

## SB 2 – Comparison of Enrolled Bill to Current Law

	Enrolled	Current Law
<b>General Provisions</b>		
<b>Reference to Certain Terms</b>	Reference in law to “effective maintenance and operations rate” means “no-new-revenue maintenance and operations rate”; reference to “effective tax rate” means “no-new-revenue tax rate”; and reference to “rollback tax rate” means “voter-approval tax rate” (Tax Code Section 1.045)	
<b>Electronic delivery between appraisal districts and property owners</b>	Tax Code Sections 1.07(a) and 1.085(a) are amended to add information for appraisal review board hearings that can be delivered electronically by agreement; adds requirement of notices by email to owners of residential property who request them (new Tax Code Section 1.086).	Current provisions for electronic notices concern appraisals and other matters—not appraisal review board evidence and specific email notifications.
<b>State Responsibilities</b>		
<b>Comptroller Advisory Board</b>	Tax Code Section 5.01 is added to create the Property Tax Administration Advisory Board to advise the Comptroller about state oversight of appraisal districts; at least six members appointed by the Comptroller; required to make recommendations on effectiveness and efficiency of the property tax system, best practices, and complaint resolution procedures; Chapter 2110 regarding state advisory committees does not apply.	Comptroller’s Property Value Study Advisory Committee under Government Code Section 403.302(m-1) and (n) are repealed.
<b>Appraisal Review Board (ARB) and Arbitrator Training by the Comptroller</b>	<p>Tax Code Section 5.041 is amended to require 8 hours training for newly appointed ARB members and 4 hours for continuing education. The amendment also allows a fee of \$50 to be charged for training participants who are not ARB members</p> <p>Tax Code Section 5.043 is added to require the development of online curricula and an arbitration manual, as well as a training program for arbitrators that is at least 4 hours (may be provided online).</p>	<p>Current law does not specify the number of hours for the ARB courses and does not provide for charging a fee for persons who are not ARB members and take the course.</p> <p>No provision exists for training arbitrators by the Comptroller. Section 41A.06(c) allowing training generally is repealed</p>

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<b>State Responsibilities (continued)</b>		
<b>Appraisal Manuals and Materials</b>	Tax Code Section 5.05(c-1) and (c-2) are added to require appraisal districts to appraise property according to manuals required by law to be prepared and issued by the Comptroller based on generally accepted appraisal methods and techniques.	Tax Code Section 5.05 is permissive regarding the issuance of manuals; the Comptroller may approve materials published by professional organizations.
<b>Tax Rate Calculation Forms</b>	Tax Code Section 5.07(f), (g), (h), (i), and (j) are added to require the Comptroller to prescribe forms for use by designated employees or officers of taxing units to calculate tax rates and be capable of electronic completion, certification, and incorporation into the property tax database.	
<b>Biennial Property Tax Report</b>	Tax Code Section 5.09 is amended to require that tax rate and levy data include special districts, as well as cities, counties, and school districts, and be reviewed in a specific manner.	
<b>Statewide List of Tax Rates</b>	Tax Code Section 5.091 is amended to require that the tax rate list be categorized alphabetically by county and taxing unit and published on January 1 of the year following the tax year in which the rates are reported. Appraisal districts must submit the rates.	Current law does not require that appraisal districts submit tax rate information to the Comptroller and does not prescribe how the list will be prepared.
<b>Appraisal District Reviews (MAP) and General Audits</b>	Tax Code Sections 5.102(a) and (c) and 5.13(d) are amended to require review and audits of appraisal district compliance with appraisal manuals required by law to be issued by the Comptroller.	Current law requires a review of compliance with generally accepted appraisal standards, procedures, and methodology without reference to manuals.
<b>Appraisal Review Board (ARB) Survey</b>	Tax Code Section 5.104 is added to provide detailed requirements for the Comptroller’s ARB survey for protesting parties to submit comments and suggestions; includes detailed requirements for the content of the survey and who may submit it; allows for electronic submission through URL; and requires an annual report to be issued by the Comptroller.	Tax Code Section 5.103(e) and (f) providing a general requirement for an ARB survey are repealed.

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<b>Appraisal District Offices</b>		
<b>Board of Directors Eligibility</b>	Tax Code Section 6.035(a-1) is amended to prohibit a person from serving on the board of directors if he/she has represented property owners for compensation in the preceding three years.	The prohibition in current law is a five-year period.
<b>Employment at Appraisal Districts</b>	Tax Code Section 6.054 is added to prohibit employment at an appraisal district of a person who is an officer or employee of a taxing unit that participates in the district.	
<b>Ex Parte Communications</b>	Tax Code Section 6.15 is amended by adding subsection (c-1) to permit members of appraisal district boards of directors to transmit without comment complaints to the chief appraiser about specific appraisals, so long as the communication is in writing.	Current law prohibits communication between the board of directors and the chief appraiser outside of a public meeting about specific appraisals.
<b>Residential Property Owner Assistance</b>	Tax Code Section 6.16 is added to permit an appraisal district to maintain a list of individuals (real estate brokers or sales agents, real estate appraisers, or property tax consultants) who have designated themselves to provide free assistance to residence homeowners.	
<b>Appointment of Special Panels for Appraisal Review Boards (ARB)</b>	Tax Code Section 6.41 is amended to authorize the boards of directors of appraisal districts in counties with populations of 1 million or more to increase the size of the county's ARBs to ensure that persons with certain professional and/or educational credentials may be appointed to hear requested protests for qualifying properties.	

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<b>Appraisal Review Boards</b>		
<b>Eligibility</b>	Tax Code Section 6.412(a) and (d) are amended to prohibit service on an ARB if a member is related to another member of the board or has served all or part of three previous terms as a board member or auxiliary board member in counties with populations of 120,000 or more.	Current law includes eligibility prohibitions, including relationship within the third degree by consanguinity or second degree by affinity to a member of the board of directors (another ARB member is added). Current law allows an ARB member whose term has expired to be reappointed after a year; Section 6.412(e) is repealed.
<b>Auxiliary Members</b>	Tax Code Section 6.414(d) is amended to require that only qualifying auxiliary members may be assigned to a special panel.	
<b>Selection of ARB Chairman and Secretary</b>	Tax Code Section 6.42(a) is amended to require that local administrative district judges in all counties shall select the chair and secretary of the ARB from among the members.	Current law requires that the board of directors of appraisal districts select the ARB chair and secretary.
<b>Voting Requirements</b>	Tax Code Section 6.42(d) is added to state that majority concurrence of ARBs and panels to make determinations is all that can be required.	
<b>Special ARB Panels</b>	Tax Code Section 6.425 is added and applies to counties with populations of 1 million or more; establishes special panels to conduct protest hearings if requested by property owners or agents concerning property valued at \$50 million or more (adjusted annually based on inflation) in specific categories; protests of other property categories may be heard if requested or consented to by the owner/agent; panelists must have certain professional/educational qualifications.	
<b>Exemptions</b>		
<b>Historic sites</b>	Tax Code Section 11.24 is amended to prohibit the repeal of a historic site exemption unless the owner consents or a five-year notice is given.	This local option exemption currently has no such notice or consent requirement for any exemption.

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<b>Freeport Goods and Rendition Filing</b>		
<b>Deadline for Freeport Application</b>	Tax Code Section 11.4391(a) is amended to change the deadline for late application for a Freeport goods exemption to the later of June 15 or 60 days after the date the notice under Section 22.22 is delivered.	Current law provides only for a June 15 deadline.
<b>Rendition Filing</b>	Tax Code Section 22.23(c) is repealed. Section 22.23(d) is amended to permit filing extensions for regulated companies to conform with other property owners--May 15 automatic extension on request and May 30 for good cause on request.	Current law requires that business personal property be rendered by April 1 in counties in which Freeport exemptions exist. The repeal will move the rendition deadline for all owners of this property to April 15 (except for regulated companies that may render on April 30).
<b>Appraisal Methodology</b>		
<b>Publications</b>	Tax Code Section 23.01(h) is added to provide that generally accepted appraisal methods and techniques are those included in the most recent versions of the Appraisal of Real Estate and the Dictionary of Real Estate Appraisal published by the Appraisal Institute; the Uniform Standards of Professional Appraisal Practice published by the Appraisal Foundation; and a publication that includes information on mass appraisal.	Tax Code Chapter 23, governing the appraisal of property by appraisal districts, did not include specific appraisal publications that guide what generally accepted appraisal methods and techniques are.
<b>Appraisal Notices</b>		
<b>Notices of Appraised Value</b>	Tax Code Section 25.19 is amended to remove estimated taxes from notices of appraised value (in 2021 for counties with populations of 120,000 or more and 2022 for other counties); requires language on the notice that qualifying property owners have the right to a protest hearing before a special appraisal review board panel in the five largest counties.	Current law requires that notices of appraised value include the amount of tax that would be imposed on the property using the tax rate for the preceding year.  Language about the right to protest to special appraisal review board panels is new.

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<b>Appraisal Notices (continued)</b>		
<b>Notices of Residence Homestead Eligibility</b>	<p>Tax Code Section 25.192 is added and applies only to residential property that has not qualified for a residence homestead in the current year. If the records of the appraisal district indicate that the address of the property is also the address of the owner, the chief appraiser must send a notice that states that the property does not have a homestead exemption, but that the district records indicate that the property may qualify. Additional information about the application process must be provided (specific language in the bill). An application must be provided with the notice.</p>	<p>Tax Code Section 25.19(b-2) that has similar language is repealed.</p>
<b>Notices of Exemption Cancellation or Modification by Appraisal District</b>	<p>Tax Code Section 25.193 is added. By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for a residence homestead exemption, or by May 1 or as soon thereafter as practicable for a residential property that does not qualify for a residence homestead exemption, the chief appraiser shall deliver a clear and understandable notice if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year. The notice must be sent separately from any other notice sent by the chief appraiser.</p>	

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<b>Appraisal Roll Certification</b>		
<b>Date and Exception</b>	Tax Code Section 26.01 is amended by adding (a-1) to provide that if an appraisal review board does not approve the appraisal records by July 20, an estimate of taxable value shall be certified to each taxing unit not later than July 25 by the chief appraiser.	Current law does not authorize a certified estimate of taxable value to be provided to taxing units and used for purposes of tax rate calculation generally. Previously, only school districts were authorized to use an estimate provided by the chief appraiser in April.
<b>Definitions: Tax Rates Tax Code Sections 26.012 and 26.013</b>		
<b>Last Year's Levy</b>	Subdivision (13) allows the portion of taxable value of property that is the subject of an appeal under Chapter 42 on July 25 that is not in dispute to be calculated in the levy.	This is an additional adjustment in the no-new-revenue rate calculation.
<b>Special Taxing Units</b>	These are taxing units, other than school districts, for which the M&O tax rate is 2.5 cents or less; junior college districts; and hospital districts.	
<b>De minimis Rate</b>	It is the tax rate equal to the sum of (1) the no-new-revenue M&O rate; (2) the rate that when applied to the taxing unit's current total value will impose taxes equal to \$500,000; and (3) a taxing unit's current debt rate.	
<b>No-new-revenue</b>	This term replaces the word "effective."	
<b>Unused Increment Rate</b>	This is the difference between the actual tax rates and the voter-approval rates for the 3 previous years.	

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<b>Rollback Tax Rates</b>		
<b>Voter-approval Rate</b>	This term replaces the word “rollback.”	
<b>Tax Code Section 26.04 and Other Provisions in Chapter 26</b>	8% over the no-new-revenue M&O rate, plus the current debt rate, for special taxing units  3.5% over the no-new-revenue M&O rate, plus the current debt rate and the unused increment rate, for other taxing units (except school districts)	The current rollback rate is 8% for all taxing units, except for school districts. Provisions concerning school district rates are found in the Education Code.
<b>Provisions for Taxing Units in Disaster Areas</b>	8% until the earlier of the second year that the value of the taxing unit is restored, or the third year after the disaster occurred	
<b>Rate Certification and Submission</b>		
<b>Use of Comptroller’s Prescribed Tax Rate Calculation Forms</b>	Tax Code Section 26.04 is amended to add subsections (d-1), (d-2), and (d-3) to require prescribed forms to be completed and certified before rate adoption; must be certified as correct (does not apply to school districts).	
<b>Publication and Posting</b>	Tax Code Section 26.04(e) is amended to require Internet website posting of tax rates and debt information by August 7. Subsection (e-1) is amended to state that certification of tax rates and notice requirements do not apply to school districts.	Current law requires delivery of the tax rate information by mail to each property owner in the taxing unit or through publication in a newspaper by August 7; this is repealed because the real time tax notice will be delivered by August 7 to each property owner by mail.
<b>Real-time Tax Notices</b>		
<b>Delivery</b>	Tax Code Section 26.04 is amended by adding subsection (e-2) to require notice by August 7 (or as soon thereafter as practicable) to every property owner about the tax rate information website, along with the name and address of assessor for county to request tax rate information by mail.	

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<b>Rate Adjustments</b>		
<b>County Indigent Defense Compensation Expenditures</b>	Tax Code Section 26.0442 is added to allow no-new-revenue M&O rates to be adjusted for these expenditures.	
<b>Eligible County Hospital Expenditures</b>	Tax Code Section 26.0443 is added to allow no-new-revenue M&O rates to be adjusted amounts paid by counties or cities to maintain a county hospital.	
<b>Tax Rate Adoption</b>		
<b>Deadline</b>	Tax Code Section 26.05(a) is amended to require rates be adopted no later than the 71 <sup>st</sup> day before the next uniform election date in November of that year if the rate exceeds the voter-approval tax rate.	Current law requires a deadline of September 30 or 60 days after receiving the appraisal roll; this deadline remains for taxing units that do not exceed the voter-approval rate.
<b>Hearings or Meetings to Vote on Tax Increases</b>	Tax Code Section 26.06 is amended by adding subsections (d-1) and (d-2); hearings on tax rates may not be held until the 5 <sup>th</sup> day after the real-time tax notice is delivered (does not apply to school districts).	
<b>Special Provision regarding Sales Tax</b>	Tax Code Section 26.05 is amended by adding (e-1) to require a taxing unit's chief financial officer or auditor to certify the unit's sales tax levy used to pay debt service before setting its property tax rate.	
<b>Taxpayer Remedies</b>		
<b>Injunction: Rate Adoption</b>	Tax Code Section 26.04(g) is amended to allow an injunction if a taxing unit or chief appraiser has not complied with computation, publication, or posting requirements; defense if failure was in good faith.	Current law provides that an injunction can only be granted if failure to comply was not in good faith. Compliance with Sections 26.16, 26.17, or 26.18 is added as a subject for seeking relief.
<b>Injunction: Tax Collection</b>	Tax Code Section 26.05(e) is amended to allow an injunction if a taxing unit has not complied with Sections 26.04 or 26.05; deadline for filing and other provisions added; defense if failure was in good faith.	Current law provides that an injunction can only be granted if failure to comply was not in good faith. Provisions for tax payment, refunds, and filing are new.

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<b>Tax Rate Adoption Notices &amp; Elections</b>		
<b>Taxing Units with Low Levies</b>	Tax Code Section 26.052 is amended by adding subsection (f) to require posting on the taxing unit's Internet website, in addition to its newspaper notice of proposed tax rate	Current law requires that the tax rate notice be mailed to property owners or published in a newspaper.
<b>Hearing to Increase Taxes</b>	Tax Code Section 26.06(a) is amended to require one public hearing to adopt a tax rate; it may not be held before the 5 <sup>th</sup> day after the notice is given.	Current law requires two hearings to adopt a tax rate; the second hearing is repealed.
<b>Notices Generally</b>	Tax Code Section 26.06 is amended by adding subsection (b-1) to provide for simplified language. New requirements are added in subsections (b-2), (b-3), and (b-4), as well as the intent of the Legislature to limit the rate of property tax growth.	The simplified notice is currently in Local Government Code Section 140.010, which is repealed.
<b>Notice of Public Hearing</b>	Tax Code Section 26.06(c) is amended to require posting of notices of public hearings for taxing unit rate adoption hearings on its Internet website, in addition to its newspaper notice. The governing body is permitted to vote on the tax rate at the public hearing under subsection (d). If a separate meeting is held to vote on the rate, it may not be held later than the 7 <sup>th</sup> day after the public hearing.	Current law requires that a separate meeting must be held to vote on the tax rate. Current law requires that the separate meeting may not occur earlier than the 3 <sup>rd</sup> day or later than the 14 <sup>th</sup> day after the second public hearing (no long to occur).
<b>Notice of Meeting to Vote on Tax Rate that Does Not Exceed a Prescribed Rate</b>	Tax Code Section 26.061 is added and applies only to the governing body of a taxing unit (except for a school district) that proposes a tax rate that does not exceed the no-new-revenue or voter-approval rate. Specific language is prescribed and must be published in a newspaper and the unit's Internet website.	

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	<b>Enrolled</b>	<b>Current Law</b>
<b>Tax Rate Adoption Notices &amp; Elections (continued)</b>		
<b>Notice of Meeting to Vote on a Tax Increase</b>	Tax Code Section 26.062 is added and applies to the notices required if tax rates exceed the no-new-revenue and voter-approval rates. A table is required regarding residence homestead values and other information.	
<b>Alternative Notice Provisions</b>	Tax Code Section 26.063 is added only for a taxing unit other than a special taxing unit or a city with less than 30,000 population, when the de minimis rate exceeds the voter-approval rate. Specific language for notices, including those if an election is required.	
<b>Automatic Elections</b>	<p>Tax Code Section 26.07 is amended require elections to approve tax rates (except for school districts and certain exceptions for small cities) if adopted rates exceed the voter-approval rate for the unit. An election is not required in cases of disasters. The election is required to be held in November.</p> <p>Tax Code Section 26.08 is amended to require elections to approve tax rates for school districts.</p>	<p>Current law provides a petition process for voters to call an election to repeal an increase in taxes (exceeding the rollback rate of 8% in prior law). This process is repealed.</p> <p>Current law requires school district elections to ratify taxes. The terminology is changed to refer to approval of tax rates.</p>
<b>Authorized Petitions</b>	Tax Code Section 26.075 is added to permit a petition election to reduce the tax rate of taxing units, other than school districts, special taxing units, and cities with populations of 30,000 or more. Qualified voters may petition for an election if the de minimis rate exceeds the voter-approval rate and the adopted rate is the de minimis rate or lower and greater than the voter-approval rate. The petition is valid if it is signed by 3% of the registered voters of a taxing unit.	

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<b>Property-Tax-Related Information Database</b>		
<b>Content</b>	Tax Code Section 26.17 is added to require that tax rates and hearing information for all taxing units be posted on a single Internet website maintained by the appraisal district; identification of property, owners, and values is provided by appraisal district and rate information is submitted by taxing units; information to be included in the database is specified.	
<b>Access</b>	Tax Code Section 26.17 requires that the information be public and searchable by property address and owner, except for confidential information; information will be available as rates are adopted and hearings/meetings set (within 3 business days of submission by taxing units). The database must provide a link to the Internet website used by each taxing unit in which the property is located.	
<b>Taxpayer Comments</b>	Tax Code Section 26.17 requires that the database include the ability for property owners to complete and submit electronically a form on which the owner may provide opinions and comments to governing bodies of taxing units concerning tax rates	

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<b>Taxing Unit Postings</b>		
<b>Internet Websites</b>	Tax Code Section 26.18 is added to require that all taxing units must maintain or have access to a generally accessible website for use under this section. Certain information is required.	
<b>Content</b>	Tax Code Section 26.18 requires posting of information about members of governing bodies, mailing addresses of taxing units, budgets, and audits for all taxing units.	
<b>County Postings</b>		
<b>Internet Website</b>	<p>Tax Code Section 26.16 is amended to require counties to maintain an Internet website to post tax rate information for the most recent five years.</p> <p>Subsection (d-1) is added to require the county assessor-collector to post for each taxing unit the tax rate calculation forms used by the taxing unit to calculate the no-new-revenue and voter-approval tax rates for the most recent five years beginning with the 2020 tax year, as certified by the designated officer or employee of the taxing unit; and the name and official contact information for each member of the governing body of the taxing unit. By August 7 or as soon thereafter as practicable, the county assessor-collector shall post on the website the tax rate calculation forms for the current tax year.</p>	Current law only requires posting of tax rate information if a county assessor-collector maintains an Internet website.

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<b>Appraisal Review Boards (ARB)</b>		
<b>Taxing Unit Challenges</b>	Tax Code Section 41.03(a) is amended to repeal the ability of taxing units to challenge the level of appraisal of a category of property.	Currently, taxing units can challenge appraisal records by June 1 on certain grounds.
<b>Notices of Protest and Hearings</b>	Tax Code Section 41.44(d) is amended to allow a property owner to request a special ARB panel hearing; subject matter of the hearing must be included in the notice of hearing.	Special ARB panels do not exist in current law.
<b>Hearing Notice and Delivery of Evidence</b>	<p>Tax Code Section 41.66(a) is amended to require that the hearing notice specify the subject of the protest.</p> <p>Tax Code Section 41.461 is amended to require the delivery of information that the chief appraiser will introduce at hearing to be provided according to specific delivery methods at no charge.</p>	<p>Current law does not require a list of subject matter in a notice of protest hearing.</p> <p>Delivery methodology is added to the law.</p>
<b>Orders Determining Protest</b>	Tax Code Section 41.47 is amended to add subsection (c-2) to prohibit ARBs from increasing values above the notices of appraised value, except as requested and agreed by property owners; does not apply to exemptions or qualification of open-space land. Subsection (f) is added to require orders to be issued within certain deadlines. Subsection (g) is added to permit “top line” informal value determinations between appraisal district and property owners/agents.	
<b>Hearing Schedules</b>	Tax Code Section 41.66 is amended by adding subsection (j-1) to allow consecutive hearings and provide other changes to scheduling procedures; subsection (j-2) to give scheduling preference to elderly and military property owners; and subsection (k-1) allowing special panels to be appointed with the request or consent of the property owner.	

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ARB	Enrolled	Current Law
<b>ARB (continued)</b>		
<b>Evidence at Hearing</b>	Tax Code Section 41.67(d) is amended to prohibit information that is not delivered within 14 days after a request to be used at a hearing by the appraisal district as evidence or through argument or testimony, except that information may be offered to rebut evidence or argument presented at the hearing by the protesting party or agent.	Current law requires that information be made available, not delivered, 14 days before the hearing.
<b>Hearing Times</b>	Tax Code Section 41.71 is amended to prohibit Sunday hearings or hearings scheduled to begin after 7 p.m. on a weekday. Hearings may be scheduled on Saturdays or between 5—7 p.m. on weekdays.	Current law is not specific on times that are prohibited.
<b>Binding Arbitration</b>		
<b>Property Eligibility</b>	Tax Code Section 41A.03(a-1) is amended to define “contiguous tracts of land” owned by a property owner for purposes of binding arbitration.	Ambiguity in law resulted in this amendment.
<b>Arbitrator Training</b>	Tax Code Section 41A.06(b) is amended to require completion of Comptroller training in order to qualify as an arbitrator. Section 41A.061 is amended to require continued training to renew an application concerning property tax law.	Current law regarding training in Section 41A.06(c) is repealed, and the Comptroller is given the responsibility of creating the training program.
<b>Arbitrator Eligibility</b>	Tax Code Section 41A.07 is amended to allow appointments of arbitrators without regard to county residency, so long as they are residents of the State. The number of years that a person may not be appointed because of previous work with an appraisal district or appraisal review board is reduced from 5 to 2. A property owner may request that an arbitrator who is appointed reside in the county.	Current law requires that arbitrators reside in the county where the property is located.

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<b>Litigation</b>		
<b>Tax Payments During Pendency of Appeal</b>	Tax Code Section 42.081 is added to prohibit a taxing unit from filing a delinquent tax suit during the pendency of an appraisal district appeal unless the property owner failed to comply with Section 42.08.	This provision clarifies the law that taxes are not delinquent under a partial payment provision during litigation on appraisal issues.
<b>Other Issues</b>		
<b>Property Value Study</b>	Government Code Section 403.302 is amended by adding subsections (k) and (k-1) to require that the Comptroller notify an appraisal district board of directors if a school district's value is not valid. A public hearing must be held. If the school district values are invalid for three consecutive years, a review of the appraisal district and other remedial measures are required. If the Texas Department of Licensing and Regulation determines that recommendations are not implemented, the board of directors must consider the performance of the chief appraiser.	This is an additional review measure by the Comptroller when school district values consistently are not valid in the biennial Property Value Study. Similar provisions exist for appraisal district performance reviews (MAP) under Tax Code Section 5.102.
<b>Special Districts</b>	Numerous amendments to the Special District Local Laws Code and the Water Code are included to address the no-new-revenue and voter-approval tax rates, required elections, and other provisions for municipal utility districts.	
<b>First Responder Compensation</b>	Beginning in 2020, the governing body of a taxing unit may not adopt a budget for a fiscal year or take any other action that has the effect of decreasing the total compensation to which a first responder employed by a taxing unit was entitled in the preceding year.	
<b>Expert Witness Testimony</b>	Tax Code Section 42.23(i), scheduled to be effective in 2020, is repealed.	The law would have given preference to appraisal district employee testimony at trial in a value dispute if the person had a specific professional designation.