpose and Type

The purpose of the technology reserve fund is to incrementally save for known technology replacements and for the purchase of unknown technological advances that could provide greater efficiencies in the field of mass appraisal. The District has established three sub-reserve accounts under the reserve for technology.

1. Reserve for Computer Equipment

The purpose of this reserve is to save incrementally and mitigate the cost of workstation replacement. The District budgets to replace workstations and other peripherals throughout the building every 5-8 years.

2. Reserve for Network Infrastructure

The purpose of this reserve is to save incrementally and mitigate the cost of network infrastructure replacements and upgrades, including the replacement of the SAN, servers, phone, and network equipment.

3. Reserve for Technology Enhancements

The purpose of this reserve is to save incrementally for any technological advancement in upcoming years that could provide greater efficiencies in the field of mass appraisal.

10.5.2 Reserve Balance Threshold

<u>Reserve</u>	<u>Threshold</u>
Reserve for Computer Equipment	5% of Annual Operating Budget
Reserve for Network Infrastructure	10% of Annual Operating Budget
Reserve for Technology Enhancements	5% of Annual Operating Budget

10.6 Reserve for Litigation

10.6.1 Purpose and Type

The purpose of the litigation reserve fund is to save for potential future litigation.

10.6.2 Reserve Balance Threshold

<u>Reserve</u>	<u>Threshold</u>
Reserve for Litigation	50% of Annual Operating Budget

10.7 Reserve for Building Acquisition

10.7.1 Purpose and Type

The purpose of the building repair and replacement reserve fund is to save for the future purchase of new building or needed repairs and remodeling to the current building. As Travis County grows exponentially, so does the need for TCAD staff. The current appraisal district office has limited room for growth and a potential purchase of a new building may be necessary in the future.

10.7.2 Reserve Balance Threshold

<u>Reserve</u>	<u>Threshold</u>
Reserve for Building Acquisition	50% of Annual Operating Budget

10.8 Reserve for Appraisal Review Board Operations

10.8.1 Purpose and Type

The purpose of the Appraisal Review Board Operations Reserve Fund is to save for future expenditures in which the Appraisal Review Board exceeds their budget authority.

10.8.2 Reserve Balance Threshold

<u>Reserve</u>	<u>Threshold</u>
Reserve for Building Acquisition	50% of Annual Operating Budget

10.9 Reserve for Market Data Purchases

10.9.1 Purpose and Type

The purpose of the market data purchases reserve fund is to save funds to purchase any new or additional sources of sales data when they become available or known to the District. This type of sales data is often expensive and requires a long-term contract.

10.9.2 Reserve Balance Threshold

<u>Reserve</u>	<u>Threshold</u>
Reserve for Market Data Purchases	10% of Annual Operating Budget

10.10 Reserve for Board Elections

10.10.1 Purpose and Type

The purpose of the board elections reserve fund is to save for future election costs. During the 88th legislative session, changes to laws required Appraisal Districts to conduct elections for 3 places on the Board of Directors. The cost of holding an election is substantial and could jeopardize the Districts annual operating funds.

10.10.2 Reserve Balance Threshold

<u>Reserve</u>	<u>Threshold</u>
Reserve for Board Elections	10% of Annual Operating Budget



TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS AGENDA ITEM DETAILS

Item 5G: Chief Appraiser's Report

Presenter Leana Mann, Chief Appraiser

Background Information

The Chief Appraiser will provide an update on the current operations of the CAD, including:

- 2025 Protest Season & Certification
- Community Outreach
- Taxpayer Experience Snapshot
- Legislative Update

Staff Recommendation & Motion Language

There are no staff recommendations for this item.

No board action is needed for this item.



Post Certification Status Report

Protest Filed
209,275

Protest Complete
197,311

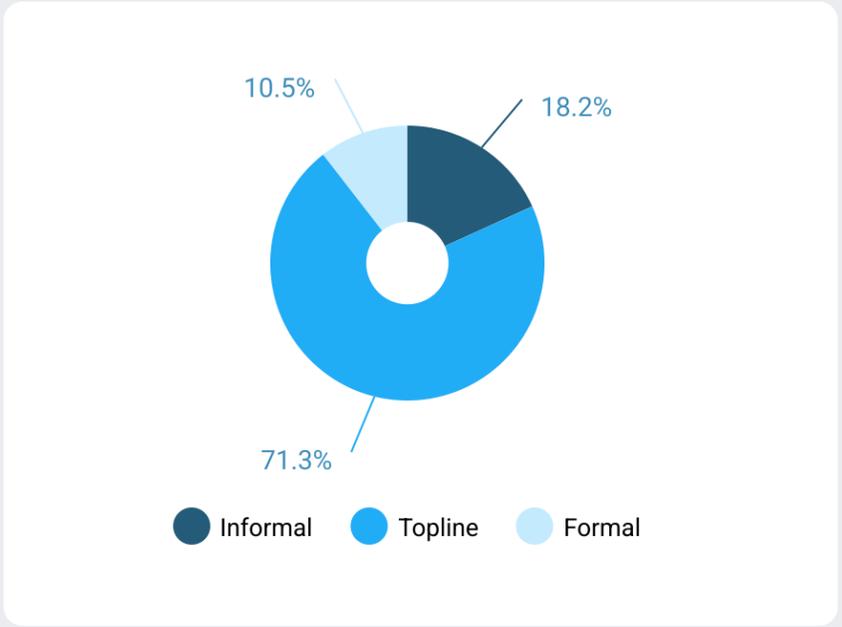
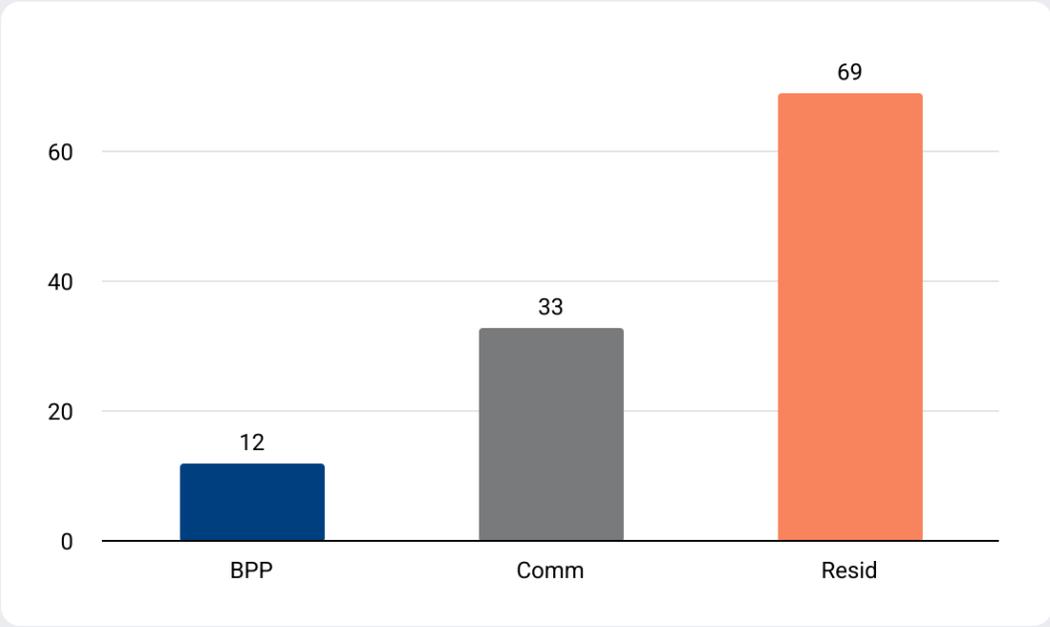
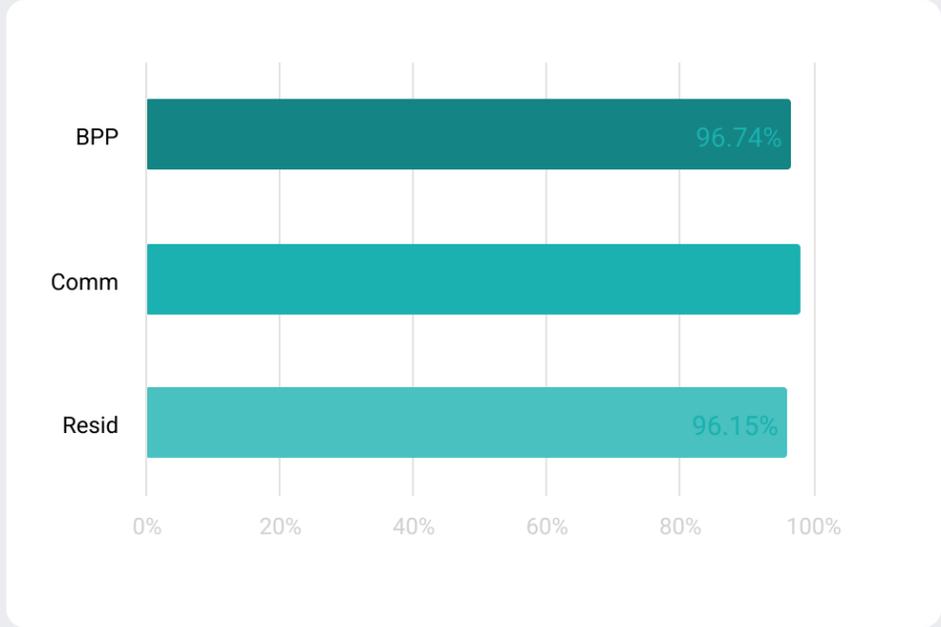
Percent Complete
97.83%

Work Days Until Certification
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Percent Complete

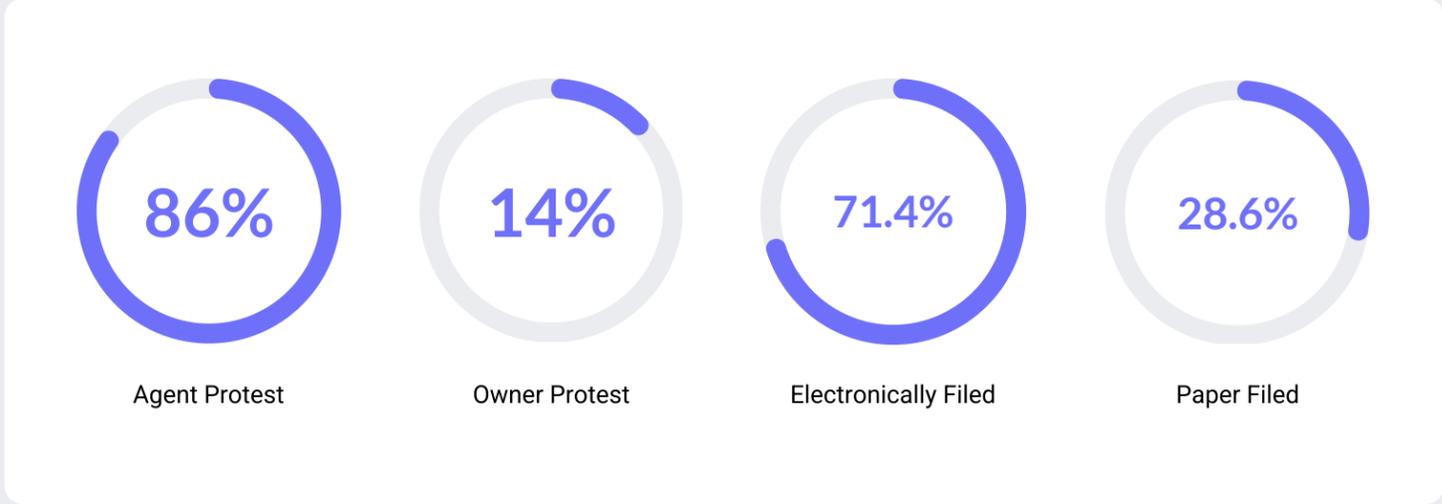
Pending Scheduling

Resolution



Filing Statistics

Top 5 Agents



Top 5 by Protest Count:			Top 5 by Protest Value:	
Agent	Count	% of Total	Agent	% of Total
Ownwell, Inc.	46,325	22.2%	Ryan LLC- Morrison & Head	14.2%
Texas Protax	36,434	17.4%	Texas Protax	13.8%
Five Stone Property Tax	32,074	15.4%	Ownwell Inc.	10.0%
O Connor & Associates	8,182	3.9%	Five Stone Property Tax	9.1%
Home Tax Shield	5,407	2.6%	Ryan LLC- Austin	7.2%



TRAVIS CENTRAL APPRAISAL DISTRICT

COMMUNITY OUTREACH

COMMUNITY OUTREACH CALENDAR

JANUARY 2025

- 7 Webinar: Your Property Tax Bill**
Travis Central Appraisal District
- 8 Monthly Benefits Clinic**
Austin VA/City of Austin

FEBRUARY 2025

- 1 Exemption Clinic**
Del Valle Library
- 8 Homestead Exemptions**
Del Valle Community Coalition
- 12 Monthly Benefits Clinic**
Austin VA/City of Austin
- 27 Webinar: BPP Explained**
Travis Central Appraisal District

MARCH 2025

- 1 Property Tax 101 Town Hall**
Circle C HOA
- 4 TCAD 101 for Property Owners**
Rotary Club of Austin
- 12 Monthly Benefits Clinic**
Austin VA/City of Austin
- 19 Webinar: Homestead Exemptions**
Travis Central Appraisal District
- 29 Exemption Clinic**
Pflugerville Public Library

APRIL 2025

- Notices of Appraised Value Sent Out*
- 9 Monthly Benefits Clinic**
Austin VA/City of Austin
- 12 Community Impact Day**
Austin Black Real Estate Professionals
- 14 Community Resource Fair**
Austin Police Department
- 16 How to Protest Your Appraisal**
Austin Board of Realtors
- 19 Notices & The Protest Process**
Anderson Community Development Corp.
- 22 Webinar: Notices & The Protest Process**
Travis Central Appraisal District
- 23 How to Protest Your Appraisal**
Austin Board of Realtors
- 23 Agriculture & Wildlife Valuations**
Travis County
- 24 Notices & The Protest Process**
Realty Austin/Mueller Residential
- 26 How to Protest Your Appraisal**
Austin Board of Realtors
- 30 How to Protest Your Appraisal**
Austin Board of Realtors



TRAVIS CENTRAL APPRAISAL DISTRICT

COMMUNITY OUTREACH

COMMUNITY OUTREACH CALENDAR

MAY 2025

Protest Deadline

- 12 Webinar: Notices & Protests**
City of Jonestown
- 14 Monthly Benefits Clinic**
Austin VA/City of Austin
- 21 Better Together Resource Fair**
Department of Veterans Affairs

JUNE 2025

Protest Season

- 6 TCAD 101 for Real Estate Professionals**
Stanberry Realtors
- 18 Legislative Recap**
Texas Women in Public Finance - Austin
- 21 Homeowner Resource Fair**
Frost Bank

JULY 2025

Protest Season

- 9 Monthly Benefits Clinic**
Austin VA/City of Austin

AUGUST 2025

Truth in Taxation

- 1 Pflugerville Tax Office Reopening**
Travis County Tax Office
- 2 Last Minute Exemption Clinic**
Pflugerville Public Library
- 12 Webinar: Navigating TravisTaxes.com**
Travis Central Appraisal District
- 13 Monthly Benefits Clinic**
Austin VA/City of Austin

AUGUST 2025 (Continued)

Truth in Taxation

- 20 TCAD 101 for Real Estate Professionals**
Patten Title
- 21 TCAD 101 for Real Estate Professionals**
Travis Central Appraisal District
- 23 Del Valle Day**
Del Valle Community Coalition

SEPTEMBER 2025

Truth in Taxation

- 6 Tax Rates & Property Tax Bills**
Anderson Community Development Corp.
- 10 Monthly Benefits Clinic**
Austin VA/City of Austin

OCTOBER 2025

Truth in Taxation

- 8 Monthly Benefits Clinic**
Austin VA/City of Austin

NOVEMBER 2025

Election Day and Property Tax Bills Available

- 12 Monthly Benefits Clinic**
Austin VA/City of Austin
- 15 Community Connections Resource Fair**
Austin Energy

DECEMBER 2025

Property Tax Bills Available

- 10 Monthly Benefits Clinic**
Austin VA/City of Austin



TRAVIS CENTRAL APPRAISAL DISTRICT

TAXPAYER EXPERIENCE SNAPSHOT

CUSTOMER SERVICE

Average In-Person Wait Time	5:17 minutes
Average Phone Wait Time	16:00 minutes
Average Exemption Processing Time	64 days

Yes, my inquiry was resolved.	92.7%
I am satisfied with the time it took to resolve my issue.	84.4%
My TCAD representative was knowledgeable about my issue.	88.3%
My TCAD representative was professional and courteous.	91.4%



PROTESTS

It was easy to schedule my informal meeting.	89.1%
My appraiser was professional and courteous.	91.2%
My appraiser answered my questions about my property and its value.	84.2%
It was easy to accept my settlement offer.	84.5%



“

Our reviewer was very kind, understanding, and provided helpful guidance.

”

“

My appraiser was exceptionally patient and explanatory through the process. Really appreciate the kindness and professionalism afforded to me.

”

2025 Legislative Tracking
1st Called Special Session

Track	Bills Filed
<i>Priority Hot Watch</i>	
Appraisal	4
Collections	3
Elimination of Property Tax	9
Exemptions	7
ISD Funding	4
Limitations & Caps	12
Lobby	14
Miscellaneous	10
PVS	1
Property Tax Relief	8
Taxing Entity- Rates	8
Taxing Entity- Bonds	9
Taxing Entity- Expenditure Caps	8
Taxing Entity- Misc.	2
Total	99

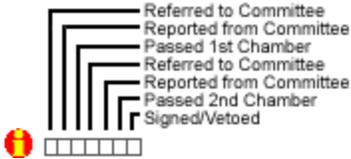
Total Bills Filed:	410
Tracked Bills:	99
<i>As of July 30, 2025</i>	

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LEGISLATIVE TRACKING REPORT

07-30-2025 - 14:05:37

A - Action in the date range **R** - Link to Related Information () - Priority



Appraisal

A HB 90

Collier, Nicole(D)

Relating to the ad valorem tax appraisal of an older residence homestead located in or near a tax increment financing reinvestment zone.

AI Summary: The proposed legislation aims to modify the ad valorem tax appraisal process for older residence homesteads situated in or near designated tax increment financing reinvestment zones. A new subsection (f) is added to Section 23.013 of the Tax Code, which empowers the chief appraiser to potentially disregard the escalating market values brought about by new or substantially remodeled residential properties within the same neighborhood when appraising a homestead that is more than 30 years old. This exclusion is intended to ensure that the appraisal of older homes reflects their actual market value without the influence of newer developments.

Additionally, an area adjacent to a tax increment financing reinvestment zone is defined as being within two miles of the zone's borders, as long as it does not lie within another reinvestment zone. The implementation of this law will only be valid for tax years starting January 1, 2026, and is reliant on the approval by voters of a related constitutional amendment that allows such appraisals. If voters do not approve the amendment, the provisions will not take effect. - Version: FIL

Track Name(s): Appraisal

Bill History: 07-14-25 H Filed

A HB 154

Bell, Cecil(R)

Relating to a requirement that an appraisal review board rely on an appraisal of residential real property prepared by an appraiser and submitted to the board by the property owner to determine a protest.

AI Summary: This legislation alters the existing provisions under Section 41.43 of the Texas Tax Code concerning the process and standards for property value protests. Presently, the appraisal district must prove property value at hearings; however, the new bill emphasizes a more advantaged position for property owners in disputes involving residential properties.

Key changes include the new Subsection (a-6), which stipulates that if a property owner files an appraisal derived from a certified appraiser who is independent of any property tax consultant within 180 days before the hearing, the appraisal

review board will be mandated to rule in favor of the property owner. Additionally, the bill requires appraisals filed to be notarized and includes specific data points that assert the validity and compliance of the appraisal process with established professional standards.

Moreover, the changes applied to Section 37.10(c)(4) of the Penal Code clarify the circumstances under which a Class B misdemeanor may be charged involving appraisals connected with the review board. Lastly, these changes are applicable only to protests filed on or after the effective date of the legislation, which takes effect 91 days post-legislative session closure. - Version: FIL

Track Name(s): Appraisal

Bill History: 07-21-25 H Filed

 HJR 13

Collier, Nicole(D)

Proposing a constitutional amendment authorizing the legislature to provide that the officials responsible for appraising property for ad valorem taxation in a county may exclude from consideration.

AI Summary: This joint resolution seeks to propose a constitutional amendment to empower the Texas legislature with the ability to regulate property appraisal practices related to ad valorem taxation in specific circumstances. The amendment adds a new Subsection (o) to Section 1, Article VIII of the Texas Constitution. This provision allows appraisal officials in counties to exclude the value of new or substantially remodeled residential properties when determining the market value of a residence homestead that is older than 30 years and situated within a tax increment financing reinvestment zone or its adjacent area.

The significance of this amendment lies in its focus on maintaining the market integrity of older homes by preventing inflated market values as a result of nearby new developments. The legislature can establish additional eligibility requirements for properties appraised under this new section, which may lead to variations in how properties are assessed across different regions.

Importantly, the proposed constitutional amendment is scheduled for a public vote on November 4, 2025, where voters will decide on the proposition that allows for this exclusion in property value consideration. This adds a direct democratic element to the legislative process concerning local property taxation practices. - Version: FIL

Track Name(s): Appraisal

Bill History: 07-14-25 H Filed

 SB 47

Miles, Borris(D)

Relating to the treatment of a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty, a natural disaster, or wind or water damage as a new improvement for ad valorem tax purposes.

AI Summary: This bill aims to amend the Texas Tax Code, particularly Sections 11.26, 11.261, and 23.23, regarding the treatment of replacement structures in the context of ad valorem taxes for properties made uninhabitable or unusable by various types of

damage.

The bill specifies that such improvements will not be considered under certain classifications unless the new structure offers greater square footage or superior construction quality compared to the original. Notably, it clarifies that if the materials utilized for the original structure are no longer accessible, the replacement may still qualify as an improvement under the law, provided that the materials used are of comparable quality.

These provisions are designed to ensure homeowners facing loss due to disasters have fair treatment in assessments related to property taxes. The bill is applicable to ad valorem taxes starting from the tax year after it takes effect on January 1, 2026. Through these changes, the bill seeks to provide clarity and equitable assessment for homeowners who rebuild after unforeseen events. - Version: FIL

Track Name(s): Appraisal

Bill History: 07-24-25 S Filed

Total Appraisal Bills: 4

Collections

 HB 53

Schofield, Mike(R)

Relating to the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on certain residence homesteads.

Companions: [HB 739](#) Schofield, Mike (Refiled from 89R Session)

AI Summary: This bill amends Section 33.06(d) of the Texas Tax Code to redefine the terms related to the accrual of interest on deferred or abated ad valorem taxes for residence homesteads. The most significant change is the establishment of a new interest rate policy, where the annual interest is determined as the lower of the five-year Constant Maturity Treasury Rate as reported by the Federal Reserve Board or five percent. This alters the prior fixed rate under Section 33.01.

Furthermore, the bill preserves any interest and penalties accumulated before filing for tax deferral or abatement, ensuring that such amounts are not erased by the new law. It also specifies that no penalties under Section 33.01 will apply during a deferral or abatement period, while additional penalties from Section 33.07 can only be enforced if the taxes remain delinquent for more than 181 days following the deferral period's expiration.

Additionally, the bill clarifies that legal defenses such as limitation pleas do not apply against the taxing authority due to tax collection delays facilitated by deferral or abatement. The act will take effect on December 1, 2025, and will apply retroactively to any outstanding interest on taxes deferred before this date if they remain unpaid. - Version: FIL

Track Name(s): Collections

Bill History: 07-14-25 H Filed

A HB 137 Munoz, Sergio(D) Relating to the collection of delinquent ad valorem taxes.

Companions: [HB 5287](#) Munoz, Sergio (Refiled from 89R Session)

AI Summary: This bill introduces new provisions aimed at reforming the collection processes for delinquent ad valorem taxes in Texas.

In Section 1, a new provision, Sec. 31.074, is added to the Tax Code, establishing a clear order of payment application. Tax collectors are now required to first apply any payments received from property owners to the outstanding tax amount before using any portion of that payment to cover penalties or interest, unless the property owner specifies otherwise in writing. This change aims to prioritize the reduction of principal tax obligations, potentially benefiting property owners struggling with delinquent taxes.

Section 2 introduces Subsection (g) to Section 33.01 of the Tax Code, creating a firm limit on the total penalties and interest that can accrue on delinquent taxes. Under this provision, no individual can be liable for more than \$500 in penalties and interest, which serves to protect taxpayers from excessive financial burdens as they navigate payment of delinquent taxes.

Additionally, Section 3 clarifies that the payment application requirement will be applicable only to payments received after the effective date of the bill. The Act's provisions will come into effect on the 91st day following the conclusion of the legislative session, emphasizing a timely implementation of these taxpayer protections. - Version: FIL

Track Name(s): Collections

Bill History: 07-21-25 H Filed

A HB 138 Munoz, Sergio(D) Relating to the collection of delinquent ad valorem taxes.

Companions: [HB 5292](#) Munoz, Sergio (Refiled from 89R Session)

AI Summary: This bill amends the Texas Tax Code to enhance the regulations surrounding the collection of delinquent ad valorem taxes. The new Section 31.074 enforces a clear directive that any payments made by property owners must be allocated to the outstanding tax obligation first, ensuring that the primary tax liability is prioritized over penalties or interest charges. An exemption is provided if the property owner submits written instructions for a different allocation of their payment.

Additionally, the bill adds Subsection (g) to Section 33.01, which establishes a cap on the total amount of penalties and interest that can be charged to an individual with delinquent taxes. Specifically, it stipulates that this total shall not exceed five percent of the amount owed in delinquent taxes, regardless of how much penalty or interest would typically apply. This

regulation aims to prevent excessive financial burdens on property owners during the tax collection process.

The new provisions outlined in this bill will take effect only for payments received after its enactment, which will occur 91 days following the conclusion of the legislative session. Overall, these changes are designed to provide greater fairness and clarity in the management of delinquent tax payments for property owners in Texas. - Version: FIL

Track Name(s): Collections

Bill History: 07-21-25 H Filed

Total Collections Bills: 3

Elimination of Prop Tax

 HB 41

Toth, Steve(R)

Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes, and related school.

Companions:	HB 61	Cain, Briscoe 7-14-25 H Filed	(Identical)
	HB 130	Kerwin, Helen (F) 7-18-25 H Filed	(Identical)
	HB 960	Toth, Steve	(Refiled from 89R Session)
	HB 1485	Leo-Wilson, Terri	(Refiled from 89R Session)
	HB 2194	Lowe, David (F)	(Refiled from 89R Session)
	HB 2220	Kerwin, Helen (F)	(Refiled from 89R Session)

AI Summary: This bill establishes new tax structures in Texas that shift financing for public services and education. A state-wide value added tax is introduced, set at 6.72% and applicable to taxpayers engaged in profit-generating activities. The comptroller is tasked with administering and enforcing this tax and handling exemptions for small businesses, governmental, and specific nonprofit organizations.

Local political subdivisions are barred from imposing traditional sales and use taxes post-implementation, but those previously authorized can adopt local value added taxes, which are capped at 2%, excluding school district taxes.

The bill also introduces a school district enrichment value added tax, allowing districts to levy up to 0.5% provided voter approval is secured. Revenue generated from taxes must be expended strictly on school enrichment activities.

Significantly, starting January 1, 2030, school districts may not impose maintenance and operations ad valorem taxes unless a constitutional amendment is approved by voters beforehand. This prohibition aims to radically change school funding mechanisms in Texas, ensuring that local districts transition from ad valorem taxes to state funding and value added taxes as their primary financial underpinning.

Lastly, the legislation repeals several sections of the Tax Code and Education Code, terminating outdated tax provisions, particularly those linked to maintenance taxes. The total reformation of school finance as proposed in this bill is set to significantly reshape the funding landscape for public education in Texas beginning in the 2030-2031 school year. - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-14-25 H Filed

A HB 45

Harrison, Brian(R)

Relating to the abolition of ad valorem taxes and the creation of a joint interim committee on the abolition of those taxes.

AI Summary: This bill proposes the abolition of ad valorem taxes in Texas while simultaneously creating a joint interim committee tasked with overseeing the transition to alternative forms of taxation, specifically local sales and use taxes. The committee will consist of ten members, appointed by leadership in both houses, who will begin their work no later than February 1, 2026.

Their comprehensive study will assess the necessary adjustments in local tax revenue structures to replace those lost from the abolition of ad valorem taxes, including whether political divisions can levy sales taxes and what rates would be required to maintain equivalent revenue levels. The committee is also charged with evaluating mechanisms for tax revenue redistribution to address potential disparities from these changes. Their findings and recommendations must be reported to the legislature by December 1, 2026.

Notably, this bill repeals all ad valorem taxes, preventing any state or local government from imposing them. However, existing tax liabilities incurred before January 1, 2031, will remain intact under the former tax laws, ensuring that collection and enforcement can still occur for those amounts. The Act's implementation hinges upon voter approval of a related constitutional amendment proposed during the 89th Legislature in 2025, with the overall repeal taking effect only if that amendment is passed. Sections of the Act will take effect at varying times, with complete implementation targeted for January 1, 2031. - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-14-25 H Filed

A HB 61

Cain, Briscoe(R)

Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes.

Companions:

HB 41	Toth, Steve 7-14-25 H Filed	(Identical)
HB 130	Kerwin, Helen (F) 7-18-25 H Filed	(Identical)
HB 960	Toth, Steve	(Refiled from 89R Session)
HB 1485	Leo-Wilson, Terri	(Refiled from 89R Session)
HB 2194	Lowe, David (F)	(Refiled from 89R Session)

HB 2220 Kerwin, Helen (F)

(Refiled from 89R Session)

AI Summary: This bill outlines a comprehensive reform of the tax structure in Texas, particularly regarding state and local taxes and school finance. Central to the proposal is the introduction of a state value added tax (VAT), set at 6.72%, applicable to all services and properties supplied in the course of trade. It delineates specific definitions for input and output taxes and establishes exemptions for small businesses and certain organizations while creating a refund mechanism for input taxes accrued by these exempt entities.

The bill also mandates that local subdivisions cannot impose sales or use taxes effective from January 1, 2030, but permits those that previously had such taxes to enact a local VAT, with a cap of 2% overall. Notably, school districts are barred from imposing maintenance and operations ad valorem taxes starting on the same date unless a constitutional amendment is approved by voters to allow such a prohibition.

Furthermore, it establishes a school district enrichment VAT, with revenues mandated for specific educational-related expenditures, and outlines a detailed transition for school districts to shift from maintenance taxes to relying on state funding and enrichment taxes.

The bill repeals several outdated provisions in both the Tax Code and Education Code, aiming to streamline tax dependencies and educational funding structures going forward. This substantial reformation is the culmination of proposed measures to modernize tax implementation and strengthen educational financing based on a predicted operational framework that takes shape by January 1, 2030. - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-14-25 H Filed

 HB 116

Dean, Jay(R)

Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes.

AI Summary: The bill proposes a transformative approach to taxation in Texas, aiming to repeal school district maintenance and operations (M&O) ad valorem taxes starting with the 2030 tax year. Alongside this, it establishes a new state value-added tax (VAT) that will be levied on the value added at each stage of goods and services production. The initial rate of the VAT is set at 6.72%, with all revenues directed to the Foundation School Fund to replace the financial resources traditionally provided by the M&O property taxes.

Key provisions include the outright repeal of existing M&O tax authorizations starting January 1, 2030, contingent upon voter approval of a constitutional amendment prohibiting such taxes. In conjunction with this, the completed repeal of various sections of the Tax Code and Education Code seeks to eliminate outdated tax provisions related to local taxation.

Additionally, the bill requires the comptroller to undertake an in-depth study to explore the feasibility of replacing all local property taxes with local value-added taxes. This study must address critical aspects such as local jurisdictions' revenue

needs and potential economic impacts and is expected to result in legislative recommendations to be submitted by December 1, 2026. Ultimately, the bill is structured to lead towards comprehensive reform in Texas tax landscape with an effective date of January 1, 2030, provided the necessary voter support is secured. - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-17-25 H Filed

 **HB 130**

Kerwin, Helen (F)(R)

Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes.

Companions:

HB 41	Toth, Steve	(Identical)
	7-14-25 H Filed	
HB 61	Cain, Briscoe	(Identical)
	7-14-25 H Filed	
HB 960	Toth, Steve	(Refiled from 89R Session)
HB 1485	Leo-Wilson, Terri	(Refiled from 89R Session)
HB 2194	Lowe, David (F)	(Refiled from 89R Session)
HB 2220	Kerwin, Helen (F)	(Refiled from 89R Session)

AI Summary: This bill establishes a comprehensive value added tax system in Texas, aiming to reform state and local taxation and school finance. The primary component is a state VAT set at 6.72% on services and properties, designed to support various revenue needs. It defines input tax and output tax for clear calculation of what each taxpayer owes. Furthermore, provisions allow for exemptions from this tax, specifically targeting small businesses and entities that do not operate for profit.

A significant change is the prohibition on school district maintenance and operations ad valorem taxes, slated to commence on January 1, 2030, but only following voter approval of a constitutional amendment. Concurrently, the bill allows school districts to implement a new, voter-approved enrichment VAT with a ceiling of 0.5%, which must be used solely for enriching educational facilities and activities.

Local governments are restricted from enacting new sales or use taxes and may now implement local VATs capped at 2%, maintaining compliance with state regulation.

To assist in this transition, an extensive reporting system for school districts is initiated, aimed at easing the shift from reliance on maintenance taxes. This report mandates the classification of school budget expenses and provides a framework for potential state funding for foundational education-related bonds. Overall, this bill creates a new tax structure intending to aid education funding and streamline local taxation processes while supporting key public and educational services. - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-18-25 H Filed

A HB 149

Metcalf, Will(R)

Relating to the elimination of school district maintenance and operations ad valorem taxes and the creation of a joint interim committee on the elimination of those taxes.

AI Summary: The bill aims to eliminate school district maintenance and operations ad valorem taxes, effective January 1, 2028. It introduces Section 26.035 to the Tax Code, which explicitly prohibits school districts from imposing maintenance and operations taxes but permits them to levy an enrichment tax not exceeding \$0.17 per \$100 of taxable property. This addition clarifies that references to maintenance taxes within existing laws must align with this new regulation.

Additionally, the bill establishes a joint interim committee tasked with exploring alternatives to fund public schools through consumption taxes. The committee will be made up of ten members, with appointments by the House Speaker and Lieutenant Governor required within 60 days of the bill's effective date. The committee's responsibilities include assessing the potential benefits of increasing or extending consumption taxes currently not levied in Texas, determining their ability to meet school funding needs, and analyzing the impact on residents and businesses.

The committee must provide a written report by November 1, 2026, proposing a comprehensive plan for utilizing consumption taxes to support public education and suggesting any necessary legislative measures. This committee is set to be disbanded on January 1, 2027, following its report submission. The bill can take immediate effect if it garners a two-thirds majority vote in both legislative houses; otherwise, it will be enacted 91 days post-session. - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-21-25 H Filed

A HB 164

Money, Brent (F)(R)

Relating to a study of alternative methods of taxation to replace revenue lost to political subdivisions if ad valorem taxes are abolished.

Companions: **HB 3018** Money, Brent (F) (Refiled from 89R Session)

AI Summary: This bill establishes the Commission to Study Measures to Abolish Ad Valorem Taxes, indicating a shift in focus towards exploring alternative taxation strategies in light of potential abolishment of ad valorem taxes, which are property taxes based on value assessment. The commission comprises nine appointed members: the comptroller of public accounts, three members each from the state senate and house of representatives, and two public appointees by the governor. The comptroller serves as the presiding officer, underlining the significance of this position in leading discussions and findings.

The commission is authorized to meet under the direction of the presiding officer to ensure timely and efficient operations. Members will receive no salary but will be reimbursed for necessary expenses related to their roles.

The commissions primary responsibility is to conduct a study on possible taxation alternatives that would offset revenue deficits resulting from the elimination of advalorem taxes. A comprehensive report detailing findings and recommendations

must be completed by December 1, 2026, and distributed to influential government leaders.

Finally, the commission will be abolished after fulfilling its purpose, with the Act set to expire on September 1, 2027. The effective date of this Act is contingent on a two-thirds legislative vote, but it will automatically take effect 91 days post session if such a vote is not achieved. - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-22-25 H Filed

 **HJR 8** [Harrison, Brian\(R\)](#) Proposing a constitutional amendment to abolish ad valorem taxes.

Track Name(s): Elimination of Prop Tax

Bill History: 07-14-25 H Filed

 **HJR 20** [Money, Brent \(F\)\(R\)](#) Proposing a constitutional amendment to abolish ad valorem taxes.

Companions: [HJR 142](#) [Money, Brent \(F\)](#) (Refiled from 89R Session)

AI Summary: This joint resolution proposes a significant change to the Texas Constitution by adding two new subsections to Article VIII, Section 1. Subsection (k) effectively abolishes the imposition of ad valorem taxes by any political subdivision of Texas, stating that such taxes cannot be levied for any purpose after January 1, 2030. This marks a substantial shift in how local governments can fund their services and manage finances.

However, Subsection (l) introduces an essential caveat: while ad valorem taxes will be abolished for new purposes post-2030, political subdivisions are still required to impose these taxes as needed to service and repay existing bonds or obligations that were issued before this date. This provision ensures that any revenues generated from these specific taxes will be exclusively directed towards fulfilling these financial commitments until they are fully paid off.

To implement this change, the proposed amendment will be submitted for voter approval in an election on May 2, 2026, allowing constituents the opportunity to express their support or opposition to this significant alteration in local tax policy. The ballot will include the option to vote for or against the proposition titled "The constitutional amendment to abolish ad valorem taxes." - Version: FIL

Track Name(s): Elimination of Prop Tax

Bill History: 07-22-25 H Filed

Total Elimination of Prop Tax Bills: 9

Exemptions

 HB 99

Hopper, Andy (F)(R)

Relating to an exemption from ad valorem taxation of a portion of the appraised value of certain land that is located in a priority groundwater management area and is not irrigated.

Companions: [HB 3935](#) Hopper, Andy (F) (Refiled from 89R Session)

AI Summary: This legislation establishes a new tax exemption for certain properties, adding Section 11.38 to the Tax Code. The section defines a "priority groundwater management area" and stipulates that property owners can claim a 35% exemption on the appraised value of land, which must meet specific criteria: it must be situated in a designated groundwater management area, span at least one-half acre, be entirely non-irrigated, and not be subject to specific appraisal subchapters.

The existing Section 11.43(c) is modified to incorporate this new exemption, ensuring that exemptions do not need to be re-claimed each year unless ownership changes or qualifications are modified. There are also provisions that protect older property owners from losing their exemption due to application failures.

This law is effective January 1, 2026, contingent upon voters approving a constitutional amendment that permits such tax exemptions for the specified lands. If the amendment is rejected, the bill will have no effect, highlighting the bill's reliance on public endorsement for its implementation. Overall, it aims to incentivize the conservation of non-irrigated land within key groundwater zones in Texas. - Version: FIL

Track Name(s): Exemptions

Bill History: 07-15-25 H Filed

 HB 110

Guillen, Ryan(R)

Relating to the definitions of certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer.

Companions: [HB 255](#) Guillen, Ryan (Refiled from 89R Session)

AI Summary: The proposed bill focuses on redefining key terms to enhance the exemption from ad valorem taxation of farm products held by producers. Specifically, Section 11.16(c) of the Tax Code will see modifications to address two significant areas: the definition of farm products and the interpretation of in the hands of the producer.

The term farm products is revised to include not only poultry and livestock but significantly expands to also cover eggs and standing timber. This adjustment acknowledges a broader range of agricultural products deserving of tax exemptions.

Furthermore, "in the hands of the producer" will explicitly delineate the conditions under which farm products are recognized for exemption purposes. For most farm products (excluding timber), it will clarify that they must be owned by an individual responsible for their upkeep by January 1 of each tax year. For timber, it emphasizes that only standing or harvested timber is considered, reinforcing ownership requirements as of the same date.

Lastly, the Act applies to tax years starting on or after January 1, 2027, and its enactment is conditional on the approval of a constitutional amendment proposed during the 89th Legislatures first called session in 2025, which aims to empower the legislature to establish these definitions. If voters do not approve the amendment, the Act will not be enforced. - Version: FIL

Track Name(s): Exemptions

Bill History: 07-17-25 H Filed

 HB 112

Lozano, Jose(R)

Relating to the definition of "residence homestead" for purposes of the exemption from ad valorem taxation of the residence homestead of a totally disabled veteran or the surviving spouse of such a veteran.

Companions: [HB 4647](#) Lozano, Jose (Refiled from 89R Session)

AI Summary: This bill seeks to redefine the term "residence homestead" in relation to ad valorem tax exemptions for totally disabled veterans and the surviving spouses of such veterans. The new definition will build upon the existing meaning outlined in Section 11.13 of the Tax Code while significantly broadening it.

Key changes include the inclusion of personal property that is both located at the property address for which the exemption is claimed and essential for the individual's primary residence. This means that items like furnishings or other personal assets that support living in the home will be considered part of the residence homestead, thereby extending potential tax benefits.

Moreover, all structures and improvements at the residence must share identical ownership and must be predominantly utilized for residential activities in order to qualify under the new definition.

The bill clearly states that it will take effect on January 1, 2026, and is applicable only to ad valorem taxes imposed for tax years that begin on or after this effective date, ensuring it targets future tax collections and does not retroactively affect current tax statuses. - Version: FIL

Track Name(s): Exemptions

Bill History: 07-17-25 H Filed

 HB 122

Harless, Sam(R)

Relating to the exemption from ad valorem taxation of property owned by certain nonprofit corporations, located in a populous county, and used to promote agriculture, support youth, and provide educational support in the community.

AI Summary: This bill addresses the exemption from ad valorem taxation for property owned by nonprofit corporations within specific populous counties. The legislative change specifies that in counties with a population of 3.3 million or more, all real and personal property owned by qualifying nonprofit organizations which must be organized exclusively for charitable, educational, and scientific purposes will be exempt from taxation if the property is held to promote agriculture, support youth, and provide educational support in their community. However, it's vital to note that any interest in property (including

leasehold interests) held by for-profit entities leasing from these nonprofits will not be exempt from taxation.

The implementation of this bill will begin with ad valorem tax years commencing on or after January 1, 2026, ensuring that the beneficial tax provisions will substantially support the nonprofit sector's mission in populous areas after this date. Overall, the intent is to bolster community development by incentivizing nonprofit efforts concentrated on agriculture, youth support, and educational initiatives. - Version: FIL

Track Name(s): Exemptions

Bill History: 07-18-25 H Filed

 HB 131

Kerwin, Helen (F)(R)

Relating to the exemption from ad valorem taxation of property owned by an organization engaged primarily in performing charitable functions.

AI Summary: This bill amends the Texas Tax Code, focusing on the treatment of properties owned by charitable organizations under ad valorem taxation laws. It modifies Section 11.184 to establish clearer criteria for when an exemption expires. The previous criterion that required organizations to reapply for exemptions every five years has been eliminated. Instead, exemptions will now automatically expire if the organization no longer owns the property or fails to meet comptroller qualifications.

Additionally, the bill introduces several new subsections mandating organizations to inform relevant authorities of critical changes impacting their tax status within 30 days. Organizations whose exemptions expired prior to January 1, 2026, are afforded an automatic reinstatement of those exemptions, provided they meet certain conditions, such as still owning the property and possessing a valid determination letter.

Moreover, it outlines that organizations with reinstated exemptions owe no taxes for the duration of their expired status, entitling them to refunds if they paid taxes during that time. The bill also adjusts provisions related to applications for tax exemptions under various sections of the Tax Code, essentially streamlining the process for organizations. It will come into effect on January 1, 2026. - Version: FIL

Track Name(s): Exemptions

Bill History: 07-18-25 H Filed

 HJR 16

Hopper, Andy (F)(R)

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the appraised value of certain land that is located in a priority groundwater management area.

AI Summary: This joint resolution proposes a constitutional amendment aimed at providing financial relief through tax exemptions for landowners within designated priority groundwater management areas in Texas. By adding Section 1-t to Article VIII, the bill grants the legislature the authority to exempt a percentage not exceeding 35% of the appraised value of specific land that is both not irrigated and at least one-half acre in size.

The land in question cannot be subject to tax appraisal laws outlined in Sections 1-d or 1-d-1 of the same article. This new provision intends to promote conservation and efficient use

of groundwater resources in areas identified by the state as critical for management. Importantly, the bill also empowers the legislature to define the term "priority groundwater management area" and to create additional criteria that may need to be satisfied to qualify for this exemption.

The proposed amendment will be subjected to voter approval in an election scheduled for November 4, 2025, where residents will have the opportunity to express their support or opposition to the tax exemption initiative. - Version: FIL

Track Name(s): Exemptions

Bill History: 07-15-25 H Filed

 HJR 17

Guillen, Ryan(R)

Proposing a constitutional amendment authorizing the legislature to define certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer.

Companions: [HJR 31](#) Guillen, Ryan (Refiled from 89R Session)

AI Summary: This joint resolution proposes an amendment to Section 19 of Article VIII of the Texas Constitution, focusing on the taxation exemption for farm-related goods. Currently, the exemption applies to farm products held by their producers, including home and farm supplies, but the terms "livestock" and "poultry" have been removed from this specification.

Under the amendment, a new subsection (b) enables the Legislature to define both "farm products" and "in the hands of the producer", thereby allowing broader flexibility in what is classified under these terms. The newly defined term "farm products" may now include livestock, poultry, timber, and any supplies that are utilized or produced within a farming context.

Additionally, any future changes to the tax exemption will require a two-thirds majority vote from all members elected to both houses of the Legislature, ensuring that such decisions are made with substantial legislative support. The proposed amendment will be presented to voters on May 2, 2026, allowing the public to weigh in on this significant adjustment to taxation policy for agricultural producers. - Version: FIL

Track Name(s): Exemptions

Bill History: 07-17-25 H Filed

Total Exemptions Bills: 7

ISD Funding

 HB 55 (2)

Schofield, Mike(R)

Relating to the provision of funding under the public school finance system on the basis of property values that take into account optional homestead exemptions.

Companions: [HB 152](#) Raymond, Richard (Refiled from 89R Session)
[HB 558](#) Schofield, Mike (Refiled from 89R Session)

HB 1153 Hull, Lacey (Refiled from 89R Session)
SB 2644 Middleton, Mayes (Refiled from 89R Session)

AI Summary: This bill amends the Texas public school finance system, focusing particularly on funding assessments based on property values while factoring in optional homestead exemptions. Significant amendments include an update to Section 7.062(c) of the Education Code, which stipulates that the commissioner of education must utilize any appropriated excess fundsup to \$20 million annuallyfor making grants to schools, emphasizing that this use of funds takes priority over other certain allocations underChapter 48.

Additionally, there is a refined definition of "taxable value" within Section 403.302 of the Government Code. Notably, the requirement to consider "one-half of" the total dollar amount of residence homestead exemptions, particularly those granted under Section 11.13(n), has been eliminated, which may impact the taxable value calculations for school districts.

Moreover, Section 48.259 of the Education Code is repealed, indicating a significant restructuring of related financial provisions. Therevisions to the taxable value definition will be effective for property value studies starting from January 1, 2026, while the entire Act will become effective on September 1, 2025, providing a clear framework for future funding assessments under the revised public school finance system in Texas. - Version: FIL

Track Name(s): ISD Funding

Bill History: 07-14-25 H Filed

 **HB 82 (2)**

Bucy, John(D)

Relating to the use of average enrollment for purposes of the public school finance system.

AI Summary: This bill restructures the public school finance system in Texas to replace the "daily attendance" metric with a more stable and equitable "average enrollment" metric for determining school funding. The transition aims to provide more consistent funding that reflects actual student enrollment rather than attendance levels, which often fluctuate due to various factors.

Specifically, average enrollment is defined as the average number of students enrolled in a school district throughout the school year. This unified measure will replace prior calculations that may have relied on daily attendance data, making funding decisions more predictable for districts.

The legislation also stipulates that school districts experiencing a decline in average enrollment of at least 2% are eligible for funding based on prior year's enrollment figures or adjusted figures that do not exceed 98% of their previous year's numbers, contingent on the nature of the decline. Furthermore, enhanced provisions call for adjustments to enrollment figures to account for natural disasters, military assessments, and other calamities impacting school districts, thus ensuring more equitable funding.

In terms of programmatic funding, the bill introduces new funding provisions for districts operating specific educational programs, such as half-day or full-day programs, and those for

students with special educational needs or those attending schools under specific educational contracts. Lastly, the legislation maintains that charters will not receive specific adjustments, emphasizing a fair distribution across districts based on verifiable enrollment data.

This bill is slated to take effect on the 91st day following the end of the legislative session, marking a significant shift in how Texas public school funding will be calculated and distributed to better serve student populations across the state. - Version: FIL

Track Name(s): ISD Funding

Bill History: 07-14-25 H Filed

 **HB 120 (2)** Gerdes, Stan(R)

Relating to a temporary reduction in the maximum compressed tax rate of a school district.

AI Summary: This bill mandates a temporary reduction in the maximum compressed tax rates for school districts in Texas for the 2026-2027 academic year by adding Section 48.2554 to the Education Code. According to this section, the commissioner will calculate a school district's maximum compressed tax rate by determining the applicable rate under existing provisions and subsequently reducing it with specific appropriated funds aimed at supporting this tax reduction. If this lowered rate is found to be less than 90% of another school's tax rate, the districts must adjust their rates to maintain equity.

Additionally, this legislation clarifies that several existing references to maximum compressed tax rates in various legal provisions shall refer to the new rates calculated under Section 48.2554. For the following year's funding determination, the maximum compressed tax rate calculation must exclude any reductions established by this new section, ensuring that this financial benefit is recognized without adversely affecting future calculations. This part of the law will be set to expire on September 1, 2028, indicating a limited-time measure aimed at alleviating financial burdens on school districts. Federal funds designated for border security will be appropriated to the Texas Education Agency to support these efforts. The bill will take effect 91 days after the legislative session concludes. - Version: FIL

Track Name(s): ISD Funding

Bill History: 07-17-25 H Filed

 **HB 184 (2)** Isaac, Carrie(R)

Relating to a reduction in the maximum compressed tax rate of a school district.

AI Summary: This legislation aims to alleviate the financial burdens on school districts by instituting a maximum compressed tax rate specifically for the 2026-2027 school year. It outlines a new method for calculating the maximum compressed tax rate, where the commissioner will determine a base rate and may reduce the tax rate using funds appropriated for this purpose to provide equitable relief. Importantly, should a district's rate fall below 90% of another district's rate, it will be adjusted

upwardsto that threshold.

The bill encompasses several existing legal references, ensuring that all funding appropriations and calculations related to school districts' taxes for 2026-2027 utilize the newly defined maximum compressed tax rate. This includes adjustments to relevant sections in Chapter 48 of the Education Code and Section 26.08(n) of the Tax Code.

Moreover, the bill plans for the use of federal funds from the One Big Beautiful Bill Act, specifically allocated for education funding, to support this initiative. Finally, the provisions set forth by this section will remain effective until September 1, 2028, allowing for a clear timeframe for implementation and evaluation. The act will take effect 91 days following the end of the legislative session. - Version: FIL

Track Name(s): ISD Funding

Bill History: 07-23-25 H Filed

Total ISD Funding Bills: 4

Limitations & Caps

 HB 57

Schofield, Mike(R)

Relating to the establishment of a limitation on the total amount of ad valorem taxes that certain taxing units may impose on the residence homesteads of individuals who are disabled or elderly.

Companions:

HB 455	Schofield, Mike	(Refiled from 89R Session)
HB 1829	Shaheen, Matt	(Refiled from 89R Session)

AI Summary: This act is focused on establishing a limitation on ad valorem taxes imposed by various taxing units on residences owned by individuals who are either disabled or elderly, alongside their surviving spouses. The changes primarily aim to provide financial relief and security for these individuals by capping the taxes that can be levied against their homesteads.

The bill revises Section 11.261 of the Tax Code, altering its heading to emphasize its applicability to any taxing unit other than a school district. It specifies that taxes on a qualifying individual's residence homestead cannot exceed the amount assessed in their first year of qualification, and it allows new provisions for calculating tax limitations based on improvements made to properties.

Additional protections are included for surviving spouses, letting them inherit the tax benefits under certain conditions. The bill outlines clear methodologies to ensure that taxpayers are not adversely affected by minor improvements to their property, emphasizing that limitations do not expire due to the transfer of ownership or other specified conditions.

The changes will take effect on January 1, 2026, contingent upon approval of a related constitutional amendment by voters. This bill strives to ensure long-term stability and affordability for vulnerable residents in Texas by redefining how property taxes impact them. - Version: FIL

Track Name(s): Limitations & Caps**Bill History:** 07-14-25 H Filed**A** HB 151

Little, Mitch (F)(R)

Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

AI Summary: The bill aims to limit increases in the appraised value of residence homesteads for ad valorem taxation to afford homeowners more predictable and manageable tax obligations. Section 23.23(a) is a central focus, changing the percentage increase allowable from a previous cap of 10 percent to a significantly lower 2 percent. This new structure means that for each tax year, the appraisal office can raise the homestead's appraised value only up to this 2 percent threshold, based on the appraised value from the prior year.

Additionally, the calculation framework outlined in the bill now includes other elements such as the market value of new property improvements, ensuring a comprehensive assessment that reflects both previous values and any enhancements made.

The effective date for this law is stipulated as January 1, 2027, but it is conditional upon the passage of a constitutional amendment proposed by the 89th Legislature in 2025, which seeks to give the legislature authority to set a lower cap on maximum appraised values. If this amendment fails at the ballot, the provisions of this bill will not take effect. - Version: FIL

Track Name(s): Limitations & Caps**Bill History:** 07-21-25 H Filed**A** HB 157

Bell, Cecil(R)

Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions:

HB 338	Bell, Keith	(Refiled from 89R Session)
HB 356	Metcalf, Will	(Refiled from 89R Session)
HB 442	Bell, Cecil	(Refiled from 89R Session)
SB 320	Creighton, Brandon	(Refiled from 89R Session)
SB 321	Kolkhorst, Lois	(Refiled from 89R Session)

AI Summary: This bill addresses the limitations on increases in the appraised value of residence homesteads for the purpose of ad valorem taxation. Specifically, it amends Section 23.23(a) of the Tax Code to reduce the maximum increase allowed from 10 percent down to 5 percent of the appraised value from the preceding year.

The appraisal office remains allowed to increase a residence homestead's appraised value, but it cannot exceed the following cap: the lower of the property's current market value or the sum total of the appraised value of the preceding year plus the 5 percent limit, along with the market value of any new improvements made to the property.

Furthermore, the Act will only be applicable to tax years that commence on or after its effective date of January 1, 2027. However, this date is conditional upon voter approval of a constitutional amendment proposed by the 89th Legislature in 2025 that would grant the legislature the authority to establish a lower limit on appraised value increases. If the voters reject the amendment, the provisions of this Act will not take effect. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-21-25 H Filed

 HB 168

Metcalf, Will(R)

Relating to a limitation on increases in the appraised value of certain commercial real property for ad valorem tax purposes.

AI Summary: The bill establishes a framework for limiting the appraisal increases of commercial real property to facilitate more predictable taxation for property owners. Effective from January 1, 2027, the legislation delineates new definitions, particularly specifying commercial real property as properties generating income, and exclusive market value criteria for qualified properties capped at \$10 million.

Notably, the legislation allows appraisers to increase appraised values only to the lesser of the current market value or a structured formula that factors in a 10% increase on the previous year's appraised value, along with any valuation of new improvements made during the tax year.

Furthermore, the bill mandates that appraisal offices must notify property owners about their qualification for this appraisal limits, ensuring transparency in the process. Property owners will also have the right to protest valuations under the new limits, thereby enhancing their ability to contest assessment decisions.

Overall, these measures are aimed at stabilizing tax burdens for certain commercial property owners while fostering clarity in the assessment processes. The entire act hinges on the upcoming approval of a constitutional amendment allowing such changes, emphasizing the importance of voter engagement in tax policy reform. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-22-25 H Filed

 HB 169

Metcalf, Will(R)

Relating to a limitation on increases in the appraised value of certain commercial real property for ad valorem tax purposes.

AI Summary: This bill aims to regulate the appraised value of certain commercial real properties for ad valorem tax purposes by establishing a framework directly affecting properties with a

market value of \$10 million or less.

Under the newly introduced Section 23.232, the bill outlines specific definitions and processes for appraising commercial properties, encompassing properties that produce income and including aspects related to disaster recovery. The appraised value of these properties can increase, but with limitations; it can only rise by 20% of the previous year's value along with the value of any new improvements made since the last appraisal.

The bill also mandates that appraisal records must reflect both the market and computed values, enhancing transparency for property owners. This limitation takes effect starting from January 1 of the tax year following the acquisition of the property and remains in place until the owner no longer holds the property or if the property ceases to meet the defined criteria.

Additionally, property owners are now entitled to receive detailed notifications regarding the valuation limitations applicable to their commercial real estate, ensuring they are informed of their entitlements under this legislation.

Ultimately, this bill seeks to provide more predictable tax assessments for commercial property owners while maintaining effective governance over property taxation in Texas, contingent upon voter approval of related constitutional amendments. -
Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-22-25 H Filed

 [HB 204](#)

[Tepper, Carl\(R\)](#)

Relating to the limitations on increases in the appraised value of certain property for ad valorem tax purposes.

Companions: [HB 398](#) Tepper, Carl (Refiled from 89R Session)

AI Summary: This bill revises the limitations on increases in the appraised value of certain properties for ad valorem tax purposes significantly. In Section 1, it establishes that for residence homesteads, appraised value increases for a tax year will not exceed 2.5%, lowering the previous cap of 10%. For other real properties, the cap is adjusted to 8% from 20%.

The bill also amends the definitions related to property appraisals. The current definition of "consumer price index" is removed, and a new term, "disaster recovery program," is introduced to describe programs funded by federal disaster recovery funds.

In Section 3, the notice provisions regarding appraisal increases specify that the 8% limit will not expire in 2026, thus potentially providing more stable protections against rising tax burdens on property owners.

Moreover, several prior provisions concerning appraisal limits and their expiration are repealed, eliminating past regulations that constrained these assessments until the end of 2026.

Finally, the bill stipulates that these changes will take effect on January 1, 2027, provided related voter-approved constitutional

amendments are passed. If not, the Act will not take effect, rendering any changes moot. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-24-25 H Filed

A HJR 10

Schofield, Mike(R)

Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads of persons who are disabled.

Companions:

HJR 42	Schofield, Mike	(Refiled from 89R Session)
HJR 111	Shaheen, Matt	(Refiled from 89R Session)

Track Name(s): Limitations & Caps

Bill History: 07-14-25 H Filed

A HJR 18

Little, Mitch (F)(R)

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

AI Summary: This joint resolution seeks to amend Section 1(i) of Article VIII of the Texas Constitution, enabling the legislature to impose a lower maximum appraised value for residence homesteads. Under the new stipulations, the maximum appraised value for tax purposes can be set to the lesser of the market value determined by the appraisal entity or 102% of the appraised value from the previous tax year, down from the previous limit of 110%.

The proposed amendment includes a clear structure regarding the implementation and expiration of this provision. It stipulates that the adjustment takes effect either upon enactment of the law or starting January 1 of the next tax year, specifically when homeowners qualify for an exemption under Section 1-b. Furthermore, the measure will remain in effect until January 1 of the first tax year after the owner or their spouse ceases to qualify for such exemptions.

Finally, the bill mandates that this proposed constitutional amendment will be presented to voters in an election scheduled for May 2, 2026, allowing the public to decide on the proposed legislative powers regarding taxation limits for residence homesteads. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-21-25 H Filed

A HJR 19

Bell, Cecil(R)

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions:

HJR 36	Bell, Keith	(Refiled from 89R Session)
HJR 39	Metcalfe, Will	(Refiled from 89R Session)
HJR 50	Bell, Cecil	(Refiled from 89R Session)

SJR 21 Creighton, Brandon (Refiled from 89R Session)
SJR 22 Kolkhorst, Lois (Refiled from 89R Session)

AI Summary: This joint resolution seeks to amend Section 1(i), Article VIII of the Texas Constitution. Its primary objective is to empower the Legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation. Previously, the maximum limit was set at 110% of the previous year's appraised value, but the proposed change would reduce this to 105%. The legislation specifies that the cap applies to the most recent market value as determined by the appraisal entity and aims to provide more financial relief to homeowners regarding property taxes.

Furthermore, it addresses the timing of the limitation's effectiveness, delineating that the limitation will apply starting from either the date the law takes effect or January 1 of the tax year after an owner qualifies for an exemption under Section 1-b of the Constitution. The statute also includes a provision for expiration, happening on January 1 of the first tax year when neither the property owner nor their spouse qualifies for an exemption.

The proposed amendment will be presented to voters in an election scheduled for May 2, 2026, with an option on the ballot to vote for or against the proposition. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-21-25 H Filed

HJR 21

Metcalf, Will(R)

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of certain commercial real property for ad valorem tax purposes.

Companions: **HJR 32** Metcalf, Will (Refiled from 89R Session)

AI Summary: This bill proposes to amend the Texas Constitution, specifically Section 1 of Article VIII, by adding Subsection (l). The new subsection empowers the Texas Legislature to establish a cap on the maximum appraised value for commercial real properties when calculating ad valorem taxes. Notably, this cap applies only to properties whose market value does not exceed a threshold set by the Legislature. Under this new provision, properties can be assessed at either their current market value or at 110% of the appraised value for the previous year, whichever is lower. The Legislature must define what constitutes "commercial real property" and may set additional criteria for eligibility for these limitations.

The limitation will take effect either when the legislation is enacted or on January 1 of the subsequent tax year, depending on property ownership status and how it meets the commercial property definition. Furthermore, this cap will expire at the beginning of the tax year following a change in ownership or if the property fails to meet the defined criteria. Finally, the bill mandates that this proposed amendment be presented to voters during the election on May 2, 2026, allowing them to vote on whether to adopt this new policy regarding property taxation. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-22-25 H Filed

 HJR 22

Metcalf, Will(R)

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of certain commercial real property for ad valorem tax purposes.

Companions: HJR 101 Metcalf, Will (Refiled from 89R Session)

AI Summary: This joint resolution recommends a constitutional amendment that empowers the Texas legislature to impose limitations on the maximum appraised value for ad valorem tax purposes on certain commercial real properties. The specific amendment adds Subsection (I) to Section 1, Article VIII of the Texas Constitution, which allows the legislature to dictate a maximum appraisal limit that may not surpass the lesser of the property's most recent market value or 120 percent of the appraised value for the previous tax year.

Any law created under this provision must clearly define what constitutes "commercial real property" and outline potential additional requirements for properties to qualify for the appraised value limitation. The limitation will come into effect on either the date the law is enacted or on January 1 of the tax year once the property meets the necessary criteria, which is when the property is owned on January 1 for the first time. Importantly, this appraisal limit will automatically expire on January 1 following the first tax year when the property is sold or when it no longer qualifies as commercial real property.

Voters will be given the opportunity to decide on this proposed amendment during an election scheduled for May 2, 2026, with the ballot clearly stating the intended changes and their implications for commercial property taxation. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-22-25 H Filed

 HJR 27

Tepper, Carl(R)

Proposing a constitutional amendment to authorize the legislature to set lower limits on the maximum appraised value of residence homesteads and of real property other than a residence homestead for ad valorem tax purposes.

AI Summary: This joint resolution proposes a constitutional amendment enabling the Texas Legislature to implement lower limits on the maximum appraised values of both residence homesteads and non-homestead real properties for ad valorem tax assessment. Specifically, the maximum appraised value for residence homesteads can be limited to the lesser of 102.5% of the previous year's value or its current market value, whereas for other real estates, the limit is set to 108%.

These caps aim to provide homeowners with greater financial stability by reducing the burden of potential tax increases driven by rising property values. The new limitations will take effect either when the law is enacted or on January 1 of the following year, depending on specific conditions tied to property ownership, enhancing transparency and predictability in taxation.

Furthermore, the repeal of Section 1(n-1) may streamline existing regulations concerning property valuation. The resolution calls for public input, as it will be submitted for voter approval on May 2, 2026, with a clear ballot proposition detailing the proposed changes regarding property appraisals for tax purposes. This provides an opportunity for Texas voters to decide on these pivotal changes to property tax legislation. - Version: FIL

Track Name(s): Limitations & Caps

Bill History: 07-24-25 H Filed

Total Limitations & Caps Bills: 12

Lobby

 **HB 36**

Patterson, Jared(R)

Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:	HB 46	Olcott, Mike (F) 7-14-25 H Filed	(Identical)
	HB 64	Cain, Briscoe 7-14-25 H Filed	(Identical)
	HB 3257	Olcott, Mike (F)	(Refiled from 89R Session)
	HB 4860	Patterson, Jared	(Refiled from 89R Session)
	SB 19	Middleton, Mayes	(Refiled from 89R Session)

AI Summary: This bill outlines significant changes in the use of public funds by political subdivisions for lobbying activities. It introduces Section 556.0056 to the Government Code, which explicitly prohibits political subdivisions from allocating public funds to hire registered lobbyists for lobbying state legislators. Additionally, these subdivisions are forbidden from compensating nonprofit organizations that engage lobbyists, targeting a common practice that may lead to insufficient accountability regarding the use of taxpayer money.

Despite these prohibitions, certain activities are exempt, allowing officers and employees to provide information to legislative members, advocate on legislative matters without requiring lobbyist registration, and engage in activities that keep them within legal boundaries. Notably, the provision empowers residents and taxpayers to pursue injunctive relief, giving them legal recourse against unauthorized expenditures and potential financial recovery for legal costs.

Modifications to Section 89.002 of the Local Government Code clarify that counties can still support nonprofit associations for better county governance, but the previously existing restrictions on influencing legislation have been removed. The bill asserts that it applies only to public fund expenditures made on or after its effective date, October 1, 2025, ensuring existing contracts are respected unless they violate these new regulations. - Version: FIL

Track Name(s): Lobby

Bill History: 07-14-25 H Filed

A **HB 46** **Olcott, Mike (F)(R)** Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:

HB 36	Patterson, Jared	(Identical)
	7-14-25 H Filed	
HB 64	Cain, Briscoe	(Identical)
	7-14-25 H Filed	
HB 3257	Olcott, Mike (F)	(Refiled from 89R Session)
HB 4860	Patterson, Jared	(Refiled from 89R Session)
SB 19	Middleton, Mayes	(Refiled from 89R Session)

AI Summary: This bill is focused on restricting the use of public funds by political subdivisions for lobbying and similar activities. A new Section 556.0056 is introduced in the Government Code, which explicitly prohibits political subdivisions from spending public funds to hire lobbyists or to pay nonprofit associations that engage lobbyists. These measures aim to ensure transparency and accountability regarding the use of taxpayer money.

Nevertheless, the bill allows exceptions for political subdivision officials, enabling them to provide information to the legislature or advocate on legislation without registering as lobbyists. More stringent enforcement mechanisms are included, granting taxpayers and residents the authority to seek injunctive relief against violators, along with the opportunity to recover legal fees upon prevailing in such actions.

Moreover, amendments to Section 89.002 in the Local Government Code outline conditions under which counties can allocate funds for memberships in state associations, ensuring they do not engage in prohibited lobbying activities. The enacted provisions will take effect on September 1, 2025, impacting expenditures made on or after that date, while previous laws remain in effect for prior spending. - Version: FIL

Track Name(s): Lobby

Bill History: 07-14-25 H Filed

A **HB 56** **Troxclair, Ellen(R)** Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

AI Summary: This legislation seeks to regulate and minimize the use of public funds by political subdivisions in lobbying activities. Under the newly introduced Section 556.0056 of the Government Code, political subdivisions are explicitly prohibited from using public funds to hire lobbyists or pay certain nonprofit associations that employ lobbyists for the purpose of lobbying Texas legislators. Notably, organizations that represent elected sheriffs are exempt from this prohibition.

The bill clarifies that political subdivision employees and officers may still engage in legislative activities, such as providing information or advocating for particular legislative outcomes, as long as these actions do not require lobbyist registration.

Additionally, it establishes a right for taxpayers and residents of a political subdivision to seek injunctive relief if they believe public funds are being misused according to these new limitations. If they succeed in their lawsuit, they may recover reasonable attorney fees. - Version: FIL

Track Name(s): Lobby

Bill History: 07-14-25 H Filed

 **HB 64**

Cain, Briscoe(R)

Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Companions:

HB 36	Patterson, Jared	(Identical)
	7-14-25 H Filed	
HB 46	Olcott, Mike (F)	(Identical)
	7-14-25 H Filed	
HB 3257	Olcott, Mike (F)	(Refiled from 89R Session)
HB 4860	Patterson, Jared	(Refiled from 89R Session)
SB 19	Middleton, Mayes	(Refiled from 89R Session)

AI Summary: This bill imposes stringent regulations regarding the use of public funds by political subdivisions for lobbying activities. It adds Section 556.0056 to the Government Code, which explicitly seeks to curtail public expenditure on lobbying by prohibiting political subdivisions from spending public funds to hire lobbyists or pay nonprofit organizations that use lobbyists. Exceptions to this rule are provided, allowing elected officials and employees of political subdivisions to advocate before the legislature freely, as long as such activities do not require lobbyist registration.

Moreover, a provision allows taxpayers or residents to obtain injunctive relief against unauthorized lobbying activities funded by public resources. This means that if funds are misused for lobbying, citizens can legally challenge such actions and potentially recover their legal costs if they prevail in court.

The bill also modifies Section 89.002 of the Local Government Code, allowing counties to pay membership fees to certain associations as long as they do not engage in lobbying activities, a practice that is now tightly regulated. The provisions of the act will take effect on the 91st day after the legislative session concludes, ensuring that any contracts potentially violating these new restrictions will be deemed void upon enactment. - Version: FIL

Track Name(s): Lobby

Bill History: 07-14-25 H Filed

 **HB 83**

Leo-Wilson, Terri(R)

Relating to the use by a political subdivision of public funds for lobbying and related activities.

AI Summary: The bill aims to regulate the use of public funds by political subdivisions in Texas, specifically concerning lobbying efforts. It introduces Section 556.0056, which strictly prohibits political subdivisions from spending public money to hire lobbyists or to finance non-profit associations that employ lobbyists

representing political subdivisions. This adjustment directly targets the potential misuse of public funds in legislative interactions.

In addition, the bill empowers taxpayers or residents to pursue legal actions against political subdivisions engaging in these prohibited activities. If they succeed, they can recover their attorney's fees and costs, promoting accountability and transparency in government spending.

Furthermore, amendments to Section 81.026 clarify that county judges or commissioners may not use public funds to participate in associations that could conflict with the new restrictions outlined in Section 556.0056.

Changes to Section 89.002 revise the qualifications for counties to spend money on membership fees for state associations, ensuring compliance with the new regulations. Contracts facilitating prohibited spending are rendered void upon the act's enactment.

Overall, this legislation establishes tighter controls over public fund allocations aimed at lobbying, enhances taxpayer rights, and reinforces adherence to ethical standards in governmental operations. The act is set to take effect 91 days after the legislative session concludes. - Version: FIL

Track Name(s): Lobby

Bill History: 07-14-25 H Filed

 HB 86

Spiller, David(R)

Relating to requirements applicable to certain governmental entities that engage in lobbying.

AI Summary: This bill seeks to enhance transparency and accountability related to lobbying practices of governmental entities in Texas that have the authority to impose taxes. The newly added Section 556.0056 establishes specific restrictions on how these entities can engage lobbying services. A significant requirement is that any public expenditure for lobbying must first receive a majority approval during an open meeting and must be clearly listed as a stand-alone agenda item.

Entities are mandated to publish detailed information about their lobbying contracts online, including amounts authorized for spending, the name of the lobbyist, a copy of the contract, any payments associated with membership dues to related organizations, and any current legislative agendas. Furthermore, lobbyists cannot influence legislation that amends specific tax code sections, emphasizing a safeguard against inappropriate lobbying efforts.

Additionally, the bill prohibits these governmental entities from reimbursing lobbyists for personal expenditures related to food and entertainment, thereby restricting potential conflicts of interest. To ensure enforcement, the bill allows residents or service recipients to file complaints with the Texas Ethics Commission for non-compliance. Importantly, government employees and officials retain the right to provide information to lawmakers and participate in legislative processes as normal. The bill is set to take effect 91 days after the end of the legislative session and includes the repeal of Section 2254.030 of the Government Code. - Version: FIL

Track Name(s): Lobby**Bill History:** 07-14-25 H Filed**HB 87**

Hickland, Hillary (F)(R)

Relating to the use by a school district or a school district employee of public funds for lobbying activities.

Companions: [HB 1313](#) Hickland, Hillary (F) (Refiled from 89R Session)**AI Summary:** This bill is a regulatory measure aimed at limiting the involvement of school districts and their employees in lobbying activities using public funds. It establishes strict prohibitions under the newly added Section 556.0056 in the Government Code.

Specifically, it delineates the meaning of "communicates directly with" and "member of the legislative branch" in line with existing definitions. The bill explicitly states that school districts cannot allocate public funds for hiring individuals who are required to register as lobbyists, nor for payments to nonprofit organizations that hire lobbyists for lobbying on behalf of political subdivisions.

Additionally, school district employees are also restricted from using public funds or resources to engage directly with legislators in efforts to influence legislation, enhancing accountability in public fund usage.

Furthermore, should a school district fail to comply with these regulations, the bill allows taxpayers or residents to file for injunctive relief to halt such activities, alongside provisions for recovering their legal costs if successful. The enforceability of this law applies to any public fund expenditures made after its effective date, ensuring immediate compliance once enacted. The bill is set to take effect on the 91st day post the legislative session's conclusion. - Version: FIL

Track Name(s): Lobby**Bill History:** 07-14-25 H Filed**HB 94**

Schatzline, Nate(R)

Relating to the use by certain public entities of public funds for lobbying activities.

AI Summary: This bill, focused on regulating the lobbying practices of certain public entities, introduces new Section 556.0056 to the Texas Government Code, targeting various political subdivisions and authorities, including those that impose taxes or issue bonds. Under this section, such entities are expressly prohibited from using public funds to contract lobbyists or support associations that hire them for influencing legislators.

However, these restrictions allow exceptions for public entity employees and elected officials to participate in certain legislative activities, provided they do not require lobbyist registration. For instance, they may attend committees or advocate on legislation while acting in their official capacities.

Should a public entity breach these rules, the bill enables taxpayers or residents to seek injunctive relief and recover

reasonable attorneys fees from legal actions taken against the entity. Notably, violating entities face severe repercussions, including a two-year ban on receiving state funds.

Moreover, changes to Section 89.002 of the Local Government Code emphasize that county funds may not support associations influencing legislation, while still permitting legitimate membership expenditures. The bills provisions apply only to actions taken after its effective date, reinforcing its immediate impact on public financial practices related to lobbying. The act is set to become effective 91 days after the legislative session ends. - Version: FIL

Track Name(s): Lobby

Bill History: 07-14-25 H Filed

 HB 123

Dyson, Paul (F)(R)

Relating to expenditures for lobbying activities made by certain entities.

AI Summary: This bill addresses the regulation of expenditures for lobbying activities by political subdivisions and private entities receiving state funds in Texas. The key provision under Section 556.0055(a) specifies that these entities may not use public funds for certain lobbying activities. This includes prohibiting the use of funds for expenses incurred by the recipients themselves as well as any payments to those who must register with the Texas Ethics Commission under Chapter 305.

Moreover, the bill expands the scope of the prohibition to cover not only direct lobbying expenses but also extends to anyone associated with registered lobbyists, like partners, employees, and contractors. It further includes provisions against paying individuals or entities representing associations with the goal of impacting legislation or government policies.

Furthermore, the bill clarifies its applicability, stating that it will apply to any expenditures made on or after its effective date, while any expenditures made before will continue to be governed by the previous laws. The act is set to take effect on the 91st day following the end of the legislative session, ensuring a clear timeline for implementation. - Version: FIL

Track Name(s): Lobby

Bill History: 07-18-25 H Filed

 HB 127

Money, Brent (F)(R)

Relating to the use by a political subdivision of public funds for lobbying activities.

AI Summary: This bill enacts significant restrictions on the use of public funds by political subdivisions (such as counties and municipalities) for lobbying activities. The newly added Section 556.0056 clearly prohibits any political subdivision from spending public funds specifically to hire individuals who are required to register as lobbyists under Chapter 305 for lobbying legislators. It further prohibits payments to nonprofit organizations that primarily represent political subdivisions if those organizations employ

lobbyists.

To enforce this restriction, the bill grants the right to taxpayers or residents to demand injunctive relief against political subdivisions that violate these provisions. If they succeed in their legal actions, they can recover their reasonable attorney's fees and costs incurred in bringing such actions.

The bill also modifies Section 81.026 of the Local Government Code, ensuring that county judges or commissioners cannot use public funds to serve associations that contravene the new lobbying restrictions. Finally, Section 89.002 is repealed, indicating that previous provisions related to the governance of county associations are no longer in effect. The bill is set to take effect 91 days after the end of the legislative session. - Version: FIL

Track Name(s): Lobby

Bill History: 07-18-25 H Filed

 HB 173

Troxclair, Ellen(R)

Relating to the use by a political subdivision of public funds for lobbying activities.

Companions: [HB 209](#) Leo-Wilson, Terri (Identical)

7-25-25 H Filed

[SB 12](#) Middleton, Mayes (Identical)

7-30-25 S Placed on the Senate Calendar for

AI Summary: This bill amends the Government Code by adding Section 556.0056, which fundamentally alters how political subdivisions may utilize public funds for lobbying purposes. Specifically, it prohibits political subdivisions from spending public funds on lobbying activities, including hiring registered lobbyists or related nonprofit organizations that represent governmental entities. However, there are exceptions that allow for certain activities such as providing information to the legislature and advocating on behalf of a political subdivision if such advocacy does not invoke lobbyist regulations.

Section 89.002 of the Local Government Code reflects these changes by specifying that while counties can fund membership in nonprofit associations, they must comply with the new restrictions under Section 556.0056.

If illegal expenditures are made concerning lobbying, taxpayers or residents have the right to seek injunctive relief to stop such activities and may recover attorney fees if they prevail. The bill establishes that these laws apply only to actions taken after the effective date, underscoring the intention to prevent misuse of public resources in lobbying efforts. The act will take effect 91 days after the end of the legislative session. - Version: FIL

Track Name(s): Lobby

Bill History: 07-22-25 H Filed

 HB 194

Curry, Pat (F)(R)

Relating to a prohibition on the receipt of state funds by a registered lobbyist.

AI Summary: This bill establishes a prohibition against registered lobbyists in the state of Texas from receiving state funds in specific contexts. Under the newly added Section 305.0305 of the Government Code, registrants (individuals required to register as lobbyists) are expressly restricted from receiving state funds either through contracts with the state or as compensation for their roles as state employees.

The legislation specifies that this prohibition is applicable only to state funds received on or after the Acts effective date. Any funds received before this date will still be governed by the laws in effect at the time those funds were received, thus ensuring that existing contractual obligations remain intact under prior legal standards.

Additionally, the Act stipulates that it will take effect on the 91st day following the conclusion of the legislative session, providing a clear timeline for when these prohibitions will be enforced. The intent of the bill is to eliminate any potential conflicts of interest by ensuring that registered lobbyists cannot benefit financially from state funds, thereby promoting transparency and integrity within government operations. - Version: FIL

Track Name(s): Lobby

Bill History: 07-24-25 H Filed

 **HB 209**

Leo-Wilson, Terri(R)

Relating to the use by a political subdivision of public funds for lobbying activities.

Companions: **HB 173** Troxclair, Ellen (Identical)
7-22-25 H Filed
SB 12 Middleton, Mayes (Identical)
7-30-25 S Placed on the Senate Calendar for

AI Summary: This bill introduces substantial restrictions on how political subdivisions in Texas may utilize public funds in relation to lobbying activities. Under the new Section 556.0056 of the Government Code, political subdivisions are prohibited from spending public funds to: 1. Hire or contract with individuals who are required to register as lobbyists under Chapter 305 for lobbying the legislature. 2. Compensate nonprofit organizations that primarily represent political subdivisions but employ registered lobbyists.

Crucially, exemptions are made for associations representing elected sheriffs or law enforcement officers, ensuring that these entities can still engage in advocacy without restriction.

The bill allows certain activities by political subdivision officials, such as providing information to legislators or advocating for legislation, as long as these actions don't require lobbyist registration.

In cases where a political subdivision violates these new prohibitions, a taxpayer or resident can seek injunctive relief to halt the unauthorized activities and recover their attorney fees if they succeed.

The bill also amends Section 89.002 of the Local Government Code to align with these restrictions, particularly removing prior language that might allow indirect influence on legislation

through nonprofit associations. The provisions take effect 91 days after the legislative session concludes. - Version: FIL

Track Name(s): Lobby

Bill History: 07-25-25 H Filed

A SB 12

Middleton, Mayes(R)

Relating to the use by a political subdivision of public funds for lobbying activities.



Companions: **HB 173** Troxclair, Ellen (Identical)
7-22-25 H Filed

HB 209 Leo-Wilson, Terri (Identical)
7-25-25 H Filed

AI Summary: This bill outlines a comprehensive legal framework to restrict the use of public funds by political subdivisions in lobbying activities, promoting transparency and accountability in government spending. The newly added Section 556.0056 to the Government Code explicitly prohibits political subdivisions from spending public funds to engage with lobbyists or pay associations that hire lobbyists for influencing legislation. Notably, an exception is made for associations that represent law enforcement officials.

Furthermore, while public officers and employees can still communicate with legislative members and advocate for legislation without being classified as lobbyists, the bill delineates clear boundaries to ensure that public resources are not misused for such purposes.

The legislation also empowers taxpayers and residents of political subdivisions to take legal action seeking injunctive relief and recovering legal costs against any activities that violate these restrictions. Coupled with updates to Section 89.002, which connects membership fees for county associations to these new restrictions, the bill aims to bolster the integrity of public funds during the legislative process.

The changes will take effect 91 days following the close of the legislative session, providing clarity on compliance moving forward. - Version: FIL

Track Name(s): Lobby

Bill History: 07-30-25 S Placed on the Senate Calendar for

Total Lobby Bills: 14

Miscellaneous

A HB 35

Tepper, Carl(R)

Relating to a requirement that the ballot for an election to amend the state constitution include an estimate of the fiscal impact to the state of the proposed amendment.

AI Summary: The bill establishes a required procedure for adding fiscal impact estimates to ballots for proposed constitutional amendments in Texas. This establishes greater transparency by informing voters

about the financial implications of their decisions.

The heading of Section 274.001 is amended to include the phrase Cost Estimate. The newly added Subsection (d) mandates the secretary of state to prepare and include on the ballot a statement concerning the fiscal impact of proposed amendments, indicating whether the amendment will lead to a recurring or one-time cost to the state.

The amended Section 314.001 outlines a systematic approach for the Legislative Budget Board to assess and report the projected costs of amendments post-legislative actions. It emphasizes the need for timely notification to ensure the secretary of state has necessary cost estimates for ballot inclusion.

This change enhances the electoral process by ensuring informed voting on constitutional amendments. The provisions of this act will apply only to amendments proposed after its effective date, with a delayed enactment set for 91 days following the legislative session's conclusion. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-14-25 H Filed

 HB 81

Bucy, John(D)

Relating to the use of state money for high-speed rail operated by a private entity and to the construction of certain high-speed rail.

AI Summary: This bill aims to facilitate the establishment of a high-speed rail system in Texas by adding Subchapter G to Chapter 91 of the Transportation Code. This new subchapter defines high-speed rail as a service that is designed to achieve speeds of at least 110 miles per hour, setting a clear standard for the type of rail service intended for implementation.

A crucial aspect of this bill is the requirement for the Texas Department of Transportation to enter into a comprehensive development agreement with a private entity for the construction, maintenance, and operation of this high-speed rail service. The designated route will connect major urban centers, specifically Dallas, Waco, Austin, and San Antonio, leveraging the existing Interstate Highway 35 corridor.

Additionally, the bill repeals Section 199.003, which could signify a reform in the approach to funding or governing rail systems in the state, though the exact implications of this repeal require further context. The effective date of this legislation is set for the 91st day after the end of the legislative session, paving the way for forthcoming developments in Texas's transportation infrastructure. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-14-25 H Filed

 HB 135

Dean, Jay(R)

Relating to a comprehensive review of taxable goods and services.

AI Summary: This bill outlines a systematic approach for the comptroller of public accounts to enhance the sales and use tax structure in Texas. It requires a comprehensive review that encompasses an

inventory of all goods and services that fall under the current tax, as well as those exempt from it. The review must reveal a comparison of Texas sales and tax framework with those of other states, ensuring fiscal alignment with broader trends.

A significant aspect of the bill is the identification of goods and services currently untaxed in Texas, which are commonly taxed in other states and relevant to emerging sectors of the state's economy. This scrutiny aims to address potential gaps and the potential inclusion of these items in future tax reform proposals.

Additionally, the bill mandates an economic and fiscal impact analysis that evaluates several factors including projected revenue gains, the effects on specific income groups, and the repercussions on small businesses and various Texas industries. Ultimately, the comptroller must present their findings in a written report to state leadership by December 2026, establishing a clearer direction for future tax policy decisions. The bill is set to take effect 91 days after the legislative session concludes. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-21-25 H Filed

A **HB 159** [Hickland, Hillary \(F\)\(R\)](#) Relating to efficiency audits for certain political subdivisions.

Companions: **HB 1433** [Hickland, Hillary \(F\)](#) (Refiled from 89R Session)

AI Summary: The proposed bill amends the Local Government Code by adding Section 140.015, focused on instituting efficiency audits for political subdivisions that exceed the no-new-revenue tax rate for five consecutive tax years. This framework aims to improve fiscal management and resource utilization in these entities, promoting transparency and accountability.

Subsection (a) defines key terms such as "efficiency audit" and outlines the applicable scope limited to taxing units, excluding school districts. Subsection (c) mandates that governing bodies that surpass the tax threshold must conduct an audit unless exempt under specific conditions detailed in subsection (d). This exemption allows political subdivisions located in declared disaster areas to seek voter approval for exceeding the tax rate without conducting the audit for up to two years following the disaster declaration.

The responsibility for funding the audits falls on the political subdivisions themselves, as specified in subsection (e). Moreover, auditors are required to act independently and must complete their work within three months under subsection (f). Transparency is emphasized, as governing bodies must hold a public meeting to discuss audit findings and must post the results on their websites within 30 days (subsection (g)). Lastly, subsection (h) ensures that all necessary documents and personnel are made available to auditors to aid in efficient audit procedures. The act will go into effect 91 days after the close of the legislative session. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-21-25 H Filed

A HB 177

Gonzalez, Mary(D)

Relating to the creation of a Texas Commission on Assessment and Accountability.

Companions: [HB 1118](#) VanDeaver, Gary (Refiled from 89R Session)

AI Summary: This bill creates the Texas Commission on Assessment and Accountability under Chapter 39A of the Education Code, allowing the commission to analyze and enhance the state's public school assessment and accountability frameworks.

The commission consists of 19 members, ensuring diverse perspectives by including appointed individuals from differing sectors, including public education, the business community, and parent representatives. Specific appointments are mandated to include a classroom teacher with significant experience in federal-funded schools, highlighting the necessity for informed discussion on educational assessments.

The commission is responsible for outlining recommendations on various aspects of the assessment system, including legitimate and fair test construction methods, their administration, and the implications for students identified under compensatory education and other special populations. The membership is tasked with considering suggestions previously made by the Texas Accountability Advisory Group.

A critical provision in the bill is the prohibition of future A through F ratings post-2026, which aligns with the commission's responsibility to address the ongoing effectiveness of accountability ratings. The bill also calls for the commissioner of education to seek federal waivers necessary for the bill's due implementation. This structured approach aims to align accountability metrics more closely with educational effectiveness, ensuring that assessments serve as constructive tools rather than punitive measures, culminating with a comprehensive report due to the governor and legislature by the end of 2027. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-23-25 H Filed

A HB 178

Harrison, Brian(R)

Relating to the repeal of the Texas Jobs, Energy, Technology, and Innovation Act.

Companions: [HB 5095](#) Harrison, Brian (Refiled from 89R Session)

AI Summary: The bill's primary purpose is to repeal the Texas Jobs, Energy, Technology, and Innovation Act, specifically removing Subchapter T from Chapter 403 of the Government Code. This action reflects a significant policy shift regarding economic development frameworks previously available under this law.

Alongside the repeal, several sections of the Education Code and Tax Code are amended to remove references to the now-repealed Subchapter T, which historically governed certain tax incentives and values associated with local property taxes. For instance, definitions and calculations related to "DPV" (taxable property value), "E" (expiration exclusions), and limitations on appraised and taxable values are adjusted to reflect the absence

of Subchapter T, ensuring the continuity of tax operations without disruption.

Moreover, the bill stipulates that existing agreements that limited taxable values under the repealed subchapter remain in effect and outlines the process for the comptroller to transfer unused funds from the repealed act to the Texas Education Agency. This funding transfer intends to help lower the state compression percentage for educational funding.

Finally, provisions concerning the effective date of the bill are included, allowing for immediate application should it secure a two-thirds majority vote in both legislative chambers; otherwise, it will take effect 91 days post-session. This comprehensive approach aims to streamline tax regulations and redirect financial resources to educational needs in Texas following the repeal of the now-obsolete legislative framework. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-23-25 H Filed

 HB 188

Zwiener, Erin(D)

Relating to the authority of a county to regulate impervious cover in the unincorporated area of the county.

AI Summary: This bill establishes Section 240.912 within Subchapter Z of Chapter 240 of the Local Government Code, specifically allowing county commissioners courts the power to regulate impervious cover in areas of the county that are not incorporated into cities. The intent is multifaceted, focusing on flood risk management, which encompasses protection, mitigation, and reduction of risks associated with flooding.

Additionally, the legislation aims to bolster the development of flood projects as outlined in the Water Code, thereby enhancing the county's ability to manage and respond to potential flooding scenarios effectively. It also emphasizes the need to improve drainage systems and encourages the integration of nature-based solutions to aid in reducing flood impacts.

This legislation will take effect on the 91st day following the conclusion of the legislative session, empowering counties to implement these regulations in a timely manner to address critical flood-related issues. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-23-25 H Filed

 HB 225

Leo-Wilson, Terri(R)

Relating to training requirements for certain public officials and candidates for public office.

AI Summary: This bill aims to enhance and clarify training requirements for public officials and candidates in Texas. It modifies existing laws to simplify the process and ensure that training is efficient and accessible.

The Education Code now mandates that the agency takes responsibility for both providing and certifying required training for trustees, eliminating the previous research-based criteria. Additionally, training for trustees will only be conducted through

regional education service centers, emphasizing localized education.

Moreover, the Court of Criminal Appeals is tasked with ensuring that education programs for judges and court personnel are accessible through institutions of higher learning and the State Bar of Texas, ensuring a broader educational foundation.

Significant adjustments have been made concerning who can approve training programs, allowing governmental bodies to do so, which ensures a broader spectrum of available courses while maintaining strict certification and public record requirements. Notably, this bill introduces a provision that members of certain local governing bodies are exempt from mandatory continuing education training without affecting occupational license training requirements.

The bill also specifies that cybersecurity training programs must be conducted by state or local entities and repeals multiple outdated regulations to streamline the code.

In summary, the bill modernizes and clarifies the training mandates for public officials while limiting unnecessary educational burdens, aiming to improve governance and operational understanding within Texas's public institutions. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-29-25 H Filed

 SB 15

West, Royce(D)

Relating to recording requirements for certain documents concerning real property.



AI Summary: This bill introduces significant changes to the recording requirements for certain documents related to real property in Texas. Key among these changes is the establishment of a mandatory requirement for photo identification when individuals present documents to a county clerk for filing in the real property records. The previous optional provision that allowed clerks to require identification has been removed, thus reinforcing the importance of identity verification in these transactions.

Furthermore, the bill stipulates that the county clerk must not charge any fees for copying or recording the information from the presented photo identification, ensuring that the process remains accessible to all individuals filing documents.

Additionally, the bill clarifies the requirements for recording an instrument that conveys real property. It explicitly states that such an instrument must be signed and acknowledged by the grantor, either in the presence of credible witnesses or through certification by an authorized officer. Crucially, it adds that any individual presenting this instrument must also provide photo identification as required under the new section implemented in the Local Government Code.

Finally, the bill outlines that it will take immediate effect upon receiving a two-thirds majority vote in both houses or otherwise will take effect 91 days post the legislative session's conclusion. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-24-25 S Introduced and referred to committee on Senate Finance

A SB 36

West, Royce(D)

Relating to creating the criminal offenses of real property theft and real property fraud and establishing a statute of limitations for those offenses.

AI Summary: This bill creates new criminal offenses targeting real property theft and real property fraud, reflecting the evolving landscape of property crimes. The establishment of a ten-year statute of limitations for these offenses aligns them with theft-related crimes, enhancing legal recourse for victims.

A new Chapter 5C introduces standardized procedures for how verdicts and judgments regarding real property theft and fraud are to be handled. This includes detailed identification requirements for parcels involved in offenses and mandates for filing judgments with the county clerk within ten days.

Furthermore, Article 42.0376 incorporates detailed restitution protocols, requiring convicted individuals to compensate property owners, title companies, and cover damages incurred from their actions. Notably, the bill stipulates restitution cannot be demanded if the offender claims ownership prior to judgment.

The bill also adjusts penalties, including elevating offenses when the victim is a person aged 65 or older, or a nonprofit, and potentially increases the severity of charges based on the market value of the involved property.

Overall, this legislation aims to enhance legal protections against property crimes and ensure victims have adequate means to seek justice and restitution. The law's provisions are set to take effect on the 91st day following the end of the legislative session, with transitional clauses for offenses committed prior to this date. - Version: FIL

Track Name(s): Miscellaneous

Bill History: 07-22-25 S Filed

Total Miscellaneous Bills: 10

PVS

A HB 34

Leo-Wilson, Terri(R)

Relating to the definition of "eligible school district" for purposes of the study of school district property values conducted by the comptroller of public accounts.

Companions: [HB 776](#) Leo-Wilson, Terri (Refiled from 89R Session)

AI Summary: The bill amends the definition of "eligible school district" as outlined in Section 403.3011(2) of the Government Code. The new definition mandates that for a school district to be regarded as "eligible," it must meet two specific criteria: firstly, its local property value must be invalid according to Section 403.302(c) as determined in the most recent study, and it cannot surpass the state value derived from that study. Secondly, the local

value must have been valid in the two studies preceding the most recent one, effectively streamlining the eligibility assessment process.

Notably, the bill eliminates previous requirements which included a stipulation that the aggregate local value of all sampled property categories must not fall below 90% of a determined margin of error and that appraisal districts must adhere to scoring criteria based on reviews by the comptroller. These removals reflect a shift towards a less stringent validation process for school district eligibility.

Finally, the bill stipulates that the changes in law will come into effect only for studies conducted on or after January 1, 2026, ensuring that any studies conducted prior to this date will continue to be governed by the law as it existed prior to this enactment. The bill will take effect immediately upon receiving a two-thirds vote, otherwise, it will come into effect 91 days after the legislative session concludes. - Version: FIL

Track Name(s): PVS

Bill History: 07-14-25 H Filed

Total PVS Bills: 1

Property Tax Relief

 **HB 39**

Toth, Steve(R)

Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

- Companions:** [HB 62](#) Cain, Briscoe (Identical)
7-14-25 H Filed
- [HB 275](#) Cain, Briscoe (Refiled from 89R Session)
- [HB 1553](#) Toth, Steve (Refiled from 89R Session)

AI Summary: This bill introduces significant changes aimed at reducing school district maintenance and operations ad valorem taxes through effectively utilizing surplus state revenue.

Section 1 updates Section 48.255 of the Education Code, modifying the determination of the state compression percentage, which will now be the lower of 93% or a formula-driven number. A notable change is the requirement for the commissioner of education to reduce this percentage to the lowest achievable level based on surplus funds and additional appropriations. Furthermore, if the compression percentage reaches zero, school districts are prohibited from imposing a tier one maintenance and operations tax for that year, thereby altering the financial landscape for local school funding.

Section 2 amends the Government Code to ensure that for each state fiscal biennium, 90% of surplus general revenue must be allocated to a property tax relief fund, subject to the constraints of existing appropriations. The new provisions stipulate that the funds in this relief fund are exclusively to provide property tax relief through the state compression percentage, although any surplus beyond the estimated maintenance taxes may be redirected by the legislature.

The bill takes effect 91 days after the legislative session's end and applies starting from the state fiscal biennium that begins on September 1, 2027. - Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-14-25 H Filed

 HB 47

Harrison, Brian(R)

Relating to municipal and county ad valorem tax relief.

Companions: [HB 774](#) Harrison, Brian (Refiled from 89R Session)

AI Summary: This bill aims to provide municipal and county ad valorem tax relief by implementing structured guidelines for using surplus revenue. The new Section 140.014 introduces definitions for terms such as "consumer price index," "inflation rate," "population growth rate," and "surplus revenue." Counties and municipalities are required to determine their surplus revenue from the previous fiscal year after considering these factors, ensuring that any excess funds will be directed towards reducing property owners' ad valorem tax obligations in the current fiscal year.

Additionally, the bill includes Section 26.046, which sets a ceiling on the tax rates that local governing bodies may adopt. This is primarily calculated using prior fiscal receipts adjusted for population growth and inflation rates, which must be determined and published by the comptroller by July 1. The provision allows for exceptions if a county or municipality needs to exceed the tax rate for debt obligations, adding a layer of protection for financial commitments.

Both sections will become applicable from the respective fiscal and tax years following the bill's enactment, promoting responsible and accountable fiscal management at the local government level. The act aims to take effect immediately, contingent on a two-thirds majority vote in the legislature. - Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-14-25 H Filed

A **HB 62** Cain, Briscoe(R) Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions: **HB 39** Toth, Steve (Identical)
7-14-25 H Filed

HB 275 Cain, Briscoe (Refiled from 89R Session)

HB 1553 Toth, Steve (Refiled from 89R Session)

AI Summary: This bill aims to decrease school district maintenance and operations ad valorem taxes through strategic use of surplus state revenue. It amends Section 48.255 of the Education Code and Section 403.109 of the Government Code, introducing new directives and clarifications that impact how state funding and local taxes are managed.

The state compression percentage, a key determinant of property tax calculations for school districts, is mandated to be lowered to the minimum feasible percentage based on funds available from both the property tax relief fund and any additional appropriated revenues. Notably, if this percentage drops to zero, school districts are prohibited from levying a tier one maintenance tax for the current and subsequent school years, yet they will still receive state funding estimates based on a maximum compressed tax rate, alleviating potential financial burdens.

Moreover, the bill establishes a framework for allocating general revenue that surpasses allocation limits to the property tax relief fund, ensuring adequate resources are available for tax relief purposes, while also allowing for broader appropriations if the surplus exceeds expected tax receipts.

The law is designed to take effect starting September 1, 2027, promoting long-term tax relief for school districts in Texas. -
Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-14-25 H Filed

A **HB 71** Troxclair, Ellen(R) Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions: **HB 1030** Shaheen, Matt (Refiled from 89R Session)

AI Summary: This bill is designed to reduce the operating tax burden on school districts by using surplus state revenues to adjust the state compression percentage for property taxes. Under the revised Section 48.255 of the Education Code, the state compression percentage will now be subject to a new subsection (d), requiring it to be reduced to the lowest possible percentage using surplus funds deposited into the property tax relief fund. If the final state compression percentage is determined to be zero, subsection (e) establishes that no school district may impose a tier one maintenance and operations tax in that school year, shifting funding responsibilities to ensure that the district

receives support equivalent to maintaining an effective tax rate under state guidelines.

Moreover, Section 403.109 of the Government Code is altered to enable the comptroller to deposit a portion of excess general revenue into the property tax relief fund, which can only be appropriated to the Texas Education Agency specifically for reducing the state compression percentage. This bill is set to be effective starting in the fiscal biennium beginning September 1, 2025 and will come into force on the 91st day after the legislative session concludes. The changes aim to provide greater fiscal relief for school districts and increase funding stability for education in Texas. - Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-14-25 H Filed

 HB 118

Dean, Jay(R)

Relating to the use of certain federal funds received by the state to provide property tax refunds to Texas homestead owners.

AI Summary: This bill is designed to provide financial relief to Texas homestead owners through the allocation of federal reimbursement funds received under Public Law 119-21, targeted at border security and immigration-related expenditures. Under Article 1, the Texas comptroller is tasked with distributing a one-time cash rebate to qualifying homestead households. After deducting up to \$28 million for administrative expenses, the remaining funds will be divided among eligible property owners based on the number of homestead exemptions recorded as of January 1, 2026. All checks must be distributed no later than August 1, 2026, making the program timely for affected households.

Additionally, Article 2 stipulates that any federal funds received after May 2026 will be deposited into the state treasury and specifically used for school district property tax rate compression, thus emphasizing the ongoing commitment to managing property taxes in Texas. Importantly, the rebates will be classified as non-taxable income, ensuring beneficiaries can access these funds without risking their state-administered benefits. The bill is set to go into effect 91 days following the conclusion of the legislative session. - Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-17-25 H Filed

 HB 129

Kerwin, Helen (F)(R)

Relating to the dedication of certain surplus state revenue for school district maintenance and operations ad valorem tax relief.

AI Summary: This bill is designed to allocate a portion of surplus state revenue to alleviate the maintenance and operations ad valorem taxes imposed on school districts in Texas. It specifically adds a new section, Sec. 403.108 under Subchapter G, Chapter 403 of the Government Code. According to the new provisions, the comptroller is required to assess and identify the surplus funds at the end of each state fiscal biennium by comparing the total available general revenue from the previous biennium with the stated revenue estimate by the comptroller. Should this surplus be \$1.5 billion or greater, the comptroller must deposit 10% of

this surplus into a dedicated account within the general revenue fund.

Crucially, funds in this account can be utilized solely by the legislature to support school district tax relief, ensuring that the benefits are directed specifically toward educational financial relief. The changes to the law, along with the new chapter heading emphasizing revenue dedication, signify a focused effort on educational funding and fiscal responsibility in state revenue management. The implementation of these provisions will begin with the state fiscal biennium starting on September 1, 2027, with the act taking effect 91 days after the legislative session concludes. - Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-18-25 H Filed

 HB 156

Bell, Cecil(R)

Relating to the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district maintenance and operations ad valorem taxes.

Companions: [HB 228](#) Bell, Cecil (Refiled from 89R Session)

AI Summary: This bill establishes specific provisions related to the allocation of surplus state revenue to aid in property tax relief for school district operations. A new requirement under Section 403.109 of the Government Code introduces two additional subsections:

- Subsection (e) mandates the comptroller to deposit one-half of the available surplus general revenue to the property tax relief fund within 90 days after each state fiscal biennium. This surplus is defined as the amount exceeding the revenue estimated at the start of the biennium. - Subsection (f) restricts the use of this surplus, stipulating that it may only be appropriated to the Texas Education Agency for purposes of reducing property taxes, specifically by adjusting the state compression percentage outlined in the Education Code.

The implementation of this act is set to begin with the state fiscal biennium starting on September 1, 2027, and it will take effect 91 days following the conclusion of the legislative session, providing a framework meant to enhance funding stability for public education through direct tax relief initiatives. - Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-21-25 H Filed

 SB 45

Middleton, Mayes(R)

Relating to the dedication of money received from the federal government as reimbursement for border security costs for ad valorem tax relief.

AI Summary: This bill focuses on the dedication of funds received from the federal government to enhance financial relief for property owners in Texas through ad valorem tax relief. It introduces a significant new section in the Government Code, specifically under Subchapter G, Chapter 403, shifting the operational focus towards fiscal responsibility and public service.

Under the new Section 403.108, the Comptroller is mandated to evaluate the federal reimbursements for border security costs

received by Texas by the 90th day of each state fiscal year. The Comptroller must then deposit a matching amount into a designated account within the general revenue fund. This procedural requirement ensures that funds intended for border security support can be effectively utilized to offer tax relief to residents.

The financial resources allocated to this account are strictly reserved; the legislature can only use these funds for ad valorem tax relief, reinforcing the commitment to enhancing the economic welfare of Texans.

The act will begin its enforcement from the fiscal year starting on September 1, 2026, and will take formal effect after a 91-day grace period post-legislative session conclusion. Overall, this bill aims to integrate federal support into state fiscal strategies to benefit property taxpayers. - Version: FIL

Track Name(s): Property Tax Relief

Bill History: 07-23-25 S Filed

Total Property Tax Relief Bills: 8

Taxing Entity- Rates

 HB 40 (3) Harrison, Brian(R)

Relating to the vote required in an election to approve an ad valorem tax rate that exceeds a taxing unit's voter-approval tax rate.

AI Summary: This bill amends several sections of the Health and Safety Code and the Tax Code to enhance the requirements for voter approval of ad valorem tax rates that exceed certain thresholds.

Primarily, it raises the voting requirement from a majority to two-thirds of votes cast in elections related to tax rate increases. This is intended to ensure a stronger mandate from voters for tax changes. Additionally, once voters approve a tax rate, governing bodies are restricted from disapproving this rate based solely on its basis, providing greater security to the outcomes of such elections.

The bill also mandates updates to public notices concerning proposed tax rates. Notices must now clearly specify that two-thirds of voters must accept the proposed rates, thereby emphasizing their direct involvement in the decision-making process.

Furthermore, the bill introduces a de minimis rate, which is a new threshold that must be included in tax proposals and determined as the sum of the no-new-revenue maintenance and operations rate, a rate that raises \$500,000, and the prevailing current debt rate for the taxing unit.

Finally, these changes apply only to elections held after the bill's effective date. Immediate implementation is contingent upon a two-thirds vote from elected members in the legislature. Otherwise, the act takes effect 91 days post-session. - Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-14-25 H Filed

A **HB 43** (3) **Harrison, Brian(R)** Relating to the calculation of certain ad valorem tax rates of a taxing unit and the manner in which a proposed ad valorem tax rate that exceeds the voter-approval tax rate is approved.

Companions: **HB 250** Harrison, Brian (Refiled from 89R Session)

AI Summary: The proposed bill aims to refine the calculation of ad valorem tax rates and the approval process for taxing units in Texas. If the anticipated dollar amount guaranteed level per student exceeds the previous year, school districts are mandated to reduce their tax rates, ensuring that they do not benefit from inflated rates while the taxpayers absorb the fiscal burden.

Furthermore, the bill will eliminate certain sections of the Tax Code, particularly Section 26.042, altering the method for calculating voter-approval tax rates and aligning the formulas used for various taxing entities. The bill introduces clearer definitions for current debt service and establishes stricter protocols for tax rate increases that necessitate voter approval.

Taxing units must notify the public of meetings where tax rates will be discussed, providing a comprehensive overview of past and proposed rates, and detailing any implications for average residence homestead taxes. The legislation ultimately seeks to enhance transparency, streamline tax regulations, and adjust financial responsibilities among districts to ensure fairer taxation practices across Texas.

Additionally, the bill repeals several outdated provisions that held little relevance in current tax practices, thereby simplifying the legal framework surrounding ad valorem taxes. The provisions enacted will only apply to tax years beginning after the bill's effective date. - Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-14-25 H Filed

A **HB 60** (3) **Troxclair, Ellen(R)** Relating to the vote required by the governing body of a taxing unit to adopt an ad valorem tax rate that exceeds the voter-approval tax rate or authorize the issuance of tax bonds.

Companions: **HB 5303** Troxclair, Ellen (Refiled from 89R Session)
SB 2529 Bettencourt, Paul (Refiled from 89R Session)

AI Summary: This bill introduces significant new voting requirements for the governing bodies of taxing units and political subdivisions in Texas regarding the adoption of tax rates and issuance of bonds.

In Section 1, a new provision is added, requiring that for any political subdivision to issue general obligation bonds, at least 60% of the governing body must vote in favor. This change enhances accountability among governing bodies.

Sections 2 and 3 introduce similar stipulations concerning tax rates. Specifically, they set forth that if during a prior election a proposition to exceed the voter-approval tax rate was rejected, the taxing units must then secure a minimum of 80% approval

from their governing body members to adopt a new annual tax rate that exceeds this threshold. This rule applies to both general taxing units and water districts, thus ensuring uniformity across different entities.

The legislation specifies that these changes will apply only to actions taken on or after the effective date of the Act, which is 91 days after the close of the legislative session. The bill underscores the legislature's intent to enhance voter influence and ensure more robust deliberation within governmental bodies when it comes to financial decisions affecting the public. -
Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-14-25 H Filed

 **HB 101** (3) Bumgarner, Ben(R)

Relating to the authority of a political subdivision to propose for voter approval the issuance of general obligation bonds for a purpose rejected by voters at a bond election.

AI Summary: This bill amends the Government Code by adding Section 1253.0015, which places a restriction on political subdivisions concerning the submission of propositions for general obligation bonds. Under the new section, if a political subdivision has presented an identical or substantially similar proposition for bond issuance that voters rejected within the preceding two years, they are not allowed to submit another proposition for the same purpose. This change underscores the importance of voter decisions regarding bond measures and seeks to enhance the integrity of the electoral process by limiting repetitive proposals on the same issue.

Furthermore, the bill clarifies that this change in law applies to propositions that are ordered for election on or after the effective date of the act, which will be 91 days post the last day of the legislative session. Overall, the bill aims to foster responsible governance by aligning the actions of political subdivisions with the expressed will of their constituents. -
Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-15-25 H Filed

 **HB 107** (3) Swanson, Valoree(R)

Relating to the vote required in an election to approve an ad valorem tax rate that exceeds a taxing unit s voter-approval tax rate.

AI Summary: This bill revises the regulations surrounding ad valorem tax rate elections in Texas, specifically altering the minimum voting threshold required for tax rate approvals. The new stipulation calls for at least two-thirds of votes cast in favor of a tax rate increase for it to be approved, enhancing the democratic process by ensuring greater community consensus. Previous stipulations requiring only a simple majority have been removed throughout multiple sections of the Health and Safety Code and the Tax Code.

Additionally, the bill outlines provisions that prevent governing bodies from disapproving the voters' approved tax rate based solely on its approval status. It introduces the "de minimis rate," which allows a calculation that can influence the determination

of the voter-approval tax rate, thereby providing a more nuanced framework for tax rate approvals.

Public notices regarding proposed tax rates must now include explicit definitions of the proposed, no-new-revenue, voter-approval, and de minimis tax rates, ensuring transparency and clarity for voters. Importantly, the changes established by this bill only apply to elections taking place after the bill's effective date, thereby ensuring that prior elections adhere to previous legal standards. The act is set to take effect immediately if passed with a two-thirds majority in both legislative houses; otherwise, it will go into effect after a 91-day waiting period post-session. - Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-17-25 H Filed

 **HB 119 (3)** Dean, Jay(R)

Relating to requiring voter approval for certain local tax rate increases adopted pursuant to a disaster declaration.

AI Summary: This bill establishes new regulations concerning local tax rate increases adopted under disaster declarations in Texas. Specifically, it mandates that any taxing unit, which does not include school districts, that elects to adopt a tax rate under the conditions set forth in Section 26.042(c-1) of the Tax Code must seek voter approval to sustain this increase beyond a period of 30 days.

The law specifies that if a taxing unit enacts a disaster-related tax increase, it must conduct an election for voter approval within 30 days of the increase's implementation. Should the taxing unit either fail to hold this election or not receive the necessary approval, the tax rate will automatically revert to the rate that was in effect immediately prior to the increase caused by the disaster.

Additionally, any election held for this purpose must adhere to the stipulations found in Chapter 26 of the Tax Code regarding tax rate approval elections. The bill sets a clear structure for accountability and ensures that local voters have a say in significant tax increases resulting from emergency situations. This act will take effect immediately if it garners the required two-thirds legislative vote; otherwise, it will become effective on the 91st day following the legislative sessions conclusion. - Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-17-25 H Filed

 **HB 158 (3)** Hickland, Hillary (F)(R)

Relating to the repeal of provisions providing for the calculation of an unused increment rate and the use of that rate in calculating certain other ad valorem tax rates.

AI Summary: This bill aims to reform the calculation of ad valorem tax rates in the state of Texas by eliminating references to the unused increment rate in various tax-related formulas. In Section 1, modifications to Section 26.04(c) of the Tax Code clarify that the voter-approval tax rate will no longer include the unused increment rate, significantly altering how tax rates are

computed for both special and non-special taxing units.

Sections 26.041 and 26.042 see substantial revisions where additional formulas are introduced for calculating the no-new-revenue tax rate and voter-approval tax rate to account for the impact of an additional sales and use tax. The bill defines the sales tax gain rate and sales tax loss rate, which will be factored into these calculations.

Furthermore, in Section 4, the definitions of the mandatory tax election rate and voter-approval tax rate are updated to exclude the unused increment rate, thus streamlining the determination of tax levies. Significant provisions, such as those found in Sections 120.007(d), 26.013, 26.0501(c), and 49.23602(a)(3) in the Local Government and Water Codes, are repealed to support these changes.

The overall effect of the bill will be to simplify the tax rate calculation processes and potentially impact the revenues generated from ad valorem taxes starting from the tax year that begins on or after January 1, 2026. - Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-21-25 H Filed

 **HB 193** (3) Barry, Jeffrey (F)(R)

Relating to the authority of a taxing unit to use or transfer for the repayment of debt an increase in maintenance and operations ad valorem tax revenue attributable to a tax the rate.

AI Summary: This bill seeks to clarify and restrict the usage of increased revenue from maintenance and operations ad valorem taxes approved by voters. Specifically, it adds Subsection (h) to Section 26.07 of the Tax Code, which prohibits taxing units from using or transferring an increase in their maintenance and operations tax revenue derived from an election for the purpose of repaying debt, whether in installments or otherwise. This change aims to safeguard the intended use of such tax revenues by ensuring they are not diverted to debt repayment.

Nevertheless, the bill includes a provision that allows school districts the flexibility to access and utilize money from the tax increment fund for established reinvestment zones, under agreements made with local government entities. These adjustments ensure that while the primary intent is to confine the usage of the taxes for their designated purposes, there remains some latitude for school districts to manage funds for specific developmental goals.

This legislation will take effect on January 1, 2026, and the new rules will only apply to ad valorem taxes enacted for tax years beginning after this date. Therefore, it aims to produce a clear delineation of financial responsibilities and revenue applications for taxing units moving forward. - Version: FIL

Track Name(s): Taxing Entity- Rates

Bill History: 07-24-25 H Filed

Total Taxing Entity- Rates Bills: 8

Taxing Entity- Bonds**A** HB 50 (4)

Harrison, Brian(R)

Relating to the vote required to approve the issuance of general obligation bonds by a political subdivision.

AI Summary: This bill establishes a new voting requirement for the issuance of general obligation bonds by political subdivisions in Texas. Specifically, it adds a new section, 1253.004, to the Government Code, stipulating that a political subdivision can only issue such bonds if at least two-thirds of the voters authorize the issuance during an election. This change significantly raises the bar for approval, moving away from any previously less stringent requirements that may have existed.

The bill clarifies that the new voting requirement applies solely to bonds that are authorized after the act's effective date, thus ensuring that any bonds already authorized are not impacted by this change.

Furthermore, the act outlines its own effective date, indicating that it will take effect immediately if it secures a two-thirds vote from all elected members in each legislative house, in line with stipulations from the Texas Constitution. If the necessary vote is not achieved for immediate effect, the bill will come into force on the 91st day following the end of the legislative session. Overall, this legislation places a stronger emphasis on the need for public support when it comes to the financial commitments of local governments. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-14-25 H Filed

A HB 51 (4)

Harrison, Brian(R)

Relating to a prohibition on the guarantee of public school bonds.

Companions: [HB 5035](#) Harrison, Brian (Refiled from 89R Session)

AI Summary: This bill establishes a new framework regarding the issuance and guarantee of public school bonds in Texas. It introduces a prohibition on the guarantee of bonds issued by school and charter districts under specified sections of the Education Code. The section heading is amended to reflect that guaranteeing bonds is now prohibited. Bonds approved before September 1, 2025, are given a transitional provision to maintain their guarantees until they mature or are defeased.

Furthermore, the bill enacts conforming changes to ensure compliance with this new prohibition. Sections that previously allowed for guarantees or credit enhancements for charter districts are repealed, which streamlines the bond process and cuts back on potentially problematic funding practices. The legislation mandates an annual review of the charter school liquidation fund, with provisions for excess funds to be funneled towards a grant program designed to support future educators.

Lastly, a variety of sections that supported the previous funding framework and guarantee practices are repealed, marking a significant shift in the funding landscape for public schools and charter districts in Texas. The bill's effective date is contingent

upon a two-thirds legislative vote, or it will take effect 91 days after the legislative session ends. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-14-25 H Filed

 HB 54 (4)

Harrison, Brian(R)

Relating to the authority of a political subdivision to propose for voter approval the issuance of general obligation bonds for a purpose rejected by voters at a bond election held during the preceding five years.

AI Summary: This bill establishes new restrictions on political subdivisions regarding the issuance of general obligation bonds. Specifically, it adds Section 1253.0015 to the Government Code, which states that a political subdivision cannot present a bond issuance proposition to voters if a similar proposal was previously rejected within the last five years. The intention behind this change is to enhance accountability and discourage political subdivisions from continuously seeking voter approval for projects that have already failed.

Moreover, the bill clarifies that the newly enacted law will apply only to propositions for which the election is ordered after the law's effective date. The timing for the enactment of this bill depends on legislative procedures, as it will take effect immediately if it receives a two-thirds majority vote from all elected members of both legislative houses. If it does not secure this vote, it will become effective 91 days following the close of the legislative session. Overall, the bill aims to foster responsible financial governance at the local level by limiting repeated requests for bond approval. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-14-25 H Filed

 HB 67 (4)

Troxclair, Ellen(R)

Relating to the requirements regarding an election to authorize the issuance of general obligation bonds or to approve an increase in an ad valorem tax rate.

AI Summary: This bill outlines significant modifications to elections related to general obligation bonds and ad valorem tax rate increases. Notably, it stipulates that such elections are to be held specifically on the November uniform election date, and cannot be conducted as emergency elections, as per the newly added section 41.0051 of the Election Code.

A key element of this legislation is the introduction of a two-thirds majority requirement for voters to approve the issuance of general obligation bonds, as stated in Section 1253.004 of the Government Code. This new supermajority standard is echoed throughout different sections of the Health and Safety Code and Tax Code, raising the voter threshold from a simple majority to at least two-thirds in several provisions.

Furthermore, the bill introduces a definition for the "de minimis rate," which impacts how tax rates are calculated and communicated to taxpayers. The changes require detailed notices to disclose that unless at least two-thirds of voters accept the proposed tax rate, the tax rate will revert to the voter-approval tax rate.

This legislative action applies to elections ordered after its effective date, which is set for January 1, 2026, subject to certain conditions regarding voter approval of a constitutional amendment. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-14-25 H Filed

A HB 68 (4)

Olcott, Mike (F)(R)

Relating to increasing the threshold of voter approval for a school district bond election.

Companions:

HB 3655 Olcott, Mike (F)

(Refiled from 89R Session)

AI Summary:

This bill proposes significant changes to the process by which school district bond elections are authorized and the taxation linked to them. Specifically, it revises Section 45.003 of the Education Code to mandate that the issuance of bonds and the levying of associated taxes can only occur if three-fifths of voters approve the bond issuance, a change from the previous requirement of a simple majority. However, for tax levies described in Section 45.002, only a majority vote remains necessary.

Additionally, two new subsections (a-1) and (a-2) are added, establishing that each election must be called through a resolution or order from the governing board or commissioners court. This resolution must clearly outline the election date, propositions to be voted on, and other relevant details. It's important to note that the revised section will only apply to elections called on or after the effective date of the Act, which is set for January 1, 2026, and is reliant on the approval of a related constitutional amendment by voters. If this amendment is not approved, the new regulations will not take effect. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-14-25 H Filed

A HB 96 (4)

Alders, Daniel (F)(R)

Relating to the date and requirements regarding an election to authorize the issuance of general obligation bonds or other debt obligations payable from ad valorem taxes or to approve an increase in an ad valorem tax rate.

AI Summary:

This bill revises various provisions surrounding elections for general obligation bonds or increases in ad valorem tax rates, primarily to enforce a supermajority voting requirement and standardize election timing. Specifically, it establishes that such elections must occur on the November uniform election date, disallowing emergency elections for these matters, thereby ensuring that they align with broader election cycles.

A critical aspect of the bill is the stipulation that three-fifths of voters must approve the issuance of general obligation bonds, creating a higher barrier to taxpayer-funded debt. This change is replicated throughout the law in multiple sections, replacing the previous majority requirement to ensure that significant tax increases and budget decisions reflect broad voter consensus.

Moreover, the bill requires revised notification templates for proposed tax rates, highlighting the necessity of achieving a

three-fifths majority for acceptance. These notifications are designed to be comprehensible, aligning the public's understanding of tax rate implications with legislative intent.

The bill clarifies that all changes will apply only to elections ordered after the Act's effective date. Notably, the provisions are set to take effect by January 1, 2026, contingent upon voter approval of a related constitutional amendment regarding the issuance of bonds. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-15-25 H Filed

 **HB 105** (4) [Tepper, Carl\(R\)](#)

Relating to the issuance of certificates of obligation by certain local governments.

AI Summary: This bill amends several sections of the Local Government Code regarding certificates of obligation, which local governments can utilize for financing various infrastructure projects. The term "Issuer" is clarified to include only municipalities and counties, with a new definition of "Public work" that adjusts the categories of projects eligible for financing. Notable inclusions now specify first responder training facilities as eligible projects, while projects related to professional or semi-professional sports are excluded.

Importantly, the provisions for the issuance of certificates are expanded to include the demolition of dangerous structures, a shift from the previous allowance for restoring historic structures.

The maturity period for these certificates has been shortened from 40 years to 30 years, ensuring quicker resolution and responsibility for debts incurred by local governments. Additionally, the process for protesting the issuance of these certificates is made more accessible, reducing the petition requirement to just two percent of registered voters, reflecting an intention for more democratic involvement by local constituents.

The bill also addresses the petitions related to refinancing certificates, simplifying the eligibility for voter signatures to the current registered voter base. Furthermore, the complete repeal of Section 271.046 removes outdated provisions, streamlining the code for more modern application.

Finally, all changes will apply only to certificates issued after the effective date of this act, ensuring that any outstanding certificates remain governed by the previous laws in place at the time of issuance. The changes will officially take effect on the 91st day following the end of the legislative session. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-17-25 H Filed

 **HB 153** (4) [Little, Mitch \(F\)\(R\)](#)

Relating to the frequency of elections seeking voter approval for the issuance of school district bonds.

AI Summary: This bill focuses on the regulation of bond issuance in school districts within Texas. It amends Section 45.003(a) of the Education Code to affirm that bonds and taxes associated with them must be approved by a majority of qualified voters during a district-held election. This election must be conducted in accordance with the Election Code and is to be called by the district's governing board or commissioners court. The notice for the election includes essential information such as the date, propositions, and polling places.

A significant addition to the Education Code is the introduction of Section 45.0034, which mandates that elections for bond issuance cannot occur more frequently than once every five years. This change aims to stabilize the frequency of voter approval for school district bonds and to prevent the possibility of excessive or repeated elections within short intervals.

This legislation will take effect 91 days following the conclusion of the legislative session, marking a new approach to managing bond elections in Texas school districts which seeks to enhance civic engagement and fiscal responsibility. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-21-25 H Filed

 **HJR 14 (4)** Alders, Daniel (F)(R)

Proposing a constitutional amendment to require a supermajority vote to authorize a political subdivision to issue general obligation bonds or other debt obligations payable from ad valorem taxes.

AI Summary: The proposed joint resolution seeks to amend Article XVI of the Texas Constitution by adding a new section that would stipulate the requirement of a supermajority vote for political subdivisions to issue general obligation bonds or other forms of debt that are to be repaid through ad valorem taxes. Specifically, it asserts that such issuance can only proceed if it is approved by at least three-fifths of the voters in an election dedicated to this purpose.

To facilitate this structural change, a temporary provision accompanies the new requirements, stating that Section 62 will become effective on January 1, 2026, and will exclusively apply to the issuance of bonds sanctioned by voter approval in elections held on or after this date. Furthermore, it specifies that this temporary provision will be active until January 1, 2027, at which point it will expire.

The proposal is set to be presented to Texas voters on November 4, 2025, through a ballot that will provide them the option to vote for or against the stated amendment. This change aims to enhance fiscal responsibility and public participation in the decision-making processes regarding significant local debt obligations. - Version: FIL

Track Name(s): Taxing Entity- Bonds

Bill History: 07-15-25 H Filed

Total Taxing Entity- Bonds Bills: 9

Taxing Entity- Expenditure Cap

Furthermore, certain funds such as money from bonded debts approved by voters and various types of donations or grants are explicitly excluded from being counted as available revenue sources. The application of this new section will begin for any fiscal year starting on or after December 1, 2025, and the overall act will take effect 91 days post the legislative session's conclusion. This bill aims to impose fiscal discipline on local government spending by introducing measured, controlled growth in budgetary allocations. - Version: FIL

Track Name(s): Taxing Entity- Expenditure Cap

Bill History: 07-14-25 H Filed

 **HB 104 (5)** Bell, Cecil(R)

Relating to municipal and county financial requirements.

Companions: [HB 175](#) Troxclair, Ellen (Identical)
7-22-25 H Filed

AI Summary: This bill amends Chapter 140 of the Local Government Code to enhance fiscal accountability and transparency for municipalities and counties in Texas. It introduces two critical sections:

Section 140.015 limits total yearly expenditures for municipal and county political subdivisions, ensuring they do not surpass the greater of their previous total expenditures or an inflation- and-population-adjusted figure set by the Legislative Budget Board. Exceptions allow municipalities to exceed these limits through voter-approved measures or during disaster declarations, with the caveat that additional spending aligns with actual disaster-related costs. The section also specifies that certain revenue sources, like grants and bonds, are excluded from total expenditure calculations.

Section 140.016 mandates that municipalities and counties post summaries of both adopted and proposed budgets on their websites. This summary must detail total budget amounts, budget category allocations, and provide a taxpayer impact statement outlining the financial implications for residents.

These regulations will take effect for fiscal years starting December 1, 2025, providing time for political subdivisions to adapt to these new fiscal responsibilities. Overall, the bill seeks to improve public oversight of local government spending and enhance community engagement with budgetary processes. - Version: FIL

Track Name(s): Taxing Entity- Expenditure Cap

Bill History: 07-16-25 H Filed

 **HB 117 (5)** Tepper, Carl(R)

Relating to a limit on political subdivision expenditures.

Companions: [HB 133](#) Morgan, Matthew (F) (Identical)
7-18-25 H Filed

AI Summary: This bill introduces a new regulatory framework for political subdivisions in Texas, aiming to control their fiscal spending. By adding Section 140.015 to the Local Government Code, it

establishes that political subdivisions including counties, municipalities, and school districts cannot exceed their total expenditures from all revenue sources beyond the higher figure of either the previous fiscal years total expenditures or a calculated amount that factors in both the population growth rate and the inflation rate.

Key definitions such as "consumer price index," "disaster relief cost," and "inflation rate" are outlined to provide clarity for the calculations political subdivisions must undertake. Furthermore, subdivisions are required to publish their computed expenditure rates on the internet by January 31 annually, ensuring transparency.

An exception is made for exceeding the spending limits if two-thirds voter approval is obtained during an election. Notably, the bill specifies that grants or disaster-related expenses do not count against expenditure limits.

To enforce compliance, the attorney general is authorized to initiate legal actions, which can include seeking injunctive relief, a writ of mandamus, or a declaratory judgment to resolve compliance issues. This law takes effect on January 1, 2026, with the new fiscal year guidelines applying to periods starting on or after December 1, 2025. - Version: FIL

Track Name(s): Taxing Entity- Expenditure Cap

Bill History: 07-17-25 H Filed

 [HB 133 \(5\)](#) [Morgan, Matthew \(F\)\(R\)](#) Relating to a limit on political subdivision expenditures.

Companions: [HB 117](#) [Tepper, Carl](#) (Identical)
7-17-25 H Filed

AI Summary: This bill aims to impose fiscal discipline on political subdivisions in Texas by establishing a cap on annual expenditures. Under the new Section 140.015 of the Local Government Code, various key terms are defined to clarify the bill's provisions, including the consumer price index used for inflation calculations and the population growth rate for determining expenditure limits.

Political subdivisions subject to this regulation cannot exceed their total expenditure of the previous fiscal year or a calculated amount based on the current inflation and population growth rates. This calculation must be made public by January 31 each year. Importantly, if a political subdivision wishes to exceed its expenditure limit, it must obtain two-thirds approval from voters during a specially convened election.

Certain types of revenue, such as grants or disaster relief costs, are explicitly excluded from the definitions of available revenue and expenditures. Furthermore, enforcement mechanisms are established, allowing the Texas attorney general to pursue legal action against non-compliant political subdivisions, potentially resulting in necessary compliance measures. The provisions of this act will only apply to fiscal years beginning on or after December 1, 2025, with the act taking effect on January 1, 2026. - Version: FIL

Track Name(s): Taxing Entity- Expenditure Cap

Bill History: 07-18-25 H Filed**A** HB 155 (5) Bell, Cecil(R)

Relating to the authority of a political subdivision to use public money for an environmental project.

AI Summary: This bill aims to regulate the authority of political subdivisions regarding the use of public funds for environmental initiatives by adding Section 140.015 to the Local Government Code. It defines the term "environmental project" as initiatives that aim to reduce greenhouse gas emissions and pollutants or raise public awareness about related issues.

A significant change is the explicit prohibition on political subdivisions using public money for planning, creating, or operating any environmental project, which includes funding sourced from taxes, fees, grants, or donations. This restriction seeks to maintain fiscal control and accountability for public funds.

However, the bill also outlines multiple exceptions under which political subdivisions may utilize public money. These include compliance with state or federal laws, statutory obligations, improving flood control and water resources, managing vegetation for public safety, and enhancing energy efficiency of public facilities. The bill specifically restricts funding for constructing or maintaining electric vehicle charging stations and infrastructure aimed at reducing vehicle emissions, emphasizing an overarching cautious approach to environmental expenditures.

The provisions of this legislation will take effect on the 91st day following the end of the legislative session, establishing a noteworthy shift in how public funds can be allocated for environmental purposes in Texas. - Version: FIL

Track Name(s): Taxing Entity- Expenditure Cap

Bill History: 07-21-25 H Filed

A HB 175 (5) Troxclair, Ellen(R)

Relating to municipal and county financial requirements.

Companions: [HB 104](#) Bell, Cecil (Identical)
7-16-25 H Filed

AI Summary: This bill establishes new fiscal accountability measures for municipalities and counties in Texas by adding Sections 140.014 and 140.015 to the Local Government Code.

Section 140.014 sets a requirement that total expenditures from all sources in a given fiscal year must not exceed the greater of either the previous year's total or a new ceiling calculated using the population growth rate and inflation rate, which the Legislative Budget Board publishes annually by January 31. Additionally, municipalities can only surpass this limit if voters approve the increase in an election or if a state of disaster impedes normal functioning, and even then, only to the extent of covering actual disaster-related costs. Certain funds, such as those from voter-approved bonds, are explicitly excluded from the revenue calculations.

Section 140.015 focuses on transparency, requiring each municipality or county to publish a "Taxpayer's Budget Summary" soon after adopting their budget. This summary must include detailed breakdowns of budgeted expenses across various categories and specific information about fees and property taxes affecting residential taxpayers for comparative years. A similar summary for the proposed budget is also required before public hearings.

The provisions of these sections apply to fiscal years beginning on or after December 1, 2025, and the bill will take effect 91 days after the legislative session concludes. - Version: FIL

Track Name(s): Taxing Entity- Expenditure Cap

Bill History: 07-22-25 H Filed

A HJR 9 (5) Toth, Steve(R)

Proposing a constitutional amendment concerning the limitation on the rate of growth in state and local appropriations with the return of over-collected taxpayer money by reducing taxes.

Track Name(s): Taxing Entity- Expenditure Cap

Bill History: 07-14-25 H Filed

Total Taxing Entity- Expenditure Cap Bills: 8

Taxing Entity- Misc.

A HB 48 Harrison, Brian(R)

Relating to the text of ballot propositions that increase taxes.

Companions: [HB 829](#) Harrison, Brian (Refiled from 89R Session)

AI Summary: This bill establishes a requirement for the text displayed on ballot propositions that propose any increase in property taxes within the state of Texas. Specifically, it amends Section 45.003(b-1) of the Education Code to require that the ballot must prominently feature the phrase THIS IS A PROPERTY TAX INCREASE. The stipulation for this statement is that it must be rendered in a bold format and in size 42 font, ensuring that it is highly visible and clear to voters.

The changes instituted by this Act will only apply to elections that are ordered on or after the effective date, which is important for managing the transition to the new requirements. The Act is scheduled to take effect immediately providing it receives the necessary two-thirds majority vote from elected members of both legislative houses. If this immediate effect is not achieved, the Act will come into force on the 91st day after the conclusion of the legislative session. This legislative move aims to enhance voter awareness regarding the implications of tax increase propositions on future ballots, aiming for greater transparency in the electoral process. - Version: FIL

Track Name(s): Taxing Entity- Misc.

Bill History: 07-14-25 H Filed

A HB 219

Bell, Cecil(R)

Relating to prohibiting certain criteria in a local governmental agency contractor selection process.

AI Summary: This bill establishes a new framework for the procurement processes used by local governmental agencies in Texas by adding Section 271.909 to the Local Government Code. Under this section, the term "governmental agency" aligns with existing definitions in the law, detailing that when procuring goods or services through competitive processes, agencies are constrained to only consider selection criteria that are objective and essential. The bill clearly states that environmental, social, and governance criteria are not valid grounds for selecting bids unless they correlate directly to cost or quality measures.

In a bid process, governmental agencies must ensure that contract selection criteria are conveyed through written specifications made publicly accessible and included in vendor solicitations. This accountability provision is aimed at promoting transparency in how contracts are awarded.

Moreover, individuals are empowered to report suspected violations to the attorney general, who has the authority to intervene when criteria are not followed appropriately. This includes directives to modify or terminate contracts that do not meet the specified legal requirements. If a governmental agency fails to act according to the attorney general's directives within required timeframes, any such contract becomes void. The bill mandates that these stipulations apply to contractor selection processes initiated after the bill's effective date, which is 91 days post the legislative session. - Version: FIL

Track Name(s): Taxing Entity- Misc.

Bill History: 07-30-25 H Filed

Total Taxing Entity- Misc. Bills: 2

Total Bills: 99

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