

Senate Committee on Property Tax

Interim Report

November 2020

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Senate Committee
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SENATE COMMITTEE ON PROPERTY TAX

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SENATOR ANGELA PAXTON, VICE CHAIR
SENATOR BRANDON CREIGHTON
SENATOR KELLY HANCOCK
SENATOR JUAN "CHUY" HINOJOSA

November 6, 2020

The Honorable Dan Patrick
Lieutenant Governor of the State of Texas
Capitol Building, Room 2E.13
Austin, Texas 78707

Dear Lt. Governor Patrick,

The Senate Committee on Property Tax submits this report in response to the interim charge you have assigned to this Committee.

This report covers monitoring the implementation of Senate Bill 2, examines a variety of property tax matters, including the first year of the voter approval rate change from 8% to 3.5%, efforts by county appraisal districts during the pandemic, and implementation of other bill provisions by state agencies. The Committee was unable to meet in person due to the COVID-19 pandemic. Nonetheless, the Committee strived to advocate on behalf of taxpayers and make recommendations to build upon the great accomplishments made during the 86th Legislative Session.

We appreciate your leadership and effort to fight for Texas taxpayers. We hope that the recommendations offered in this report will help guide reform to the property tax system in the next session and beyond.

Respectfully submitted,

Handwritten signature of Paul Bettencourt in cursive.

Senator Paul Bettencourt, Chair

Handwritten signature of Angela S. Paxton in cursive.

Senator Angela Paxton, Vice-Chair

Handwritten signature of Juan "Chuy" Hinojosa in cursive.

Senator Juan "Chuy" Hinojosa

Handwritten signature of Kelly Hancock in cursive.

Senator Kelly Hancock

Handwritten signature of Brandon Creighton in cursive.

Senator Brandon Creighton

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SENATE COMMITTEE ON PROPERTY TAX

INTERIM CHARGE

Monitoring: Monitor the implementation of the following legislation addressed by the Senate Committee on Property Tax passed by the 86th Legislature. Specifically, make recommendations for any legislation needed to improve, enhance, or complete implementation of the following:

- Senate Bill 2, relating to ad valorem taxation.

Members:

Senator Paul Bettencourt, Chair

Senator Angela Paxton, Vice Chair

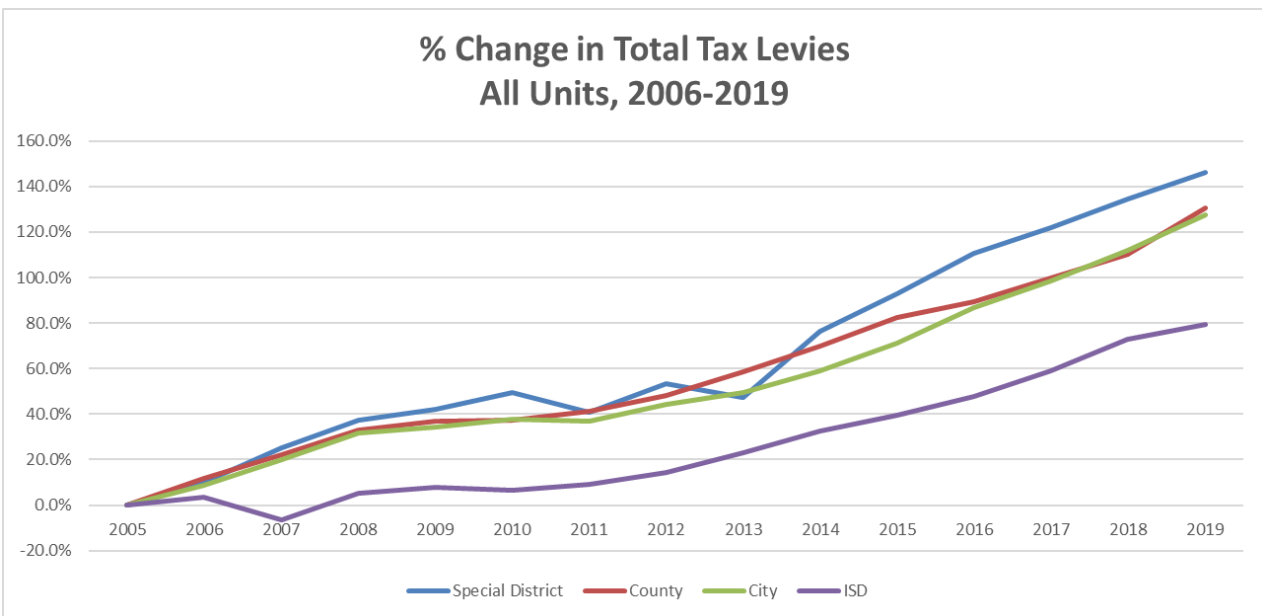
Senator Juan "Chuy" Hinojosa

Senator Kelly Hancock

Senator Brandon Creighton

INTRODUCTION

The passage of Senate Bill 2 by 86th Texas Legislature marked a historic milestone in the years-long fight to reform the state's archaic property tax code. SB 2 has its roots in the Senate Select Committee on Property Tax Reform & Relief created in 2015, which heard over 50 hours of testimony in eight hearings in seven cities with 321 witnesses and 2,150 attendees. The committee found, among other things, that city and county property taxes increased between 2.5 and 3 times faster than median household income from 2005 to 2015. This trend did not decrease in the following years. Witnesses recounted stories of taxpayer mistreatment and abuse during the appraisal review process. The conclusion from these hearings was simple: something must be done to reduce property tax rates and protect taxpayers.



In a significant victory for Texas taxpayers, SB 2 passed with bipartisan support in both chambers and served as the first update to portions of the tax code in nearly 40 years. The Senate initially passed the bill out of the chamber by a vote of 18-13 and approved the final version of the bill 21-9. At the center of SB 2 is a reduction in the rollback rate, now known as the voter-approval rate, from 8% to 3.5% for most counties and municipalities. To ensure that taxpayers are able to vote on any rate increase above the voter approval rate, SB 2 made rollback elections automatic for a majority of taxpayers. These two provisions, combined with reforms made in House Bill 3, will reduce the taxpayers' property tax burden and will drastically reduce the rate of increase in property taxes for most Texas property owners. To further ensure that the voices of taxpayers are heard, SB 2 required that all tax ratification elections be held on uniform election dates. With these and many other taxpayer-centered reforms, SB 2 is estimated to save taxpayers \$930 million dollars in fiscal year 2024 alone.

Since the 86th Legislative Session, the nation has experienced the worst pandemic in a century. While millions of Texans were unable to go to work, county appraisal districts across

Texas were able to move many of their activities online or otherwise reduce the likelihood of virus transmission. These efforts were bolstered by critical reforms made to state's appraisal review board system and requirements to publish property tax data online. Unfortunately, the pandemic has also made it unsafe and impractical for the Senate Committee on Property Tax to hear from taxpayers directly. With the committee being unable to meet in person to receive public testimony, the following report will draw on data from state agencies and will examine steps taken by taxing units in response to SB 2. Finally, the report will make recommendations based on lessons learned over the last two years to improve upon SB 2.

The pandemic has also introduced new and unanticipated challenges to implementing SB 2. Provisions intended to provide taxing units with new tools to aid recovery from mass property damage from severe weather events like Hurricane Harvey have been used by some taxing units as a means of undermining reforms from SB 2. An opinion by Attorney General Paxton helped clarify that temporary tax exemptions triggered to assist property owners whose property is damaged by a hurricane do not apply to events that do not involve physical destruction of property. Other challenges still persist. Despite opposition from legislators, and in contravention to the language of the law established by Senate Bill 2, some counties and municipalities, at the express urging of statewide associations, have elected to increase property tax rates beyond 3.5%. In a win for taxpayers, some counties were dissuaded from raising taxes beyond 3.5%.

While SB 2 was a significant victory for Texas taxpayers, the legislature should not rest on its laurels. The COVID-19 pandemic has exposed the need for greater clarity in how disaster declarations are treated in the tax code that should be reevaluated. This report outlines important events within the property tax field that have transpired since the 86th Legislative Session and makes recommendations for potential improvements to the tax code.

THE 86TH LEGISLATIVE INTERIM

Attorney General Opinion on Section 11.35 of the Tax Code

During the 2015-2016 interim, the Senate Select Committee on Property Tax Reform & Relief took testimony at several hearings regarding the effect natural disasters like hurricanes or floods have on property taxes. The committee found that existing protections for homeowners and small businesses affected by natural disasters are deficient since taxing units are not required to reappraise property following a disaster. As a result, many taxpayers whose property was wiped out by a hurricane would still need to pay taxes on a valuation made prior to the disaster. The need for reform was punctuated by the massive damage to property from Hurricane Harvey in 2017. Hurricane Harvey damaged 161,000 homes in the Houston metroplex and disproportionately affected lower income communities. Despite this horrific storm, only 10 out of roughly 500 taxing jurisdictions granted disaster reappraisal. Many Texans were left to pay property taxes on buildings that were rendered virtually uninhabitable. The Harris County Appraisal District took the issue one step further and raised property values beyond pre-Harvey levels in 2019.

In response to these challenges, the 86th Legislature passed House Bill 492. Texas voters overwhelmingly endorsed the change by approving Proposition 3 on the November 2019 ballot with 85% voting in favor. As set out in HB 492, Section 11.35 of the Tax Code creates a temporary

property tax exemption for certain property damaged by a disaster. The code outlines varying levels of damage and sets a corresponding multiplier to determine how much of property is exempt. For example, a property that is between 15 and 30 percent damaged, as determined by the chief appraiser, is entitled to a 15 percent property tax exemption. The statute provides clear guidance on how to appraise property following a disaster and gives relief to taxpayers seeking to rebuild. Following Governor Abbott’s March 13, 2020 COVID-19 disaster declaration, several taxing units sought to invoke Section 11.35 to create temporary tax exemptions for properties affected by the pandemic. The underlying reasoning was straightforward: bars, restaurants, hotels, and other businesses were suffering as a result of mandatory closures or other restrictions and needed immediate relief. In cases where the damage is solely economic, this could potentially result in a significant loss of tax revenue.

Hypothetical Loss of Revenue Under Section 11.35 of the Tax Code for a Single Taxing Entity

Category of Property	Total Value	Less 15% Exemption	Value after Exemption	Tax Rate	Levy Prior to Exemption	Levy after Exemption	Difference
Homestead	\$ 1,000,000,000	\$ (150,000,000)	\$ 850,000,000	0.6	\$ 6,000,000	\$ 5,100,000	
Commercial	\$ 2,000,000,000	\$ (300,000,000)	\$ 1,700,000,000	0.6	\$ 12,000,000	\$ 10,200,000	
Totals	\$ 3,000,000,000	\$ (450,000,000)	\$ 2,550,000,000		\$ 18,000,000	\$ 15,300,000	\$ (2,700,000)

Due to the perceived ambiguity in Section 11.35, Senate Property Tax Committee Chair Paul Bettencourt sought an Attorney General Opinion on whether the section applied to properties suffering from economic loss not associated with physical damage to the property due to the COVID-19 pandemic. The response from Attorney General Paxton was unambiguous: economic loss does not meet the statute’s requirements. Economic lost from non-physical disasters are not the same as physical damage to property. The levels of damage described in Section 11.35 involve damage assessments evaluating physical damage to the structure, mechanical components, flood damage, and the like. Allowing for non-physical damage to be covered by the section would have significantly expanded the number of events beyond what was envisioned following Hurricane Harvey at great expense to the taxpayer. Attorney General Paxton’s opinion can be found here: <https://www.texasattorneygeneral.gov/opinions/ken-paxton/kp-0299>.

COVID-19 – Disaster Declarations and Section 26.04(c-1) of the Tax Code

Section 26.04(c-1) reads as follows:

(c-1) Notwithstanding any other provision of this section, the governing body of a taxing unit other than a special taxing unit may direct the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit if any part of the taxing unit is located in an area declared a disaster area during the current tax year by the Governor or by the president of the United States. The designated officer or employee shall continue calculating the voter-approval tax rate in the manner provided by this subsection until the earlier of:

(1) the second tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred; or

(2) the third tax year after the tax year in which the disaster occurred.

A common refrain expressed by Chair Bettencourt, Senate property tax committee members, and Texans testifying in hearings during the debate over Senate Bill 2 was “when values go up, rates must come down.” In cases of natural disasters resulting in property damage, the inverse can also be true. When a hurricane, forest fire, or other natural disaster severely damages property, property values will inevitably decline. Senate Bill 2 recognized this reality by including a provision allowing counties and municipalities that are located in an area declared to be a disaster area by the Governor or the president of the United States to increase their voter-approval tax rate from 3.5% to 8% for three years following the disaster. When a taxing unit is recovering from disasters like Hurricane Harvey, they should not be deprived of revenue they would have otherwise received had property values in the jurisdiction not declined due to property damage. Unfortunately, some taxing jurisdictions have taken advantage of an ambiguity within the law to push for less accountability during the COVID-19 pandemic.

While disaster is not defined in 26.04, a non-exclusive list of what constitutes a disaster can be located in other parts of the tax code. 26.07(b) of the tax code states that disaster includes: “tornado, hurricane, flood, wildfire, or other calamity,” but not drought. The distinction between the types of the disaster is simple: sudden devastating natural disasters that cause physical damage to property are included and more persistent disasters that do not cause physical damage to property are not. Unlike Section 11.35 or Section 26.07, Section 26.04(c-1) does not include any kind of limitation on what kind of disasters are covered by the provision. As a result, some counties and municipalities have elected to interpret the statute in a manner not intended by the bill’s authors. Similar to droughts, the COVID-19 pandemic did not cause physical damage to property that would precipitate a wide scale decline in property values. Using 26.04 in response to the pandemic undermines the ability of voters to have a say in their taxes and harms the public trust.

Statewide elected officials, as well as members of the House and Senate, made it clear that using section 26.04(c-1) of the tax code to increase the voter-approval rate due to the COVID-19 pandemic was inappropriate. Governor Abbott said that he does not construe the law to allow for an 8% voter-approval rate and he urged taxing authorities not to raise rates, but to cut property taxes to lessen the burden on the property owners of Texas. Lt. Governor Patrick warned taxing units against exceeding the 3.5% rate, stating “[n]o local government should even be thinking about raising taxes.” The bill’s author, Senate Property Tax Committee Chair Bettencourt said “some taxing jurisdictions believe that they can go to the pre-SB 2 old 8% rollback rate, which means a whopping double-digit tax increase for taxpayers. Both Chariman Burrows and I have been speaking out strongly against this completely misguided idea of raising property taxes in the midst of a double whammy in Texas of COVID and energy industry economic losses.” The House sponsor, Ways and Means Committee Chairman Burrows, said “the spirit of SB 2 clearly intends to stop cities and counties from exceeding the 3.5 percent rate without a vote of the people — virus or no virus...” Local elected officials also did not shy away from criticizing taxing units that sought to misuse the disaster provision. Dallas District 12 Council Member Cara Mendelsohn stated “[e]ven thinking out an eight percent rate is so out of bounds” and that it “would be creating the next disaster for the city of Dallas.”

Despite objections from statewide elected officials, the bill’s authors, and even local government elected officials, at the express urging of statewide associations, some taxing units sought to increase their voter-approval rate from 3.5% to 8%.

Taxing Units that Adopted Resolutions to Budget at 8% instead 3.5% per SB 2	
Taxing Unit:	Status:
City of Aubrey	Approved
City of Beaumont	Approved
City of Bryan	Approved
City of College Station	Approved
City of Corsicana	Approved
City of Manvel	Approved
City of Pflugerville	Approved
City of Pilot Point	Approved
City of Pinehurst	Approved
City of Richardson	Approved
City of Rockport	Approved
City of Rowlett	Approved
City of San Marcos	Approved
City of Sherman	Approved
City of Sugar Land	Approved
Angelina County	Approved
Aransas County	Approved
Austin County	Approved
Bowie County	Approved
Brazos County	Approved
Brewster County	Approved
Fannin County	Approved
Grimes County	Approved
Guadalupe County	Approved
Madison County	Approved
Orange County	Approved
San Saba County	Approved
Town of Little Elm	Approved

Taxing Units that Rejected Resolutions to Budget at 8% instead 3.5% per SB 2	
Taxing Unit:	Status:
City of Big Spring	Denied
City of Dallas	Denied
City of Longview	Denied
Anderson County	Denied
Fort Bend County	Denied
Navarro County	Denied

The six taxing units on the right above should be given credit for rejecting the rush to increase property taxes on their residents in the middle of a pandemic, when many people lost their jobs through no fault of their own and many businesses were ordered to close their operations for

an extended period of time. Without the usual family income or business revenue it is appallingly tone deaf for a taxing unit to attempt to increase their revenues at a time when so many have lost their revenue. Praise cities and counties that stepped back from brink, shame those that haven't and hammer them on taxpayer cost.

City	2020 City Revenue Increase
Houston	Almost 8%
San Antonio	No more than 3.5%
Dallas	No more than 3.5%
Austin*	No more than 3.5%
Fort Worth	No more than 3.5%
El Paso	No more than 3.5%

* City of Austin increased their city operating revenue for continuing operations by no more than 3.5%. There were two propositions on the November ballot that voters approved that will raise City of Austin property tax rates.

Potential problems arising out of a broad reading of 26.04(c-1) go beyond the COVID-19 pandemic. In the last year nearly 140 counties have experienced a natural disaster resulting in a disaster declaration by the Governor. Some areas subject to repeat disaster declarations over the last five years would have put them perpetually at the 8% voter-approval rate if the statute had gone into effect in 2015. Although no precedent exists on the matter, it is untenable for some taxing units to be able to tax at higher rates without voter approval than other similarly situated taxing units. Unless altered in the upcoming session, 26.04(c-1) some may argue that the provision is susceptible to a challenge under the equal and uniform clause. For example, Harris county has been the subject of a disaster declaration over 60 times in the last five years. Many of these declarations were merely renewals of previous declarations. If the pattern in disaster declarations persists, taxpayers in this area could potentially not see any relief from a reduction in the voter-approval rate in the near future. A complete list of gubernatorial disaster declarations can be found at <https://lrl.texas.gov/legeLeaders/Governors/searchDisaster.cfm>.

The matter is further complicated by the fact that 26.04(c-1) does not include restrictions relating to geography or damage severity. Under the current statute, a taxing unit suffering severe widespread damage across the unit's jurisdiction is treated the same as a taxing unit hit by a drought or other disaster that results in minor damage to a small portion of the unit's jurisdiction. A taxing unit that suffered a severe weather event that damaged a small portion of homes and businesses within the jurisdiction should not be able to set a voter-approval rate at the same level as a taxing unit that is struggling to rebuild following widespread damage across the entirety of the unit's jurisdiction following a hurricane. 26.04(c-1) also does not distinguish between an initial disaster declaration and a disaster renewal. When a county suffers an extreme weather event such as Hurricane Harvey, the county may be the subject of dozens of disaster declarations arising out of the even long after the physical and economic damage from the storm has passed.

The Unused Increment Rate

To allow for taxing units to better respond to unexpected or large expenditures, and in an effort to incentivize prudent fiscal management, Senate Bill 2 created a new formula to increase the voter-approval rate in some circumstances. The unused increment rate (UIR) can be used to increase a taxing jurisdiction's voter-approval rate based on the tax rates adopted by the taxing unit in the preceding three years. The UIR is the three-year rolling sum of the difference between the actual tax rate and the voter-approval tax rate. It allows a taxing unit to bank unused rates below the voter-approval rate for unexpected or expensive expenditures such as infrastructure or disaster recovery.

There has been some confusion over whether a taxing unit is eligible to bank unused amounts after they increase their voter-approval rate under 26.04(c-1). For example, if a taxing unit were to increase their voter-approval rate to \$1.08 and set their actual tax rate at \$1.04, could the taxing unit bank the remaining \$0.04?

Section 26.04(c-1) of the tax code states that a taxing unit may "calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit." A special taxing unit's voter-approval rate differs from that of other taxing units. While most counties and municipalities would calculate their voter approval rate using the following formula found in section 26.04(c)(1) of the tax code:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE} \times 1.035) + (\text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE})$$

A special taxing unit uses the following formula found in section 26.04(c)(2):

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE} \times 1.08) + \text{CURRENT DEBT RATE}$$

While section 26.04(c)(2) does not include a provision relating to the unused increment rate, it is silent on whether an unused increment could be used in subsequent years. Assuming that a taxing unit sets their tax rate below 1.08 for three years following a disaster, some taxing units may elect to interpret the statute to mean the three-year rolling sum includes any unused rates below 1.08. This would allow them to increase the voter-approval rate considerably the year after 26.04(c-1) expires. Should such a reading but left unchallenged, the results could be disastrous for property owners. For example, a taxing unit using a 1.08 voter-approval rate with an actual tax rate of 1.04 over three years may be able to increase their tax rate as high as 1.155 without going to the voters.

**Hypothetical Example of Impact of the Unused Increment Rate
on Average Texas Homeowner**

If there is a disaster declaration:

Year	Avg. Home Value*	Max Revenue Increase	Adopted Revenue Increase	Unused Revenue Increment	Max Year 4 Revenue Increase
2020	\$ 225,000	1.08	1.04	0.04	1.155
2021	\$ 225,000	1.08	1.04	0.04	
2022	\$ 225,000	1.08	1.04	0.04	
2023	\$ 225,000	1.035	1.04	0.12	
Total 4 Year Increase		3.50%	12%	12%	27.50%

* Value held constant for illustrative purposes

If there is NO disaster declaration:

Year	Avg. Home Value*	Max Revenue Increase	Adopted Revenue Increase	Unused Revenue Increment	Max Year 4 Revenue Increase
2020	\$ 225,000	1.035	1.025	0.01	1.155
2021	\$ 225,000	1.035	1.025	0.01	
2022	\$ 225,000	1.035	1.025	0.01	
2023	\$ 225,000	1.035	1.03	0.03	
Total 4 Year Increase		3.50%	7.5%	3%	14.00%

* Value held constant for illustrative purposes

Appraisal District Performance During COVID-19 Pandemic

The Senate Committee on Property Tax worked with the Texas Association of Appraisal Districts (TAAD) to evaluate how appraisal districts worked through the COVID-19 pandemic. Ninety-seven county appraisal districts (CAD) responded to a survey sent by TAAD. The survey found that most CADs performed valiantly in the face of difficult circumstances.

Due to the COVID-19 pandemic, some appraisal districts sought to limit in-person review board hearings or informal reviews. Instead these district sought to rely on hearings by telephone, electronic communication, or affidavit. This process risked making it difficult for some taxpayers to effectively advocate for a reduction in their valuation. In response, Representative Mayes Middleton requested an Attorney General opinion on whether appraisal districts could prohibit in-person ARB hearings. The Attorney General opinion concluded that when a taxpayer can requests an in-person hearing, it must be granted, even if that means the hearing has to be postponed to a later date for public health reasons. The complete opinion can be found here: <https://www.texasattorneygeneral.gov/sites/default/files/opinion-files/opinion/2020/kp-0307.pdf>.

Most CADs experienced an increase in the number of protests from 2019 to 2020. Almost all CADs needed to make adjustments to the appraisal review board (ARB) process due to COVID-19. Few CADs conducted in-person informal meetings with property owners, instead relying on electronic communication such as email, online portals, and teleconferencing. Those that met in person frequently relied on CDC guidelines and encouraged social distancing, limited gatherings of more than six people, held hearings in larger spaces, installed Plexiglas, and even broadcast hearings over FM radio. Many CADs used temperature checks with automatic rescheduling of hearings in cases where a taxpayer had a fever. Despite the pandemic, approximately 89% of the respondents were able to provide final certified values by July 25th, the remaining CADs used the new certified estimate provision created by SB 2.

This year brought a number of unique challenges. At least two districts had difficulty serving elderly residents after moving to remote hearings. Some districts had trouble acquiring the resources necessary to conduct remote hearings. Some CADs faced logistical trouble as they attempted to sanitize hearing rooms between hearings. One CAD noted that they experienced an increase in the number of death threats, which they believed to be linked to moving hearings online and over the phone. Several temporarily lost staff due to COVID-19 infection. At least two respondents noted that they sought to keep values low in order to mitigate the level of protests. One district noted that in-person hearings were difficult to arrange as ARB members were unwilling to serve on in-person hearing panels. Remote hearings made communication difficult for some districts as property owners were difficult to hear or understand. Despite an attorney general opinion clearly excluding COVID-19 as a reason a property owner is entitled to a property tax exemption, several districts noted that property owners sought to obtain disaster exemptions.

Overall, CADs performed an admirable job balancing taxpayer needs and public health necessities under difficult circumstances and are to be commended.

Implementation of Senate Bill 2 by the Texas Comptroller

In an effort to better improve state oversight of appraisal districts and advise the Comptroller on the state administration of property taxation, SB 2 created the Property Tax Administration Advisory Board. The board is composed of at least six members appointed by the Comptroller. The board has met twice since its creation in January 2020. The inaugural meeting took place on February 13th and a second meeting took place on August 18th. The board is composed of 15 members, including representatives of tax-assessor collector offices, appraisal districts, property taxpayers, a school district, and a ratio study expert. Taxpayers may submit suggestions and concerns to the Property Tax Administration Advisory Board.

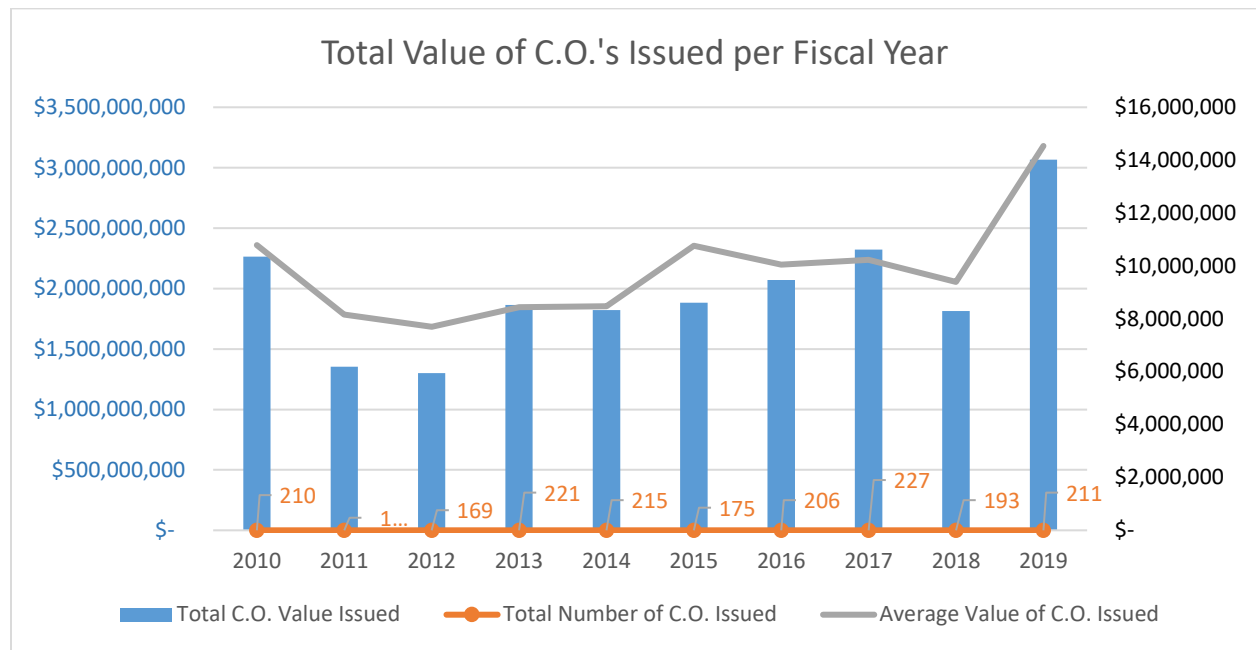
Statute requires the Comptroller to prepare an appraisal review board survey that allows a person to submit comments and suggestions to the Comptroller regarding their experience with an ARB. ARBs are required to notify taxpayers of the survey and provide them information on where they are able to take the survey. For reference, an online version of the survey can be found here: <https://www.surveymonkey.com/r/surveyarb>. The Comptroller is required to compile these survey results into a report which is issued on an annual basis. The Comptroller's 2019 ARB survey

received 17,852 responses from property owners who personally attended ARB hearings in 2019. This marks a 45% increase in respondents from 2018. This increase does not reflect changes to notifying taxpayers of the implemented in SB 2. In 2019, 99.3% of respondents indicated that they attended a live hearing. The percentage of in person hearings in 2020 is likely to be sharply lower due to COVID-19. Overall, 80.7% of respondents had a positive impression of the ARB process, an increase of 0.2% from the preceding year. The ARB survey report for 2020, which will include changes from SB 2, was not available as of the writing of this report. The 2019 ARB survey report can be found here: <https://Comptroller.texas.gov/taxes/property-tax/docs/96-1776-19.pdf>.

SB 2 tasked the Comptroller with approving curricula and providing an arbitration manual and other materials for use in training and educating arbitrators. This manual has been drafted and is in the process of being finalized as of the writing of this report.

Growth in Certificates of Obligation

Although certificates of obligation (COs) have been authorized since 1971, the last ten years has seen a precipitous climb in the use of certificates of obligation by counties and municipalities. Unlike other forms of borrowing, COs do not require voter approval. While COs have an important role to play in financing public projects and responding to emergencies, the growth in COs, and the debt service payments associated with them, create a considerable financial burden for taxpayers.



Fiscal Year	Total C.O. Value Issued	Total Number of C.O. Issued	Average Value of C.O. Issued
2010	\$ 2,265,051,999	210	\$ 10,785,962
2011	\$ 1,354,792,800	166	\$ 8,161,402
2012	\$ 1,301,043,578	169	\$ 7,698,483
2013	\$ 1,865,500,000	221	\$ 8,441,176
2014	\$ 1,822,030,000	215	\$ 8,474,558
2015	\$ 1,883,702,000	175	\$ 10,764,011
2016	\$ 2,070,479,000	206	\$ 10,050,869
2017	\$ 2,322,393,000	227	\$ 10,230,806
2018	\$ 1,813,275,549	193	\$ 9,395,210
2019	\$ 3,067,326,800	211	\$ 14,537,094
Totals	\$ 19,765,594,726	1993	\$ 9,917,509

As written, debt service payments made on COs fall outside the 1.035 voter-approval rate. Taxing units that are unable or unwilling to bring new expenditures to the voters could use COs to fund projects with little accountability while still increasing tax rates beyond what was envisioned in SB 2.

Efforts by Taxing Jurisdictions to "Tax to the Max" in 2019

In the final year of the old voter-approval rate 8%, numerous taxing units sought to extract as much value out of their taxpayers as possible. El Paso County sought a massive 10+ penny property increase. Harris County and Travis County are opting to raise their property tax rate to the maximum rollback allowed. Tarrant County is right behind them at only 62/10,000 point below the rollback rate.

County	Proposed / Adopted 2019 Tax Rate	Preceding Year's Tax Rate (2018)	Effective Tax Rate	Rollback Tax Rate	Increase between 2018 and 2019 Tax Rates	Difference between 2019 Proposed Tax Rate and Rollback
El Paso County	0.488997	0.447819	0.450682	0.488997	0.041178	0.000000
Comal County	0.377915	0.357921	0.320625	0.386057	0.019994	(0.008142)
Cameron County	0.436893	0.416893	0.416796	0.454299	0.020000	(0.017406)
Travis County	0.369293	0.354200	0.332751	0.369293	0.015093	0.000000
Taylor County	0.634000	0.609100	0.599000	0.649500	0.024900	(0.015500)
Harris County	0.652600	0.629980	0.611700	0.652600	0.022620	0.000000
Galveston County	0.579885	0.561000	0.538771	0.582433	0.018885	(0.002548)
Brazoria County	0.427914	0.415233	0.427914	0.474704	0.012681	(0.046790)
Brazos County	0.497500	0.485000	0.465318	0.508187	0.012500	(0.010687)
Wichita County	0.671815	0.657147	0.634386	0.672656	0.014668	(0.000841)

City	Proposed / Adopted 2019 Tax Rate	Preceding Year's Tax Rate (2018)	Effective Tax Rate	Rollback Tax Rate	Increase between 2018 and 2019 Tax Rates	Difference between 2019 Proposed Tax Rate and Rollback
Pharr	0.717600	0.649000	0.644900	0.771400	0.068600	(0.053800)
Longview	0.558900	0.509900	0.498400	0.615400	0.049000	(0.056500)
Garland	0.769600	0.704600	0.668205	0.779140	0.065000	(0.009540)
El Paso	0.907301	0.843332	0.855093	0.907301	0.063969	0.000000
Mission	0.521200	0.486200	0.484400	0.541100	0.035000	(0.019900)
Harlingen	0.630000	0.588827	0.573700	0.616300	0.041173	0.013700
Tyler	0.259900	0.244452	0.240733	0.259910	0.015448	(0.000010)
College Station	0.534618	0.505841	0.495757	0.534618	0.028777	0.000000
Amarillo	0.388510	0.368380	0.361980	0.410210	0.020130	(0.021700)
Wichita Falls	0.763323	0.729880	0.706083	0.773323	0.033443	(0.010000)

In the future, legislators should consider including a provision that prevents taxing jurisdictions from making one final massive increase in property tax rates prior to a bill's enactment.

RECOMMENDATIONS

Although the Senate Committee on Property Tax was unable to gather public input at a committee hearing, the events of the last year have clarified the need for further changes to laws governing property taxes in Texas. To that end, the Senate Committee on Property Tax makes the following recommendations:

1. Close the Disaster Loophole in Section 26.04(c-1)

Section 26.04(c-1) was intended to provide additional tools to taxing units seeking to recover from a severe weather event such as a hurricane. The bill author, sponsor, and state leaders have been uniformly clear in their position that COVID-19 should not be used as an excuse to raise tax rates without taxpayer input. To that end, section 26.04(c-1) should be amended to clarify that “disaster,” for purposes of the section, includes tornadoes, hurricanes, floods, wildfires, or other severe weather events, but not drought, pandemic, civil unrest, or other calamity. The degree to which a taxing unit can increase the voter-approval rate should be commensurate with the level of damage to property within the taxing unit. The metrics used to identify temporary exemptions for property damaged by a disaster in section 11.35(g) could be applied here. A taxing unit suffering Level I damage to a small percentage of properties could increase their voter-approval rate to 1.038, Level II damage to a large percentage could increase their voter-approval rate to 1.05, etc.

While uncommon, some disaster declarations are renewed on a monthly basis for years after the severe weather event occurs. In order to ensure that the rate is raised only when absolutely warranted, 26.04(c-1) should only apply to the first time an area is declared to be a disaster area. Subsequent disaster declarations arising out of a common event should not trigger this provision. For example, although Governor Abbott has issued around 40 disaster declarations relating to Hurricane Harvey, a taxing unit should only be able to invoke 26.04(c-1) based on the first disaster declaration affecting the taxing unit. While this may appear to be obvious, the experience over the last year has emphasized the importance of reducing ambiguity within the tax code.

2. Include payments on certificates of obligation in the voter-approval rate

Certificates of obligation should not be used by taxing units to circumvent the voice of voters. To that end, payments on debt service for COs should be included in the voter-approval rate.

3. Clarify the scope of the unused increment rate

Counties and municipalities should not be able to take advantage of the higher rates made available to special taxing units while also banking their unused rate. The statute should be clarified to ensure taxing units can only bank an unused rate below 1.035.

4. Allow taxpayers to vote on any rate increase above the no-new-revenue rate

Taxpayers are in desperate need for additional property tax relief. As property values continue to increase, tax rates must fall. To that end, the tax code should be amended to require a vote on any rate increase over the no-new-revenue rate.

5. Simplify the tax code

Establish one standard for all types of taxing units, irrespective of its population or budget size. Include community colleges and hospital districts.

6. Ensure local government are efficiently using tax revenue before raising taxes

Require cities and counties to undergo a third-party efficiency audit before an election to exceed the 3.5% measure can be held. Require the audit's findings to be made public and the governing body to conduct at least one public hearing.

7. Study the feasibility of tax cut elections

Local governments have many ways to ask voters to increase taxes. For instance, officials can ask voters to approve a tax ratification election, a bond proposition, or a local sales tax election. However, voters have few avenues to ask local officials to decrease taxes. The primary mechanism involves electing a politician promising to reduce taxes. While appealing, this method offers no guarantees and faces a formidable obstacle in the form of the permanent bureaucracy. To that end, the Legislature should consider creating Tax Cut Elections (TCE). The Tax Cut Election (TCE) would empower voters with a tool to reduce taxes directly by referendum.

As imagined, a TCE would allow a certain number of qualified voters to petition for an election that would freeze and reduce the maintenance and operations tax rate by a set amount for a county and all home-rule cities located therein during the subsequent fiscal year. Only a home-rule city with a majority of its geographic area in the affected county would be impacted. So for example, upon request of 5 percent of qualified voters in Travis County, county commissioners would hold an election during the next uniform election date on the question of freezing the city and county M&O rate at its present level.

8. Rate Calculation Worksheets Must Be Easier To Find

SB 2 requires that by August 7th, or as soon thereafter as practical, the county assessor-collector or a designated employee post a tax rate worksheet created by the Comptroller and filled out by the taxing unit on their website. In some cases, this results in a worksheet being unavailable prior to tax hearings. Rate worksheets are also missing from some real-time tax notice websites. Additional measures should be added to ensure the timely posting of tax rate worksheets. To that end, residents of a taxing unit should be able to seek injunctive relief or compel the posting of the rate calculation worksheet on a taxing unit's website if it has not been posted by August 10th.

9. Increase Taxpayer Feedback and Transparency

Section 26.17(d) of the tax code requires taxing jurisdictions to give taxpayers a chance to voice their opinion through the jurisdiction's real time tax notice. This mechanism should be expanded to allow taxpayers to indicate whether they support or oppose the tax rate by checking a box or toggle. The feedback form functions as a kind of public testimony for taxpayers who are unable to attend a public hearing. To replicate the public hearing, all feedback should be prominently posted on the taxing jurisdiction's website with the public hearing agenda.

10. Standardize Definitions

To aid the taxpayers understanding, basic terminology should be displayed within the website. Current definitions on websites are misleading or non-existent. The definitions should be defined

by the Comptroller's Office through the Property Tax Administration Advisory board to create a clear and consistent guide across the state.

11. Increase Public Awareness of the Database of Property-Tax-Related Information

Many taxing jurisdiction websites do not feature a link to the database of property-tax-related information. Without receiving the postcard notice, some taxpayers may not even know the database exists. Every taxing jurisdiction website should be required to prominently link to the database on their homepage.

12. Create an Opt-In Electronic Notification System

Senate Bill 2 required that appraisal districts send electronic notices to residential property owners that opt-in. A similar system should be set up for taxing jurisdictions. Taxpayers should be able to opt in to an electronic notification system that informs them when the jurisdiction's rates have been proposed and any subsequent update.

13. Supplemental Value and Large Fund Balances Overhaul

It has been brought to the Committee's attention that certain taxing entities are utilizing supplement values reported after the tax rate has been set to provide additional revenue or transferred to fund balances to carry forward. One taxing unit has over 10 times their current operating budget in their fund balance, due to the large size of the supplement values.

Prior to calculating the NNR and VAR for the current year, a true-up of prior year rate calculations using the final certified values should be performed. These adjusted numbers, which will take into account any supplemental values reported after the previous year rate was set, should be the starting basis for calculating the new tax rates.

APPENDICES

APPENDIX A: LETTERS FROM SENATORS ON THE COMMITTEE



COMMITTEES
FINANCE *Vice Chair*
TRANSPORTATION

THE SENATE OF TEXAS
JUAN "CHUY" HINOJOSA
DISTRICT 20

COMMITTEES
NATURAL RESOURCES &
ECONOMIC DEVELOPMENT
AGRICULTURE
PROPERTY TAX

October 13, 2020

The Honorable Paul Bettencourt
Chairman
Senate Committee on Property Tax
P.O. Box 12068
Austin, Texas 78711

Dear Chairman Bettencourt,

Thank you for your leadership as Chair of the Senate Committee on Property Tax and for the time and effort you invested in preparing the Committee's interim report to the 87th Legislature. It is my privilege to serve with you, and I appreciate the opportunity to share my perspective regarding the Committee's interim report.

The ongoing COVID-19 pandemic has presented a number of unprecedented challenges including the conducting of Senate business during the interim. The pandemic has deprived stakeholders the opportunity to articulate their concerns before the Committee. Because the Committee was unable to meet either in person or virtually, I have reservations about the development of the recommendations that will ultimately be included in the final report.

The Texas Property Tax Reform and Transparency Act of 2019 (Senate Bill 2), was a historic piece of legislation that will have a long-lasting impact on future generations. Any recommendations to enhance Senate Bill 2 should incorporate the public's input. In the interest of transparency and rather than simply not signing the Committee's interim report, I will opt to sign it and reserve the right to modify or amend any proposed legislation next session.

Thank you for your dedication to these important issues. I look forward to working with you and the rest of the Committee regarding these issues.

Sincerely,

A handwritten signature in black ink, appearing to read "Juan 'Chuy' Hinojosa".

Juan "Chuy" Hinojosa
State Senator, District 20

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CORPUS CHRISTI, TEXAS 78401
361/882-0900 • FAX: 361/882-0902

COMMITTEE ON BUSINESS & COMMERCE, CHAIR
COMMITTEE ON TRANSPORTATION, VICE-CHAIR
LEGISLATIVE BUDGET BOARD



COMMITTEE ON FINANCE
COMMITTEE ON NATURAL RESOURCES &
ECONOMIC DEVELOPMENT
COMMITTEE ON PROPERTY TAX

The Senate of The State of Texas
SENATOR KELLY HANCOCK

October 19, 2020

The Honorable Paul Bettencourt
Chair, Senate Property Tax
P.O. Box 12068, Capitol Station
Austin, TX 78711

Chairman Bettencourt,

Thank you for your hard work and dedication related to property tax reform. I have agreed to submit my signature on the interim report because there are many points included within which warrant future discussion next session, including the disaster provision language, the unused increment rate, and certificates of obligation reform.

However, we as a committee would be remiss if we failed to recognize the extensive work put into Senate Bill 2 with our colleagues. We as legislators must remain committed to compromise when negotiating legislation that works for all Texans. As you know, many key provisions included within SB 2 – the 3.5% voter-approval rate, the de minimis rate, and the provisions related to special taxing units, including junior college districts and hospital districts – happened because members of the House and Senate, leadership, and stakeholders came together in agreement.

There is always more work to do for Texas taxpayers, and I look forward to continuing to work with you next session.

Respectfully,

A handwritten signature in cursive script that reads "Kelly Hancock".

Senator Kelly Hancock
Chair, Senate Business & Commerce

APPENDIX B: HISTORY OF PROPERTY TAX REFORM

ORIGIN

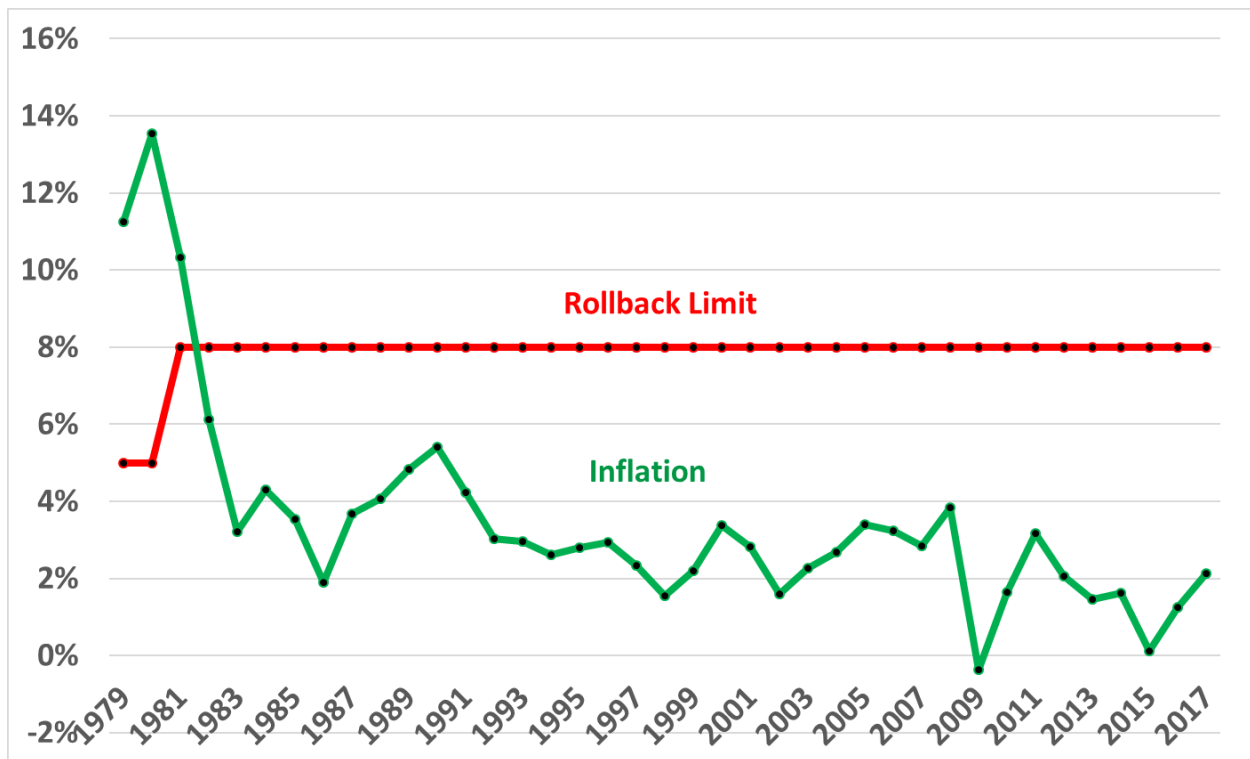
In 2003, then private citizen Dan Patrick and Harris County Tax Assessor-Collector Paul Bettencourt organized three buses of Harris county taxpayers to come testify before the House Ways and Means Committee, Chaired by Representative Fred Hill. The group arrived hoping to testify regarding property tax increases in Harris county. Despite arriving early, to increase their odds of testifying, Chairman Hill called city official after city official and lobbyist after lobbyist for many hours. Taxpayers were put in the back of the line and not the front, as they should have been. At about 3 P.M., after six hours of elected officials and taxpayer-funded lobbyists testifying one after another, Dan Patrick stood up at the back of the room and said, "Mr. Chairman, I object!" The taxpayers who had taken a day off work and traveled to Austin to testify before the committee felt completely ignored. These taxpayers pay their property taxes that fund all levels of local government, however, the committee only wished to hear from the people spending the money, not the ones paying the money. The hearing highlighted the vital need for the voice of taxpayers to be present in the legislature. Taxpayers had to wait another four years before an elected official became their voice in the legislature on this issue. It took another eight years before tax reform had enough momentum to see the first substantive changes in three decades.

84TH LEGISLATIVE SESSION SENATE SELECT COMMITTEE ON PROPERTY TAX REFORM AND RELIEF

Following the 84th Legislative Session, Lt. Governor Dan Patrick created the Senate Select Committee on Property Tax Reform and Relief. Lt. Governor Patrick directed the committee to "Study the property tax process, including the appraisal system, and recommend ways to promote transparency, simplicity, and accountability by all taxing entities; and examine and develop options to further reduce the tax burden on property owners." The newly created committee was chaired by Senator Paul Bettencourt and included Senator Brandon Creighton, Senator Kelly Hancock, Senator Eddie Lucio, Jr., Senator Charles Perry, Senator Van Taylor, and Senator Carlos Uresti. To accomplish this goal, the committee held eight hearings across the state over 11 months and heard nearly 50 hours of invited and public testimony. A total of 321 witnesses testified before the committee and hundreds more provided written statements and material to the committee by mail and email. The total audience attendance was estimated to be 2,150 persons.

The committee heard from constituents that rollback process was broken, that appraisal system was unaccountable, the property tax system was difficult for the average taxpayer to understand, elections were set during time periods that made it difficult for taxpayers to voice their opinion on tax hikes, and that it is difficult for taxpayers to participate in the process even if they understand the tax system.

The experience of taxpayers heard during the roadshow led to one of the most ambitious proposals to overhaul the property tax code in a generation. The cornerstone of this reform was centered around a reduction in the rollback rate, which had not been changed since 1981.

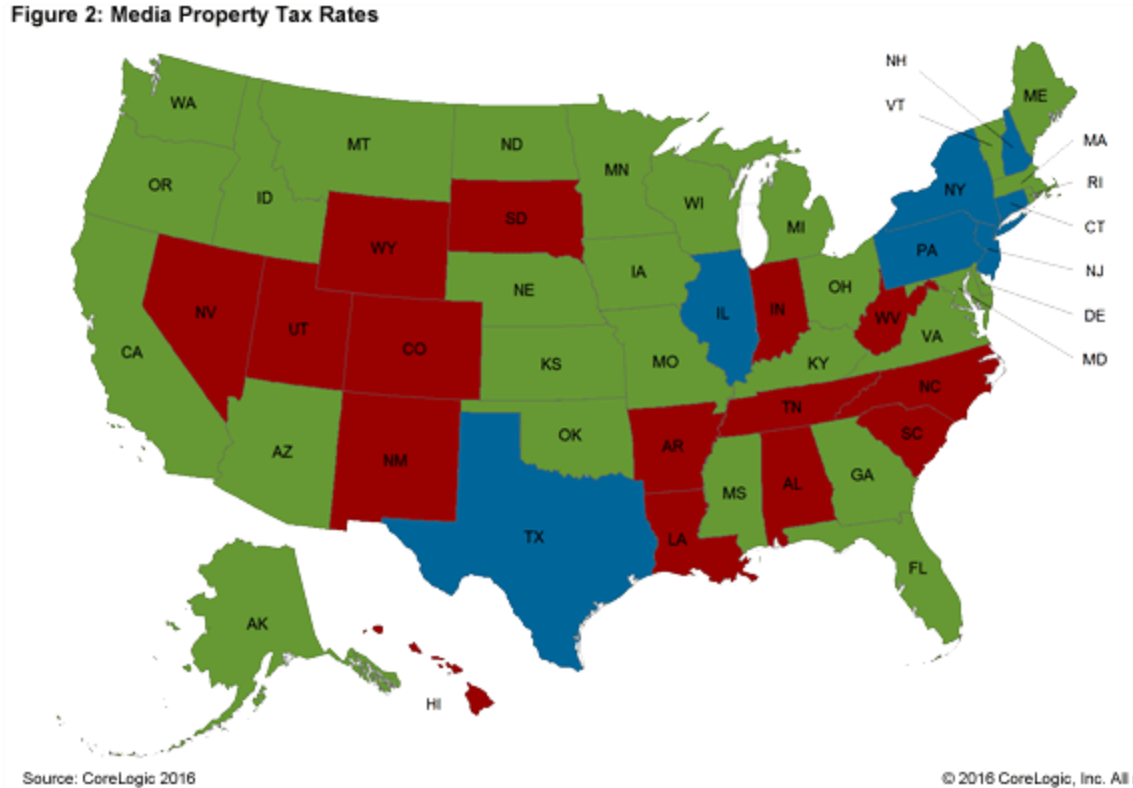


85TH LEGISLATIVE SESSION SENATE SELECT COMMITTEE ON PROPERTY TAX REFORM

The 85th Legislative Session Senate Select Committee on Property Tax Reform was charged with examining ways of increasing voter engagement in local government decisions around budgets and property tax rates, evaluating the effective tax rate and rollback tax rate calculations, evaluating whether existing libraries of property tax data and collection methods are adequate for studying local property tax outcomes and the feasibility of replacing the property tax with sales tax or other consumption tax. In addition, the committee was to evaluate how property tax law could better advance disaster recovery after Hurricane Harvey and study the statutory changes necessary, if any, for a municipality to be able to redirect revenue from Tax Increment Reinvestment Zones to assist in paying the costs associated with disaster recovery. The committee was chaired by Senator Paul Bettencourt and included Senator Brandon Creighton, Senator Kelly Hancock, Senator Eddie Lucio, Jr., Senator Charles Perry, and Senator Van Taylor. To better address these questions, the committee held three hearings throughout the interim. Following the interim hearings, the committee considered a number of changes to the tax code.

In the mean time, Texas continued to outpace other states in the property burden imposed on taxpayers.

Figure 2: Media Property Tax Rates



Proposal 1: *Require appraisal districts to value property damaged by a disaster (in an area declared by the Governor to be a disaster zone) immediately after the event for purposes of providing proportional ad valorem tax relief for the tax year in which the disaster occurred.*

Property owners experiencing significant property damage should not be on the hook for property taxes that reflect pre-disaster property values. At the time this proposal was considered, the tax code allowed for taxing units to reappraise properties following a disaster at their own discretion. Few taxing units elected to revalue.

The issue is not without significant policy challenges. Initiating a new round of valuations costs significant resources. The committee considered whether the appraisal district should be compensated for the revaluation costs and the loss of revenue resulting from reduced valuations. Should the state reimburse taxing units for taxes lost to revaluation prior to the adoption of a tax rate by the taxing jurisdiction? If no, the cost is simply shifted to other property owners; if yes, the jurisdiction may have little incentive to control their budget and may ask for continuing aid after the first year. Should the state reimburse taxing units for taxes lost to revaluation after to the adoption of a tax rate by the taxing jurisdiction? If not, the jurisdictions face direct revenue losses; if yes, the state may incur substantial cost.

The committee considered requiring that the revaluation reflect the percentage damage to properties, so that their market values are adjusted to reflect an exempt amount due to the disaster rather than a reappraisal performed according to the Uniform Standards of Professional Appraisal Practice

Proposal 2: Provide assistance to property owners for payment of taxes

In order to help property owners recovering from natural disasters resulting in property damage, section 31.032 of the Tax Code should be amended to allow all property owners whose property was damaged in a disaster to pay their taxes in quarterly installments. At the time that this proposal was considered, the law limited installment payments to residence homesteads, residential property with less than five living units, and businesses with gross receipts below an amount determined by the Comptroller of Public Accounts annually.

(Initial proposals -- considered outside the charge.)

Proposal 1: Efficient and Timely Government Assistance from all Levels.

Some areas are known to be vulnerable to natural disasters. In those areas, the committee considered whether to allow for taxpayers to "pre-register" for FEMA and SBA disaster relief loans. This may not help those who are located outside designated disaster areas, but it would speed up the process for those who are located within disaster zones.

As part of this process, the committee recommended that the legislature designate a permanent lead state agency for disaster recovery with statutory protocols and oversight of recovery efforts. A single lead state agency would provide a formal institutional capacity to design and administer disaster recovery programs. This would help minimize start-up times and delays in beginning long-term recovery programs. One designated agency could work directly with FEMA and other funding groups in administering assistance to those in need.

The state could operate a tracking system to keep individuals informed where they stand in the application and program benefit process. Case managers should also be employed to assist disaster victims navigate through the various recovery programs

Natural disasters often result in significant displacement of property owners. In order to better ensure the efficient and timely distribution of government assistance, the committee considered establishing a process for informing displaced victims other than by mail.

The committee recommended that all state and local governments have a Risk Assessment Plan in place with proper and reasonable mitigations to confront a disaster and provide for long-term rebuilding and recovery programs.

Proposal 2: Make Reappraisals Mandatory in Affected Areas Immediately Following a Disaster.

Following testimony from individuals affected by Hurricane Harvey, the committee recommended amending Section 23.02 of the Tax Code to allow for mandatory reappraisals in declared disaster areas. To ensure that taxing units are still able to cover their costs, local jurisdictions should establish "emergency/disaster funds" reserve to help pay the costs of a mandatory reappraisal. In

considering this reform, policy makers should consider how reappraisal may shift the tax burden to unaffected properties and any solution should include developing a method of equity and transparency to minimize this effect.

Severe weather effects have an immediate impact on property owners. The relief should be immediate as well. Local taxing jurisdictions could allow a property tax exemption for property value lost in a disaster. The "value lost" could be an owner's judgment, or can be based on the insurance provider's estimate.

The local appraisal district could assign a "percent of property damage" estimate to arrive at a temporary value before or in-place of the reappraisal. In turn, the affected property owner or the insurance provider could give the appraisal district the information in order for the appraisal district to assign an "extent of damage" value. For example:

Marginal Impact - less than 50% of the improvement value is damaged or destroyed by the event.

Substantial Impact - 50% or more, but less than 90% of the improvement value is damaged or destroyed by the event.

Significant Impact - 90% or more of the improvement value is damaged or destroyed by the event.

To calculate the damage, a taxing unit could use NOAA or other satellite data to evaluate and estimate the extent of damage as well as establishing a parcel count of damaged property. Reappraisals should be completed as soon as possible after the event. They should precisely follow USPAP.

This kind of policy would bring a quick relief to those taxpayers affected by a natural disaster; however, reappraisals of any kind shift the tax burden to those unaffected by the disaster. Reappraisals, especially mandatory reappraisals following a natural disaster can be expensive. This could strain the thin resources focused on responding to a disaster.

Proposal 3: Allow Affected Property Owners to Pay Property Tax in Quarterly Installments.

Taxpayers affected by natural disasters suffer from considerable pecuniary and emotional loss. When recovering from a natural disaster, property owners should not be faced with the prospect of the choosing between repairing their homes or paying one large tax bill. The legislature should pass legislation that will enable taxpayers in declared disaster areas that suffered property damage or complete loss, the opportunity to pay their property tax bill in quarterly installments. This would come at no loss to the taxing unit and would serve as much needed relief from property owners recovering from a disaster.

In developing and implementing this legislation, stakeholders should work with HUD and Texas Department of Housing and Community Affairs to get suitable temporary housing for displaced victims. Allowing for quarterly property tax payments helps taxpayers keep a little more money to spend on repairs or temporary housing. To better serve these constituents, the state could provide relocation assistance using a voucher system.

The benefits of such a program are straightforward: spreading the property tax payments over a period of time relieves some of the monetary burden that taxpayers of a disaster must confront. That being said, if many taxpayers opt in to quarterly installments, taxing jurisdictions could suffer from not having enough cash on hand to support operations funded by property tax.

Proposal 4: End the "Dog Days of Summer" Property Tax Increase Elections

A common tactic used by taxing units to increase the likelihood of a tax hike passing is to hold taxpayer ratification elections on dates other than uniform election dates. At a property tax hearing, Rep. Mike Schofield noted that it is like local elected officials "are trying to avoid the voters." Some of these elections were held on September 8th, 2018, less than two months before the November election. Harris County, even after receiving \$593 million more (a 51% increase) property tax revenue for four years, held an August election. Bexar County asked. In one case an election had only 1% turnout.

In order to increase voter turnout and ensure that taxpayers are adequately heard, tax ratification elections should be conducted on uniform election dates.

Tax Increment Reinvestment Zones

Following Hurricane Harvey, Lt. Governor Patrick charged the Senate Select Committee on Property Tax Reform to "[s]tudy the statutory changes necessary, if any, for a municipality to be able to redirect revenue from Tax Increment Reinvestment Zones (TIRZ) for a set period of time to assist in paying the costs associated with recovery and rebuilding necessary infrastructure following a disaster declaration by the Governor or President."

Tax Reinvestment Zones were created by local governments in an effort to find alternative ways to subsidize improvement projects without substantially raising local taxes after federal and state funding sources became less available. One of the tools available for financing help is Tax Increment Financing (TIF). TIF is a public financing method designed for redevelopment and community improvement projects. Texas utilizes TIF by creating tax increment reinvestment zones (TIRZs). TIRZs are initiated by a city, county, or by a petition of owners whose total holdings in the zone consist of a majority of the appraised property value. In its most basic function, when a TIRZ is formed for an area, property taxes are frozen at the rate they were in the year the TIRZ was created. The additional taxes collected each year are directed to the TIRZ for infrastructure improvements that encourage development in the district.

The special zones or TIRZs in the Houston/Harris County area were created by the Houston City Council to attract new investments to a designated area that was believed to be unable to attract sufficient market investments in a timely manner. Taxes attributed to the new improvements within the zone (tax increments) are set aside in a fund to finance public improvements within the boundaries of the zone. According to testimony heard at a Senate Select Committee on Property Tax Reform, held in Houston, TX on February 1, 2018, many homeowners and business owners located within the zone do not care for these zones. Property owners complained that:

"There is no oversight";

"They [businesses and residents] are being taxed, but have no representation on the TIRZ board";

"TIRZ are detrimental to the value of properties within the TIRZ";

"TIRZ funds are not being used for development throughout the district";

"There is favoritism in certain areas."

"TIRZ charters should be revisited so there is no taxation without representation."

"Property owners should have to approve new debt."

"Changes to the law are needed for the dissolution of a TIRZ";

"TIRZ dissolution law should be changed in order to require either a disinterested third party to decide termination, or to set rules by which the TIRZ board must decide."

"No one knows for certain how much cash and cash equivalents are within a TIRZ";

"Require reporting requirements so that a TIRZ has to disclose how much they plan to collect, what their project budget is, how much they actually collect, and how they plan to spend any additional collect funds."

"TIRZ funds often go to special interests or improperly applied".

"If TIRZ funds are redirected to disaster recovery, funds may be misapplied to projects that are falsely labeled as disaster recover".

"TIRZ is an additional layer of government".

"All properties within the TIRZ should pay taxes, not just commercial properties."

"All district charters should be a standard form and should be written by the legislature and not by consultants."

"Taxpayers should be required to approve spending over a certain level".

"Board members should have term limits and proper training."

The committee considered input from stakeholders and property owners and considered the following recommendations:

Amend Tax Code Section 311.011 to require increment reinvestment zone project plans to include methods to fund costs to rebuild infrastructure and provide other recovery following a disaster declared by the Governor.

Amend Tax Code Section 311.014 to authorize disbursement of revenue from the tax increment fund for disaster recovery and infrastructure needs, as provided in the zone project plan.

Amend Tax Code Section 311.0123 to allow sales and use taxes that are deposited in the tax increment fund to be used for disaster recovery and infrastructure needs, as provided in the zone project plan.

Amend Tax Code Section 311 to limit TIRZs to a term of 20 years.

Amend Tax Code Section 311 to create a definition of unproductive, underdeveloped, or blighted areas related to TIRZs.

SELECT COMMITTEE RECOMMENDATIONS NOW IN STATUTE

A helpful for tool for measuring the state's progress in overhauling the state's property tax code can be found by examining recommendations made by the 84th Senate Select Committee on Property Tax Reform and Relief. Of the 18 recommended changes 13 have been implemented in some way. The complete list of recommendations and changes can be found below.

State Level	
1. The Legislature should consider creating an advisory board appointed by the Comptroller to provide direct oversight over the property tax system, issue binding rulings with respect to the interpretation of the Property Tax Code, and have enforcement authority over those rulings.	Section 5.01, TC – Property Tax Administration Advisory Board – SB 2 Does not include authority to issue binding rulings, just advise Comptroller
2. The Legislature should consider giving the Property Tax Assistance Division in the Comptroller’s Office authority to enforce the collection of property value, tax rate and tax levy data from local governments.	Not Implemented
3. The Legislature should consider requiring taxing units to submit to the Comptroller their effective and rollback tax rate worksheets as well as the order adopting the tax rate each year before they may issue tax bills.	SB 2, Section 106 Requires taxing entities to provide calculation worksheet to the county assessor-collector. The assessor-collector is to post these worksheets on the county website.
4. The Legislature should consider requiring the Property Tax Assistance Division to increase the amount of training required for basic certification to serve on an appraisal review board as well as specialized training for appraisal review board members who will hear complex or technical protests.	Section 5.043 TC; SB 2, Section 24
5. The Legislature should consider requiring the Texas Department of Licensing and Regulation (TDLR) to share any data they gather from investigation of a property tax licensee with the Comptroller’s Office.	Section 403.302(k-1) GC
6. The Legislature should consider requiring TDLR to take timely action on disciplinary actions that the Comptroller has referred to TDLR.	Section 403.302(k-1) GC; SB 2, Section 75

<p>7. The Legislature should consider giving the Comptroller the authority to ensure that CADs follow the guidelines set out in any appraisal manuals issued by the Comptroller's Office.</p>	<p>Section 5.05(c-1) TC; SB 2, Section 9</p>
<p>Local Level</p>	
<p>1. The Legislature should consider revising the required Truth in Taxation calculations to simplify the form used. The core calculation should be revised to subtract a taxing unit's levy from the prior year from the current year to determine the additional taxes that will be imposed, and then provide the additional cost to the average home due to the increase in taxes.</p>	<p>No-New-Revenue Rate in SB 2, Section 10</p>
<p>2. The Legislature should consider revising the open government laws to make clear in statute that the information or records of a third party that contracts with a central appraisal district are subject to open records requests.</p>	<p>86R SB 943, making contracting information public under most circumstances</p>
<p>3. The Legislature should consider revising the Property Tax Code to require the limited re-appraisal of property that is located in an area that is or was subject to an official disaster declaration by the Governor.</p>	<p>11.35 TC, HB 492</p>
<p>4. The Legislature should consider repealing the ability of a taxing unit to challenge the values of an entire class of properties, even within its own boundaries, to the detriment of taxpayers and other taxing units.</p>	<p>41.03(a)(1) TC repealed, "the level of appraisals of any category of property in the district or in any territory in the district, but not the appraised value of a single taxpayer's property"</p>
<p>5. The Legislature should consider adding language to the Property Tax Code to clarify that appraisal review board decisions, whether by a panel or the whole board, only require a majority vote, and not a unanimous vote.</p>	<p>Section 6.414(d), TC; SB 2, Section 22</p>
<p>6. The Legislature should consider revising the Property Tax Code to provide that an appraisal review board may hold weekend hearings on Saturday or Sunday, but not both;</p>	<p>Section 41.71 TC; SB 2, Section 68 Except federal holiday provision</p>

evening hearings after 5 PM; and no hearings on federal holidays.	
7.The Legislature should consider requiring appraisal districts to conduct internal ratio studies before the issue initial notice of appraised value to check for equity between properties.	Not Implemented
8.The Legislature should consider the creation of a specialized protest panel to handle value protests brought by owners of complex or uncommon properties.	Section 6.425 TC; SB 2, Section 24
9.The Legislature should consider expanding access to arbitration as an alternative to an appeal to district court for properties that qualify for agricultural, open space or timber appraisal.	Section 41A.01 TC; 85R SB 731 Allows for arbitration incases where a property that is not a homestead is appraised or has a market value of between \$3 million and \$5 million.
10.The Legislature should consider giving the Comptroller the authority to use local funds to issue paychecks to ARB members.	Not Implemented
11.The Legislature should consider removing the authority to appoint the ARB chair from the CAD board and give the authority to the members of the ARB.	Section 6.42 (a) TC; SB 2, Section 23. Local administrative district judge shall select a chairman and a secretary from among the members of the ARB.

APPENDIX C: MEDIA RELEASES RELATING TO PROPERTY TAXES

Press Releases Relating to Senate Bill 2 and Property Taxes from End of Session to Present

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Texas Senate



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Paul Bettencourt
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For Immediate Release

Tuesday, May 12, 2020

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Chairman Bettencourt Says For Most Texas Taxpayers, Deadline to Protest Appraisal is Still May 15

*Some CADs, such as Bexar and Dallas are mailing late, taxpayers must check their notice to find their protest deadline
Property owners have until May 15 or 30 days after being noticed, whichever is later, to protest their value*

Houston, TX – In the mist of reopening Texas from the COVID-19 pandemic, Senator Paul Bettencourt (R-Houston) is reminding most Texans that the deadline to protest their property appraisal is Friday, May 15, or critically 30 days from receiving the CAD notice, whichever is later. Major state CADs, including Bexar, Dallas, El Paso, Tarrant are mailing accounts as late as the end of May. While the deadline in Harris County for 1.1 million taxpayers is May 15th, this will vary across the state with protest deadlines as late as the end of June. **“Due to this wide gap in deadlines, it is critical that each taxpayer check their own notices as you only have 30 days from the date of receipt to protest your value.”** said Senator Bettencourt.

The table below shows the average rate of residential increase before hearings for major CADs across the state. While Harris County has the highest rate of increase they also have the highest rate of settlement at over 53,000 cases already settled with many of them below last years’ values. The value range increase goes down to 1 percent in Travis County. **“Many CADs launched online protest in 2020 due to the COVID-19 pandemic and taxpayers should use these FREE services to protest their value easily online instead of getting in line.”** said Senator Bettencourt.

In Tarrant County for example, 283,345 properties saw a decrease of the 662,100 residential and commercial accounts. In Fort Bend County, homeowners in two different county Commissioner precincts saw average home values decline, while average home values increased in the other two.

Ultimately, a property owner’s tax bill is determined by the property tax rate adopted by the taxing entity that is set on the appraised value. Property tax rates will be set in the Fall by the over 4,000 individual taxing entities across the State of Texas per Senate Bill 2, House Bill 3 and the Texas Property Tax code.

Recent Attorney General Opinions have included that taxpayers shall have the right to an in person hearing if requested even though the vast majority will probably use virtual hearing capability that the CADs are offering this year. Also, a physical damage constitutional amendment was ruled not germane to economic damage, which in turn underscores the need for value protest to proceed normally.

“Taxpayers have more input and transparency throughout the entire tax rate setting process due to Senate Bill 2,” continued Senator Bettencourt. **“Taxpayers should take a ‘Texas two-step’ of reviewing and protesting their property values and should be prepared to speak up more than ever during the tax rate setting process as major changes have been made on the posting of tax rates and online information due to Senate Bill 2.”** he added.

Senator Bettencourt is the Chairman of the Senate Committee on Property Tax.

###

2020 Residential Property Value Increases for Existing Homes

County	% Increase
Harris	8.74%
Montgomery	7.52%
Bexar	6.70%
Dallas	6.60%
Ft. Bend	4.83%
Tarrant	3.80%
El Paso	2.34%
Collin	2.31%
Travis	1.00%

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For Immediate Release
May 29, 2020

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Chairman Burrows and Bettencourt Laud Dallas City Council Decision to Reject Raising Property Taxes
Council votes 11-3 against Texas Municipal League resolution to go to maximum 8% rollback rate in 2020

AUSTIN - House Ways & Means Chairman Dustin Burrows (R-Lubbock) and Senate Property Tax Committee Chairman Paul Bettencourt (R-Houston) are lauding the overwhelming vote by the Dallas City Council to reject formally looking at a huge property tax increase on City of Dallas Taxpayers in the midst of the COVID-19 pandemic. The 11-3 vote this week saw Mayor Johnson and 10 council members block a resolution promoted by the Texas Municipal League to consider an 8% rollback rate against Senate Bill 2's 3.5% for Cities and Counties above 30,000 in population. Governor Abbott has stated he believes the 3.5% rollback rate is in effect, and Lt. Governor Patrick has warned against major property tax bill increases in the Fall.

Chairman Bettencourt said, **"It is preposterous public policy to be looking at putting a 'maximum smash' on 'Big D' taxpayers, and it was a good day to see the State's second largest city council reject that proposal overwhelmingly."**

Reporting on the vote from WFAA in Dallas it was noted that Mayor Eric Johnson highlighted that it was "unsettling" to be considering raising the property tax rate before any discussion of cutting the bureaucracy and/or salary cuts. Chairman Burrows agreed, adding: **"By rejecting an attempt by some to exceed the 3.5% statutory rate, Mayor Johnson and the City of Dallas rightfully decided to follow the law and have mercy on struggling taxpayers. Today, more than ever, Texans need tax relief, not tax hikes. I expect other local elected officials to read about what happened in Dallas and do the same."**

As noted by Elizabeth Reich, the City's Chief Financial Officer, the average home value in the City of Dallas in \$303,000 in 2020. Calculations by the Senate Property Tax Committee indicate that if they had implemented a property tax rate at the maximum 8% rollback it would have caused an increase of \$150 in the City portion of their property tax bill alone. If they move back to the 3.5% maximum as set in Senate Bill 2, that increase would be no more than \$65. The City portion accounts for about 27% of a Dallas resident's property tax bill.

Dallas City Council Member Omar Narvaez chimed in as well say that that they are *"scaring the heck out of people"*. Council Member Cara Mendelsohn added that *"We would be creating the next disaster for the city of Dallas, even thinking about an eight percent rate is so out of bounds..."* Councilmember Gates added, *"It is not the time to burden our residents with a tax increase."*

"Let's not scare taxpayers or go out of bounds with massive tax increase in 'Big D', or anywhere else in the State of Texas," said Senator Bettencourt. **"I'm pleased to see Dallas City Council join Longview's which rejected the Texas Municipal League resolution unanimously! Taxpayers will not tolerate property tax increases of the size TML is advocating for in the Fall,"** he concluded.

###

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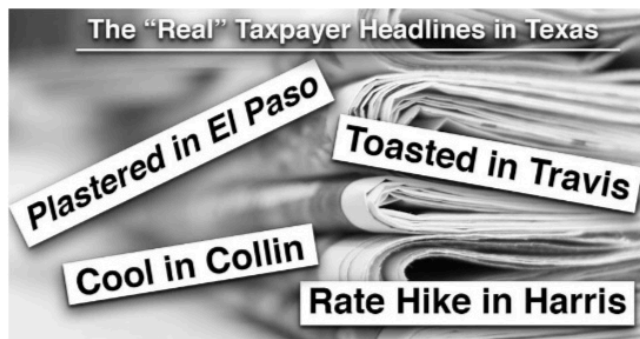
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For Immediate Release
September 28, 2019

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Texas Taxpayers Being Taxed To The Max by Certain Cities and Counties

Hypothetical Headlines from "Taxpayer Times" Shows How Bad Property Tax Increases Are!

Houston, TX - Senate Bill 2, Authored by Senator Bettencourt and Sponsored by Rep Dustin Burrows (R-Lubbock) passed in the last legislative session on a bipartisan vote, gives voters a direct say over their property tax bills in Texas. The bill lowered the rollback rate from 8% to 3.5% for Cities and Counties and requires an automatic November election to exceed this limit. Prior to the law taking effect in 2020 however, many taxing entities have decided to **tax to the max** on property taxes and increase revenue as much as possible.

"I never thought I'd see so many Cities and Counties rushing to tax to the max their taxpayers and even using the excuse of they need more money to vote themselves a pay raise!" said Senator Bettencourt. **"Raising the property tax rate on top of such strong appraisal role increases around the State is like throwing gasoline on a fire."**

In some cases, such as in El Paso, taxpayers will see property tax relief provided by the Texas Legislature as part of HB3 entirely negated by a combined 10+ penny property tax increase by El Paso County and the City of El Paso. Harris County and Travis County are opting to raise their property tax rate to the maximum rollback allowed. Tarrant County is right behind them at only 62/10,000 point below the rollback rate. **"I think a lot of cities and counties know that we are putting them on a diet and they are going on one last bender before it happens,"** said State Rep. Dustin Burrows, (R-Lubbock)

Senator Bettencourt continued, **"Some taxing units like the cities of Houston and Plano, as well as Collin, Lubbock, Montgomery and Galveston County, are doing it right and adopting the effective tax rate instead of increasing their property tax rate."** He concluded, **"Unfortunately, certain taxing entities are opting to enact a 'maximum smash' on their taxpayers one last time before SB2 takes effect in 2020."**

Chairs Bettencourt and Burrows discussed this and more on SB2 in front of a live audience at TribFest 2019.

###

See charts in Efforts by Taxing Jurisdictions to "Tax to the Max" in 2019 section.

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For Immediate Release
October 8, 2019

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Harris County Commissioners Set To Vote On An 11.4% Property Tax Increase
Would see \$200,000,000 plus more in taxes flow into government coffers

Houston, TX – Harris County Commissioners Court is poised to vote on a nearly 11.4% property tax increase which would dramatically increase county revenues by more than \$200 million more than last year. An average homeowner, with a taxable value of \$177,690 (the average taxable value home in Harris County according to October 2019 data provided by HCAD) would pay an additional \$118 more on their county tax bill than they did last year.

Value Growth Increase	
Avg. Taxable Home Value Has Increased Over \$12,000 In The Past Year	\$ 78.49
Tax Rate Growth Increase	
2019 Proposed Property Tax Rate Increase of 0.02262	\$ 40.19
Total Tax Bill Growth in 2019	
Based on Avg. Taxable Home Value of \$177,690	\$ 118.68

“This is really is a Tax to the Max on taxpayers at the old rollback rate of 8%. The 8% figure is not the true increase percentage on tax levies in Harris County as it is just an adjusted number,” said Senator Paul Bettencourt (R-Houston). “Raising the property tax rate on top of such strong appraisal roll growth really is taxing to the max the year before these much-needed taxpayer reforms can take effect.”

Senate Bill 2, Authored by Senator Bettencourt and Sponsored by Rep Dustin Burrows (R-Lubbock) passed in the last legislative session on a bipartisan vote, gives voters a direct say over their property tax bills in Texas. The bill lowered the rollback rate from 8% to 3.5% for Cities and Counties and requires an automatic November election to exceed this limit. However, since the law does not take effect until 2020 many taxing entities across the State are vacuuming up every tax dollar that they can, in some cases like El Paso, entirely negating the ISD tax rate buy down by the Texas Legislature. A 2/3rd majority in both chambers of the Legislature is needed for a law to take immediate effect.

“Senate Bill 2 will put an end to these preposterous increases and ensure that voters have the final say on their property tax bills,” continued Senator Bettencourt. “The average taxpayer is not getting an 11.4% raise and government should not be either!”

###

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For Immediate Release
September 12, 2019

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Harris County Commissioners Court Advances Double Digit Property Tax Bill Hike
Despite a record increasing tax roll of a half trillion, Commissioners Raise Property Tax Rate with 3-2 Vote

Houston, Texas - During the recent Harris County Commissioner Court meeting, the commissioners proposed a massive double digit property tax rate increase. On the average home, slightly under \$180,000 in taxable value, this means a 12% (\$131) increase on their Fall 2019 property tax bill. For revenue into county coffers, this is an astonishing 10%+ proposed increase, or over \$200 million, because they have proposed raising the property tax rate for the first time in twenty years on top of an already strong appraisal roll. Commissioner Cagle (R-Harris County), seconded by Commissioner Radack (R-Harris County) moved to reduce the tax rate in the face of raising property appraisals in the county, but this effort failed 2-3. Then, Judge Lina Hidalgo (D-Harris County), Commissioners Rodney Ellis (D-Harris County) and Adrian Garcia (D-Harris County) voted to raise the property tax rate all the way to the existing 8% rollback limit, the last year this high limit applies to cities and counties with population over 30,000.

"This is a 'Maximum Smash' on Taxpayers the last year before Senate Bill 2 takes effect in 2020, reducing the rollback rate from 8% to 3.5%," said Senator Bettencourt. **"Cities and Counties will both still be allowed to add a value for new construction which is why Harris County can collect a double digit revenue increase of \$200 million plus this property tax year."**

For the average home with a taxable value of \$179,660, the homeowner will see an estimated 12.6% tax increase, or roughly \$131.50 more, from last years tax bill. Per the attached chart, \$91 is from the taxable value increase and \$40 is from the proposed tax rate increase of 2.262 pennies to a new high 65.260 pennies per \$100 of value.

"The key point is that such an onerous tax increase next year would require commissioners court to take it to the voters for ratification in November," continued Senator Bettencourt. **"It is bad enough public policy that they can have a double digit increase in 2019, but SB2 will stop these preposterous increases in 2020 and leave it up to the voters to decide in a November election, as opposed to the being 'Taxed To The Max' on a 3-2 vote."**

Senate Bill 2, Authored by Senator Bettencourt and passed in the last legislative session on a bipartisan vote, provides the first change in the property rollback rate in 38 years by lowering it from 8% to 3.5% for Cities and Counties starting in 2020. These taxing units across the State of Texas, if they propose a rate higher than the new "voter approval" rate of 3.5%, must seek this voter approval in an automatic November election to exceed the new rate limit.

	FY 2019	2020 Estimates	Estimated One Year Increases
Total Taxes Levied (in thousands)	\$ 1,997,539	\$ 2,206,321	\$ 208,781,959
Yearly Tax Levy Growth	0.00%	10.45%	10.45%
Total Taxable Assessed Value (in thousands)	\$ 448,414,364	\$ 483,081,667	\$ 34,667,303,000
Yearly Taxable Assessed Value Growth	0.00%	7.73%	7.73%

Data Source: Harris County FY 2019 CAFR Table 5, Pg 178, Table 10, Pg 183 and Table 11, Pg 184
2020 Taxable Assessed Value estimate from HCAO on August 13, 2019 to Ann Harris Bennett.
2020 Total Taxes Levied estimate is calculated using Proposed Total Combined Rate of 50.65260.
All percentages are calculated.

Value Growth Increase	
Avg. Taxable Home Value Has Increased Over \$14,000 In The Past Year	\$ 90.90
Tax Rate Growth Increase	
2019 Proposed Property Tax Rate Increase Of 50.02262	\$ 40.64
Total Tax Bill Growth in 2019	\$ 131.54
Based on Avg. Taxable Home Value of \$179,660	

"Average homeowners in Harris County are not getting a 12% pay raise and they shouldn't be paying a 12% tax hike either," concluded Senator Bettencourt.

###

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For Immediate Release
December 27, 2019

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Sen Bettencourt Speaks On A Few Changes Taxpayers Should See On Tax Bill This Year
Texas taxpayers to see more meaningful relief from SB 2, HB 3, and HB 861

HOUSTON –Senator Bettencourt (R-Houston), Chairman of the Senate Committee on Property Tax, is offering clarity on what Texas taxpayers can expect with the implementation of a few pieces of property tax legislation passed in the 86th Session. Along with relief from Senate Bill 2, you should have noticed a reduction on your school property tax rate on this year's tax bill due to the changes in School Finance funding passed in House Bill 3. **"Flip over your property tax bill and check the 7% reduction in ISD M&O tax rates,"** said Senator Bettencourt. **"That's the initial tax relief from HB3, plus SB2 property tax relief starts in 2020,"** he added.

In addition, HB 861, passed unanimously in both chambers, authored by Rep. Rafael Anchia (D-Dallas) and Rep. John Wray (R-Waxahachie) and sponsored by Senator Donna Campbell (R-New Braunfels) gives property owners 21 days to pay any outstanding taxes, resulting from a district court decision, before they are charged interest.

Prior to this bill, a property taxpayer who appealed an appraisal review board determination of their property's tax to district court would be liable for interest if the district court ruled that the taxpayer owed more than the taxpayer originally paid. **"Taxpayers should not be punished with additional interest piled on top for appealing their tax bills,"** said Senator Bettencourt. **"This legislation will give taxpayers a fair chance to pay what is owed."** he added.

This provision applies only to property owners who withheld part of their outstanding property taxes pending an appeal to district court. Under current law, a property owner who appeals their tax bill to district court can withhold the amount of taxes due on the portion of the taxable value of the property that is not in dispute, or the amount of taxes due on the property under the order from which the appeal is taken, or the amount of taxes imposed on the property in the preceding tax year. *An important change to note in this legislation is the ability to pay last years' tax bill.*

"Thanks to House Bill 861, a property owner will no longer need to pay any additional interest unless the outstanding taxes are not paid by the 21-day deadline." added Senator Bettencourt.

###

Social Media Posts Relating to Senate Bill 2 and Property Taxes from End of Session to Present

June 4, 2019:

Property Tax Relief is the number one accomplishment for the Legislature and this will help the 7 million taxpayers of Texas. I want to thank the Property Tax Committee members, Senators Creighton, Paxton, Hinojosa, Lucio, Perry and Hancock (who negotiated with the House), for all their hard work over the last three years with committee hearings, hundreds of hours of public testimony, and steadfastly voting to pass SB2 in a bipartisan 21-9 vote.

The bill is estimated to have \$1 billion of property tax relief per year by 2024. When combined with HB3, this could mean \$7 billion of property tax relief every two years. Taxpayers will see this in bills that do not go up as fast (I call that relief) and an actual rate cut of at least 7 pennies on ISD tax rates starting in 2020, and growing from there.

Other subjects we touched on were the Houston delegation working hard on flood mitigation issues. I want to again thank Senator Creighton, Kolkhorst, and Perry (the Water & Rural Affairs Chairman in the Senate) for carrying those major bills with the support of not only the Houston delegation but of the entire legislature.

Tune in to watch the segment, which is a good 5-minute summary of what happened during the legislative session.

June 24, 2019:

With the 3.5% rollback passed as part of my bill, SB 2, Cities and Counties will have to start spending money like it was their own money and not someone else's! It is good to see a discussion of taxing units finally having to think about setting priorities on spending for a change!

The "sky is falling" warnings from bond rating agencies are unfounded as I and former Austin City Councilwoman Troxclair note in the article below. She also testified on during a hearing on SB 2 about her time on Austin City Council about a contract to clean one public toilet for \$770,000 a year! Now, as you might guess, the Mayor's progressive socialist "answer" is to try to raise property taxes to maximize each year rather than set priorities. Really?! Is that what taxpayer's want...NO, they want and deserve a break on their property tax bills.

SB 2 works by slowing the growth of property tax revenues for Cities and Counties, and that slows down the growth of property tax bills and government growth too!

<https://www.houstonchronicle.com/news/politics/texas/article/Tough-choices-loom-for-Texas-cities-under-new-tax-14029571.php?fbclid=IwAR1TPvpXxzvfTI9XIEU2zh7zGYzFfyc5rYmoPqh7U3ug6iQwDK2MtSKymI>

July 19, 2019:

Here is what to expect on your property tax bills with the combination of Senate Bill 2 and House Bill 3 that was passed by the Texas Legislature.

Despite what you may have heard you will get property tax relief this year, 2019, with a 93% compression of your school tax rate. This means you will see a reduction of 7-8 pennies on your ISD tax rate depending on where you are. Then, in 2020, the 3.5% rollback for cities and counties starts as well as the 2.5% limit on local property tax increases in schools.

By my calculations (in the slides below) that would mean that a median valued home of \$187,392 in 2019 would be a savings of \$735 to \$1066 by 2024.

July 31, 2019:

Great article in Forbes about my bill, Senate Bill 2. This bill was historic as it is the first major overhaul of the Texas property tax system in almost four decades.

Despite what you might have heard, under the SB2/HB3 package, Texas taxpayers can expect to see a property tax cut this year, with more to come in 2020. (Read more at: <https://bit.ly/2TbTqge>)

As the article notes..."Fortunately, Texas' 2019 recently concluded legislative session saw the passage of Senate Bill 2 by state Sen. Paul Bettencourt (R-Houston). SB 2 limits local government to 3.5% per year annual revenue growth, excluding the value of new development, without a vote of the people. If local government want to hike spending above the 3.5% limit, they can, but there must be an approving vote. The exception is school districts, which have a limit of 2.5%."

August 5, 2019:

I joined the Houston Association of Realtors this morning for a discussion on what you can expect for your property taxes going forward after the passage of SB2 and HB3. Despite what you may have heard..rate cuts starts NOW and you should expect to see a 7+ penny reduction on your ISD property tax rate in 2019.

Watch the video below for more details on this and much more!

August 16, 2019:

Some Cities and Counties are walloping taxpayers this year on their property taxes - right before the new [#SB2](#) reform legislation takes effect. This includes a diverse group with the City of Austin at 8%, Brazos County at 7.49%, and more examples in the article below. Note that one City, Fate, is raising their tax levy by 27% in just one year!

As the article says..."Sen. Bettencourt says governments that run up and stop just shy of triggering the rollback rate are vacuuming up every dollar bill they can find. He calls it a maximum smash. It's a question of how do they want to be remembered? Do they want to be remembered as the people who sucked as much money from the taxpayers' pocketbooks as possible? Or do they want to be remembered for making rational decisions? The answers are in the numbers"

Sept 12, 2019:

Harris County Commissioner's Court proposes maximum smash on taxpayers of a 12% increase on a average homeowners tax bill plus 10% of taxpayer money flowing, \$200 million plus, into Harris County coffers! This is exactly why I authored and the Legislature passed SB2 to stop this smash and grab looting of taxpayers pocketbooks. (read more at: <https://bit.ly/2IRGwLE>)

On a \$179,000 taxable value average home, a homeowners will be paying \$131 more per year starting this fall if this proposal is not reversed after public hearings at Commissioner's Court.

They have taken advantage of the law prior to SB2 and ran the rollback rate up the maximum allowed limit (8%). SB2 will cut this to 3.5% in the future. However, since they can add in new construction to their calculations they will be able to take in 10% more revenue in 2019 prior to the law going into effect in 2020.

Homeowners are not getting a 12% increase in their paychecks this year. The entire theory of SB2 was to slow this down and if government needed more money they can put it up for a vote in November and let the people decide.

I engaged on Twitter with Commissioner Garcia as he was recalcitrant about his support for a huge tax increase like this. I want to commend Commissioner Cagle for making a motion to lower the tax rate not raise them and happy to see Commissioner Radack seconding the motion. Unfortunately, their motion failed 2-3 and then the three other members of court including Judge Hidalgo and Commissioners Garcia and Ellis took taxation up by double digits and it apparently passed 3-2.

Great story by Fox News outlines all sides of the debate and also says their will be public hearings on September 20th, September 24th, and October 8th. Spread the word as this is really a big fight and I need taxpayers to know they are being taxed to the max. You won't believe Judge Hidalgo's tax hike reasoning! Just click on the video to hear it.

Sept 20, 2019:

At the hearing today on the proposed 12% property tax increase, Harris County Commissioners heard from frustrated taxpayers who opposed the plan, orchestrated by Democrats on the Court. This plan would see an average home (with a taxable value of around \$179,660) pay

\$131 more than last year. I have called this a "maximum smash" on Harris County taxpayers because they're raising the tax rate on top of an 8% appraisal roll increase.

As the article below notes, there is a "quirk" in the law that Republicans on Commissioner's Court could use to block this increase! See if you agree and let us know in the comments below your position on the proposed property tax increase flooding Harris County Cooffers with more than 200+ Million Dollars of Taxpayer monies!

A majority of taxpayers who testified spoke out against this preposterous proposal! The next hearing is set for September 24 and the final vote will be taken on October 8. Let your voice be heard, spread the word!

Sept 21 2019:

Well, I thought I had seen or heard it all on the property tax fight until I read this article by Jeremy Wallace of the Houston Chronicle. Here: <https://bit.ly/2m1jWHu>

I am just plain disgusted with two counties' action to raise property taxes and the pay of the County Commissioners who voted for the increase. All the while blaming the Legislature for passing SB2!!

The El Paso County Judge Samaniego said the pay raise had to come this year. Webb County Commissioners voted for a 20k pay raise for their County Judge and 17k increases for each Commissioner per the Laredo Morning Times.

All because SB2 made them do it! Really!? Unbelievable even for Elected Officials! I don't care if you are a Democrat, a Republican, or an Independent, that is the worst excuse for a pay raise I've ever heard.

While you can expect the City of Austin, Harris County, Tarrant County, and Travis County to pull this Tax to the Max stunt, there are places like Lubbock County, the City of Plano, Colin County, and Montgomery County that do Right by their taxpayers too! It's a simple deception that the property tax reforms in SB2 are "making them do it", as it's the Elected Officials themselves making these bad votes against taxpayer wishes. What I believe they FEAR the most is the Voters' ability to have the final say on Tax to the Max property tax hikes starting in November 2020. As SB2's author, that's exactly the type of local control needed to stop them from smashing their taxpayers again!

Oct 1, 2019:

Certain cities and counties have decided to tax their people to the max the year before major property tax reform legislation, like SB2, can take effect. I don't know about you, but I know that this makes me mad. In some cases, such as in El Paso, taxpayers will see ALL the relief provided by the Legislature (in HB3) consumed by property tax rate increases from the City of El Paso and El Paso County. (Read more: <https://bit.ly/2ndTQSS>)

They are even using the excuse of they needing more money to vote themselves a pay raise...like we saw in Travis, El Paso, and Webb County! (weakest excuse I have ever heard from Democrats, Republicans, Independents or any elected officials!)

Raising the property tax rate on top of such strong appraisal role increases around the State is smashing the taxpayers one last time! We have the top 10 city and county "hot spots" charted at the link above. Remember who is actually raising your property tax bill! Taxpayer's voices do matter, as shown in Galveston County when they decided to adopt their effective tax rate after much taxpayer input.

In the State's largest county, Harris, their final vote on a proposed 12% property tax increase will be on October 8, so make your voice be heard and call 713-274-7000!

Oct 5, 2019:

Harris County Taxpayer Alert!

A Three Democrat majority on Harris County Commissioners Court is trying to raise property taxes by 12% on the average home.

There's still time to tell them to vote NO!

Help stop this Tax to the Max smash by going to this really cool website www.yourharriscountytaxes.com to see just how much you would pay on your property tax bill and email all three the same message... Vote No on the property tax rate increase!

You can do it the old fashioned way by calling County Judge Hidalgo (713-274-7000) as well as Commissioners Garcia (713-755-6220) and Ellis (713-274-1000) and tell them to change their vote to NO against this Tax to the Max plan!

County Coffers will overflow with 200+ Million more dollars, a whopping 10%+ more in one year. Commissioners Cagle and Radack say it isn't needed and voted NO too!

Spread the word...

Oct 9, 2019:

Huge win for taxpayers in Harris County and a clarion call for other Commissioners to stand against "Tax to the Max" property tax increases across the State. Let's all commend Commissioners Cagle and Radack for saving Harris County Taxpayers around \$195 million. They prevented a quorum and blocked their Democrat colleagues plan to jack up tax rates to the maximum allowed by law the year before SB2 (which I Authored along with other Joint and Co-Authors) can take effect.

This action by the two Republican Harris County Commissioners now means all five Commissioners are now forced to adopt the effective tax rate of .6117 which is lower than last year's rate of .62998 and is 4 pennies below the Democrats' "Tax to the Max" proposal!

Two Lubbock County Commissioners also stood up for their taxpayers and made their Commissioners Court vote for the effective tax rate as well. Going forward I hope this type of bravery is infectious as a two person minority can make a big difference in property tax bills in the future in Counties. In Cities, a 60% super-majority rule still is in place to exceed the effective tax rate because of an amendment I added to Senator Creighton's bill (SB 1760) in 2015.

Senate Bill 2 originally only had Republican support in the Senate, along with Lt. Governor Patrick, but later received some bipartisan support on final passage in the House and the Senate. Hopefully, elected officials will see this not as a partisan issue in the future but as an "everybody pays" issue and start siding with taxpayers instead of big government.

The bottom line is that I have been dedicated to slowing the growth of government for 20 years. It is a big win when the State's largest county finally has to recognize that as appraised values go up property tax rates should come down! Spread the word and click through to this good story on a huge win for taxpayers and read my final comments at the end of the article after repeated swipes against SB 2 and the "Taxman" (LOL).

PS: I want to thank

[HRBC, Houston's Premier Business Coalition](#)

for a really good website on this issue as well as

[Harris County Republican Party](#)

for their work fighting this. It was the best \$5,500 I have spent calling over 100,000 actual homeowners in Harris County and that really lit a fire against this over taxation by the progressive Democrats on Commissioners Court.

Oct 22, 2019:

There are two very important ballot propositions that I want to highlight on the November ballot.

Proposition 3 (Disaster Reappraisal) comes directly from my experience of watching 1350 (95% of the audience) homeowners raise their hand at St. John Vianney Church that were 1st time flood victims following Hurricane Harvey. I said at the time that disaster reappraisal should be automatic. This legislation was authored by Representative Shine and sponsored by me in the Texas Senate. This is the constitutional amendment that says until tax rates are set, disaster reappraisal will happen automatically. This is because of the sad situation in Harris County where Harris County, Houston, and Houston ISD did not trigger disaster reappraisal, but Spring Branch, Humble, and Katy ISD did, meaning only about 15,000 of 70,000 flooded homes got a cut!

Proposition 4 (Banning an Income Tax). It is bad enough that Texas has the 3rd highest property tax rate in the nation. After fighting the battle to pass Senate Bill 2 against cities and

counties, you can only imagine just how fast government would grow if they could get their hands on an income tax! This language would ban that and prevent a catastrophic growth of government and preserve Texas as the job creation engine of the country.

Oct 30, 2019:

This is a Big Deal...! I was given the Conservative Excellence Award for my commitment to America's Core Principles as written in the National Constitution and my 94% rating with the Texas Senate by American Conservative Union Foundation! ACU hosts CPAC, the very popular Conservative Political Action Conference in Washington, so I am honored Indeed!

After all the hard work to pass SB2, property tax reform, and helping other Conservative solutions to Texas' challenges pass the Senate, it is nice to see myself and a handful of my Conservative Colleagues awarded the highest ACUF level, Conservative Excellence, through the Center of Legislative Accountability signed by Matt Schlapp himself.

This puts a small group of Texan Republican Senators in the top 90-100% percentile of all US Legislators in the Country, especially important given Texas is not one of the five highest ranked states overall. This award I'm really proud of!

Jan 9, 2020:

Nothing makes taxpayers madder than paying full value on a home that was destroyed in a flood. Following Hurricane Harvey, some taxing jurisdictions did enact disaster reappraisal while others did not, leaving homeowners in some cases just across the highway with different sets of rules.

House Bill 492, which I Co-Sponsored in the Texas Senate, requires all appraisal districts to make an ad valorem (based on the proportion of property affected) exemption after a disaster declared by the Governor. Texans passed this (Proposition 3) with 85% of the vote. (This was HJR 34 Authored by Rep Shine and Senator Bettencourt)

To use Harvey as an example for how the new law works, a homeowner that had total damage would have seen a 35 percent exemption on their taxes for that year because Harvey happened 65 percent of the way through the year. A homeowner that has less damage will receive a prorated amount of the 35 percent reduction. The exemption will end with that year.

Read more about this important new disaster reappraisal law at the link below.

March 11, 2020:

One of the many things a conservative office holder has to fight is total misrepresentation by progressive leftists of great legislation passed...even the property tax reform and relief of Senate Bill 2.

This article preposterously claims that SB2 was forming a "financial reality" to somehow cut the Contract Deputy Program. Nothing could be further from the truth, particularly as the Harris County Contract Deputy program is not funded with county property tax revenue and is not even subject to the lower rollback limits or the truth in taxation calculations in SB2.

See my correction/clarification request to the Houston Chronicle about the bias in this article in print. (<https://bit.ly/2Q8YUmr>)

It is amazing how liberal mantra is repeated in the article without question, without opposing comment, and without any fact checking!

May 13, 2020:

This timely property tax story by Fox 26 news reporter, Natasha Geigel, tells the obvious that you may only have until May 15th to protest your property taxes.

Fox Anchor Martin accurately reports that Gov Abbott did not use emergency orders to change appraisals this year. The Constitution says value property by market and residential home values did go up by law 1% to 8.74% on average depending upon where you live. (See my press release for details: <https://bit.ly/3dCcb00>)

For Taxpayers the problem is the economic conditions to start the year where up and now sharply down, so take advantage of your ability to file a property value protest by May 15th.

As explained in the video it can be done by mail, in person, or online. Harris County has ploughed the way in developing iFile, so it's FREE online, and the surrounding counties have new programs this year too due to the COVID-19 pandemic.

Take advantage of them and check your CAD notice as you will have 30 days from receipt or May 15th, whichever is later, to file as many accounts will be mailed later this year. You can check the account status online to be sure.

Because of bills passed in the legislature (like SB 2, HB 3, and others) as values go up property tax rates should come down like they did last year, but that's in the Fall tax rate setting, so watch this good summary video now!

June 12, 2020:

It is time to draw a line in the sand about property tax increases this fall. In the middle of an economic recession (both from COVID-19 and in the oil field) big government entities like the Texas Municipal League have the gall to push a resolution effectively asking cities to "pre-vote" to use the old 8% rollback rate in the fall rather than the new SB2 voter approved rate of 3.5%. This is preposterous public policy to saddle taxpayers with. Hats off to the new Mayor in Dallas who led a bipartisan coalition to overwhelmingly defeat this resolution from TML by an 11-3 margin.

Like the 2.5% revenue limit on school taxes under HB3, we need cities and counties to be using the lower voter approved rollback limit under the SB2 to ensure that as appraised values go up property tax rates will go down. My House colleague Chairman Burrows agrees in this article from the Texan.

HB 3 will automatically roll back your school property taxes to provide some immediate relief in 2020 but now is not the time to be raising taxes and putting what I call a "maximum smash" on taxpayers in the midst of this recession and pandemic!

While I cannot speak for my colleagues, I believe there will be an appetite in the Legislature when we are back in session to crack down on these "bad actors" who try to raise property taxes to the max this Fall! There is already a mechanism in place under SB2 that can be modified if Cities and Counties choose to jack up property tax rates.

Read more: <https://thetexan.news/lawmakers-suggest-penalty-for-localities-hiking-up-property-taxes-with-loophole/>

August 17, 2020:

The fight for property tax relief moves into a new phase: taxing jurisdictions setting tax rates under SB 2 and HB 3, new laws passed by the Legislature. As the author of SB 2 and the co-sponsor of HB 3, this great clip summarizes why we had to pass property tax relief and what to look out for this fall. The clip below comes from a Texas Public Policy Foundation Zoom call where TPPF's Kevin Roberts and Vance Ginn joined House Chairman Dustin Burrows and I in my role as Chairman of the Senate Property Tax Committee to talk about all the changes in law and transparency for the taxpayers.

The combination of both bills is to provide about \$6 billion of property tax relief in the next two years. However, some taxing jurisdictions believe that they can go to the pre-SB 2 old 8% rollback rate, which means a whopping double-digit tax increase for taxpayers. Both Chariman Burrows and I have been speaking out strongly against this completely misguided idea of raising property taxes in the midst of a double whammy in Texas of COVID and energy industry economic losses. So don't hesitate to call in the "cavalry" as we'll come tweeting to defend the taxpayers wherever they need us!

Cities like Dallas and Longview and others have rejected smashing their taxpayers for extra money. Another case in point was Pflugerville, which actually had a vote the same day as our Zoom call. We were alerted by a taxpayer on the call. They had a 4-3 vote to consider going to the maximum double-digit tax increase but due to the efforts of 3 good city council members, our last-minute help, and that of the taxpayers in the hearing, they actually adopted a rate below the No New Revenue Rate unanimously! That is what I call listening to taxpayers because they are not going to put up with being taxed out of their home or business.

SB 2 set up a 3.5% voter approval tax rate trigger and HB 3 limited school local property tax revenue increases to 2.5% effectively reversing "Robin Hood" for the first time in many years as the state pays more into education to make up the difference. The combination of the two

bills finally really slows down property tax increases, and in addition a whole new taxpayer portal system has been created county by county for taxpayers to watch the tax rate setting process and communicate directly with the elected officials setting the tax rates.

Roll the video and spread the word!

(To see the slides I use in the video please visit: <https://bit.ly/349kHCf>)

APPENDIX D: TEXAS ASSOCIATION OF APPRAISAL DISTRICTS SURVEY RESULTS

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
ANDREWS	4950	7132	Office closed until May 26 then we opened up for informals	YES
Atascosa	2935	3432	no	yes
Bandera	1,293	1,049	Yes	Conducted in-person informals and online/telephone informals
Bastrop	5994	5661	No	Yes - Telephone & email
Bexar	116,092	127,767	No	Yes. Both via phone and Zoom
Bosque	653	851	no	by telephone and email

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
ANDREWS	social distanced the board room and wore masks	Provided Certified Values
Atascosa	Telephonic/video hearings/3 member panels	Certified July 24th
Bandera	Use of Telephone/Zoom Video Hearings/Re-Scheduling and adapting to changes orders and conditions	No - Certified July 20th
Bastrop	Hearings pushed to September. Board was split in half, with quorum being met.	No
Bexar	More phone hearings than in the past. Our online protest numbers increased significantly but we had a higher resolution rate for online protests than historic numbers suggest. Hearings conducted through Zoom when agreed to by the protesting party. ARB hearings included both the protesting party and district staff joining electronically (phone or Zoom).	No. The District certified at 90% July 25 (ARB Approved records under 41.12 (C)(2))
Bosque	Masks were required, social distanced the review board	we provided certified values

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
ANDREWS	Certified July 15th	none
Atascosa		Closures during protest season due to positive Covid-19 employees and risk to the public, ARB and staff. Providing equipment/internet access for remote working staff is a challenge with limited resources. The budget was reduced in preparation for the economic downturn and loss of revenue for taxing jurisdictions further limiting available resources for 2021.
Bandera	N/A	Scheduling issues due to Covid-19 Stay in place orders, Limited availability and Resources to provide quality online audio/video hearings.
Bastrop		1) Incomplete paperwork. 2) Phone hearings are not in the best interest of the property owner. 3) Limited access or being closed to the public slowed down hearing process but deadlines didn't change. 4) Virtual meetings are impossible in counties with poor internet service. 5) Excessive protocol to maintain employees at work as poor internet service did not allow staff to work from home. 6) Difficulty with scheduling formal hearings due to property owners being able to request phone hearings after the schedule has been decided.
Bexar	N/A	The pandemic has required us to completely reassess how we do business, especially interacting with the public. We have delayed in-person interaction to date and plan to reinstate in-person services in the near future.
Bosque	7/21/2020	There are two employees at Bosque Cad that are vulnerable to viruses. We had to take extra precaution to insure their safety.

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Brazoria CAD	34570	49602	No	Yes
BRAZOS	10775	14018	NO	YES, BOTH
Brown	1295	813	Yes - Limited	Yes
Burnet	4579	3930	No	Yes

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
Brazoria CAD	Telephonic hearings & Video hearings	Yes
BRAZOS	ALL HEARINGS WERE SCHEDULED AND HELD VIA TELEPHONE UNLESS PROPERTY OWNER/AGENT REQUESTED AN IN PERSON HEARING. WE HAD 2, THREE OR FOUR MEMBER PANELS RUNNING MOST OF THE TIME TO ACCOMMODATE THE NUMBER OF PROTESTS. WE DID NOT RUN PANLES OF LESS THAN 3 MEMBERS.	CERTIFIED ESTIMATE
Brown	Masks were required and we tried to do more by phone and email	No we certified
Burnet	ARB hearings were conducted off site in a large venue that allowed social distancing	Provided final certified values by July 25th

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Brazoria CAD	8/10/2020	<p>People insisting on in person hearings due to the attorney general's statement. Sometimes calls were hard to hear/understand. ARB not wanting to wear masks. ARB being in the high risk Covid group and still needing to come in person for hearings. Had more protests than ever before due to people being out of work and thinking Covid could be a reason for protesting even though appraisals were as of January 1st property owners/agents were seeking Covid-relief. As a result, we have quadruple the lawsuits and arbitrations we normally would have during this time.</p>
BRAZOS	5-Aug-20	<p>DUE TO THE LIMITATIONS OF PEOPLE IN THE OFFICE, SCHEDULING WAS THE MAIN ISSUE. DURING THE PROTEST PROCESS WE ADDED TWO NEW MEMBERS TO ASSURE THAT WE WOULD HAVE ENOUGH MEMBERS TO RUN TWO PANELS EACH HEARING DAY.</p>
Brown	N/A	
Burnet	n/a	<p>We had to overcome mainly some technical issues such as changing phone system and remote access to computer allow for working at home for employees and</p>

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Caldwell	2890	2512	No	yes
Calhoun	1,939	2408	YES but most face to face informals were done the day of the scheduled formal hearing or by email or telephone	

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
Caldwell	Telephonic hearings, plexiglass between ARB, staff, property owner. Cleaning between each property owner	Certify by July 25th
Calhoun	telephone hearings, added shields and face masks for in person formals	NO

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Caldwell		<p>Not being able to meet in person for informals at times were challenging for the older generation that does use electronic communication. For a somewhat rural district our space was an issue. We only have one board room, the space/distance requirements could have become an issue.</p> <p>We all are feeling the effects of the pandemic, many of our hearings had conversations that taxpayers were seeking relief due to the economic impact Covid had to central Texas.</p> <p>Challenges in that budget couldnt have predicted the need to acquire computers or laptops to enable employees to work from home.</p> <p>Challenges in acquiring masks, sanitizer ect</p> <p>Employees finding care for children at home as we were considered essential and reported to work.</p>
Calhoun		<p>Increased amount of protests by 24%; allowed more online property protests, office closed to public for at least 3 weeks; not able to meet with as many informally face to face, increased expense and time for ARB, increase in expense for masks, hand cleaner, computer laptops for remote work while office closed, special safety shield equipment etc etc etc. If industrial values were not resolved prior to July 25, we would not have certified timely. We are still conducting formal and informal hearings, contending with PVS, and annual reappraisal of property.</p>

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Callahan	19	21	no	yes
Cameron	10322	12796	Yes - Prior to hearing if wanted.	We had in person formals on hearing dates anyone prior to the hearing dates were allowed via telephone, email, or even virtual.
Camp	259	249	No	Teleconference
Chambers	2484	3930	Yes	
Cherokee	665	1894	YES	N/A
COKE	54	41	no	yes
Collin	78917	80029	NO	YES

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
Callahan	telephone hearings unless in-person was requested	provided final certified values by July 25th
Cameron	Telephonic, video-conferencing, onsite-video conference, and we are scheduled for face to face for those that did not want any of the other methods. These meetings are scheduled for this upcoming month (very few).	Provided final certified values (non-estimated)
Camp	no in-person - all were teleconference or written affidavit in-person hearings will be held in November	Final Certified Values by 7/25
Chambers	We put plexiglass shields up at the front counter and along the table where the ARB sits.	We certified July 16th
Cherokee	MASKS & DISTANCE	CERTIFIED BY JULY 25TH
COKE	none	final certified values
Collin	Telephonic Hearings. Allowing Sworn Declaration of evidence, without Notary. Broadcast hearing over FM radio to allow the public to hear any of the hearing live, with a broadcast radius covering our parking lot. If they did not have an FM receiver we made portable receivers availed for free checkout. We retrofit multiple hearing panels with Plexiglas compartments for in person ARB hearings. The ARB, at the district's request, adopted a "level playing field" provision in there COVID hearing Resolution that barred my appraisers from appearing in person, unless the property owner/agent appeared in person. District staff only had access to the ARB at the same level as owner/agent. We expanded phone capabilities for the public on our primary lines, by directing all CAD calls out through an expanded internet connection (VOIP) and converted much of our internal communications to using the Microsoft Teams, including office phones ran through Teams.	YES, delivered on July 24th

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Callahan	-----	
Cameron	N/A	The challenge was the preparation for the hearing process considering all the changes that were made to accommodate taxpayers and give them the transparency that the district is still working hard to accommodate their needs and concerns. The other obstacle would be having to purchase so much more stuff than usual (ex. disinfectants, mask, video conferencing devices, etc.)
Camp		
Chambers		We had more teleconference hearings scheduled, but otherwise business as usual.
Cherokee	N/A	EVERYBODY WANTS A LOWER VALUE. LOCAL MKT CONTINUES TO INCREASE
COKE		We are such a small county we just followed mask social distancing suggestions
Collin	September 16th. At the time of final Certification we had 0.23% outstanding protests.	Based on comments I heard from the ARB chairman, as we worked on room configurations and timing to begin the ARB hearings, it was apparent that many of his ARB members did not want any type of in person ARB hearings. He advised me that there was a high level of fear among his membership, in part because the average age of the ARB membership was approx. 74. For the district's staff similar concerns of staying safe, knowing we had to perform in a tight timeframe. Another concern, that is a product of delayed 2020 ARB hearings is a 2021 appraisal project schedule effectively shortened by 2 months. We typically certify in mid-July and begin the next year's appraisal project

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
COMANCHE	725	599	NO	YES, BOTH
COOKE	4115	4598	no	yes
Coryell	2250	2027	No	Telephone, Online
Dallas	155,338	178,304	No	Yes
DEAF SMITH	171	194	NO	YES
DELTA	302	79	YES	YES
Denton	95,065	102,814	No	Only through E-file Portal
Dimmit	7230	10,155	no, office closed to public	yes
Duval	481	620	NO	YES
Eastland	925	869	No	Yes
Ector	2945	2988	Limited, by appointment	telephone, email
Edwards	619	717	Yes	
ERATH	1032	2050	NO	YES
FALLS	470	492	NO	YES, BOTH

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
COMANCHE	ALL IN PERSON HEARINGS STILL PENDING. REMAINDER HEARD BY TELEPHONE OR WRITTEN AFFIDAVIT	CERTIFIED VALUES BY JULY 25TH
COOKE	telephone, July later in person	July 20
Coryell	telephone hearings	regular certification
Dallas	one-member telephone panels if agreed to by proerty owner or agent. In person hearings will be held in October for those requesting them	Yes
DEAF SMITH	Protesters had to wear mask, only 2 people per protest, would wait outside until called in	provided final cert. value
DELTA	RE-ARRANGED BOARD ROOM; SOCIAL DISTANCING; Masks & hand sanitizer made available; telephone hearings as requested	PROVIDED CERTIFIED VALUES
Denton	All hearings were held via teleconference. Appraisers ran the hearing through remote login from their office. 3 member panels, no affidavit required with ammended procedures.	We offered our entities a certified estimate on 7-24
Dimmit	aside from having in person with ARB, telephone and video were added	Provide final certify by July 25
Duval	All telephone hearings	certified on time
Eastland	Held in-person hearings as normal	Provided Certified values by July 25
Ector	limited number of individuals in larger waiting room; protestors checked in and waited in their vehicle until called or texted; number of telephone hearings increased; number of telephone hearings increased by 187%	provided final certified values by July 25; small number (approximately same as in previous years) of properties still under protest due to scheduled hearing dates to be heard October 6
Edwards	NONE	Final certified values by July 25th
ERATH	TELEPHONE HEARINGS	CERTIFIED ESTIMATE
FALLS	NO CHGS, CONDUCTED ARB HEARINGS AS NORMAL	PROVIDED FINAL CERTIFIED VALUES BY JULY 25TH

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
COMANCHE		SOCIAL DISTANCING AND MONITORING OF ARB & STAFF, CHANGES EVERYDAY, ARB SCHEDULING, NO SHOWS, CANCELLATIONS, PEOPLE NOT TURNING IN AFFIDAVIT, ENTIRE DAYS ARB MAY HAVE HEARD NO ONE.
COOKE	20-Jul	
Coryell	7-Jul	
Dallas	August 20, 2020	Starting one month late due to Dallas County lock down. Most likely would have certified on July 25 under 10% if we had mailed notices on time.
DEAF SMITH		
DELTA		NO UNIQUE CHALLENGES
Denton Dimmit Duval	The ARB Approved @96% on 9-11 N/A	Main issue was the slow down of the process due to the leverage when scheduling Agents. They requested in-
Eastland		Difficulty in providing a safe working environment for staff while keeping the office open to the public.
Ector		we take pride in our always open to the public mentality. Maintaining that type of customer service during pandemic fear was difficult, as was finding a balance between total lockdown and some level of operation.
Edwards		
ERATH	8/26/2020	
FALLS		

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Fannin	1983	2210	Yes	
Fayette	2181	2148	yes, limited	yes
Fort Bend	71,852	85,526	No	Telephone and Email
FRIO	405	470	NO	YES
Gillespie CAD	2344	1343	No	Yes
Grayson	8213	11400	No	Yes

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
Fannin	No adjustments were needed outside of existing law	Certified prior to July 25
Fayette	most were inperson but following CDC guidelines, some telephonic	Certified by July 25.
Fort Bend	Telephone hearings were offered per Sec 41.45 (b-1). The ARB Chair waived notarization of affidavits due to COVID-19. ARB lobby and rooms were rearranged to comply with social distancing requirements. Temperature screening took place upon arrival for ARB members, property owner and agents.	No - FBCAD certified at 97.5% on 7/20/2020
FRIO	TELEPHONE	CERTIFIED
Gillespie CAD Grayson	In-person everyone wore mask and limits on # of people; telephone rules modified; zoom hearings Phone Hearings	Certified on July 24th Used SB2 Estimate (Only to not stop the process-we y

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Fannin		Office was closed to the public during early part of COVID and opened to facilitate equalization. Safety measures and social distancing were implemented to protect public and staff. Process went smoothly.
Fayette	n/a	One ARB member decided not to participate because he had a family member in the at risk category
Fort Bend	N/A	Increased number of appeals filed due to "rollback of values due to pandemic" misconception. Hesitation from agents and property owners not wanting to follow through with the process until COVID was no longer a threat. Property owners did not understand that despite the pandemic, we had to continue to conduct business in effort to meet statutory deadlines. The number of ARB members willing to serve changed daily making the hearing process difficult.
FRIO	N/A	N/A
Gillespie CAD Grayson	n/a 8/18/2020	I chose not to mass reappraise a lot of the county, so values did not increase much. This is probably why protests were down. Due to no in-persons the level of communication was not as good. Our office was locked and had skeleton crew for a month in the spring which caused delays and factored in on my decision not to reappraise a good bit of the county.

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
GREGG	4106	5555	YES - 4571 PROTESTS RESOLVED THROUGH INFORMAL MEETINGS. ALL OWNERS WHO WISHED TO MEET IN-PERSON DID SO. THE BULK OF INFORMALS WERE VIA EMAIL AND PHONE.	
Hardeman	165	201	Yes	Yes
HARDIN COUNTY AP	3,100	1,724	NO	YES-TELEPHONE & ELECTRONIC
Harris	424,697	445,286	Yes.	We also held informal meetings via telephone and WebEx.

CAD Name	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
<p>What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.</p> <p>USED NOTICE PROCESS TO ENCOURAGE TELEPHONE HEARINGS AND EFILE PROTESTS. SET UP PROCESSING STEPS FOR SAFE IN-PERSON INFORMAL AND FORMAL HEARINGS FOR OWNERS AND STAFF. HIGHER # OF PANEL HEARINGS-CAUSED MORE OVERALL TIME TO REACH FINAL DETERMINATIONS FOR OWNER. HIGHER # OF TELEPHONE HEARINGS - PROBLEM - CAN NOT DOUBLE BOOK THO VERY HIGH "NO SHOW" RATE. ALSO PHONE HEARINGS TAKE ALMOST DOUBLE THE TIME TO CONDUCT. GREATER # OF TOTAL HEARING DAYS = EXTRA COST.</p>	<p>CERTIFIED BY JULY 25TH</p>
<p>Hardeman Telephonic hearings, Panel Members wear masks TELEPHONE HEARINGS & HAD TO REARRANGEMENT AREA OF BOARDROOM FOR IN-PERSON HARDIN COUNTY MEETINGS, WE SETUP A SCREENING PROCESS FOR ALL IN-PERSON HEARINGS BEFORE THEY WERE ALLOWED INTO BOARDROOM</p>	<p>Certified values were provided by July 25th WE WERE ABLE TO CERTIFY ON TIME</p>
<p>Harris The following adjustments were made: building reconstruction to allow for social distancing; reduced hearing scheduling; held telephone hearings; and held video conference hearings.</p>	<p>Yes, we used the new SB2 certified estimate.</p>

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
GREGG		<p>COVID CASES AMOUNG ARB & CAD STAFF CAUSED STRESS ON PERSONNEL RESOURCES. LACK OF QUORUM FORCED PANEL HEARINGS THUS DELAYED RESULTS FOR PROPERTY OWNERS. COVID SCREENING & SANATIZING PROCESS OF ALL ENTERING BUILDING CAUSED ADDTNL STRESS ON PERSONNEL RESOURCES. TAX AGENTS "11TH HOUR" TACTICS BACK-FIRED CAUSING VERY POOR (OR ZERO) REPRESENTATION FOR THE PROPERTY OWNER. (DID THESE OWNERS GET A BILL FOR THIS FINE SERVICE?) OVERALL LEARNING EXPERIENCE: UPDATE TO EMERGENCY PLANS, STAFF POSITION BACK UP. TRAINING DOES PAY OFF, OFFICE STAFF CAN WORK EFFICIENTLY IN A REMOTE SETTING BUT AT A COST TO CUSTOMER SERVICE. FIELD WORK STAFF WILL DO MUCH MORE REMOTE WORK IN THE FUTURE.</p>
Hardeman	21-Jul-20	<p>We were able to adapt and overcome thanks to the reasonable approach taken by county and other local leaders.</p>
HARDIN COUNTY	NA	<p>EXTRA EXPENSE FOR SAFETY MEASURES NEEDED FOR TAXPAYERS, MEMBERS, AND STAFF FOR HEARINGS.</p>
Harris	August 21, 2020	<p>We faced the following unique challenges due to COVID-19: record protest count, social distancing restrictions resulted in half the number of in-house ARB panels, had to design and implement plans for remote hearings, lost 20% of ARB members, all agent informals conducted remotely.</p>

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
HAYS	21944	25665	NO	YES

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
HAYS	<p>ADDED VIDEO HEARINGS, SOME PROPERTY OWNERS APPEAR REMOTELY SOME COME TO THE APPRAISAL DISTRICT IF THEY DON'T HAVE THE EQUIPMENT. OFFERED SELF SCHEDULED HEARINGS FOR THE FIRST TIME. WORKED WELL.</p>	CERTIFIED ESTIMATE

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
HAYS	AUGUST 25TH	<p>SKELETON CREW FOR 10 WEEKS (STAY AT HOME ORDER). PROPERTY OWNERS HAD DIFFICULTY GETTING AFFIDAVITS NOTARIZED. ARB INITIALLY HELD IN PERSON MEETINGS BUT DISTRICT EXPOSED TO COVID & ARB REFUSED TO RETURN. VIDEO CONF WAS A GOOD SOLUTION. ALREADY HAD A PANEL CONDUCTING VIDEO HEARINGS SO THEY ADAPTED QUICKLY. HAD 4 CONFIRMED CASES OF COVID IN HOUSE, WERE COMPLETELY CLOSED FOR 2 WEEKS IN MID JULY AND DOORS STILL LOCKED TO THE PUBLIC. INCURRED EXTRA COSTS TO HANDLE VIDEO HEARINGS (QUEUEING SYSTEM, ZOOM LICENSES, DOCUSIGN, CAMERAS, MICROPHONES & EXTRA TABLETS) HAD TO BOOST INTERNET FOR REMOTE WORK, INSTALLED A DROP BOX AT DOOR, NEW WORKSTATION TO GREET GUESTS AND OF COURSE SANITIZING SUPPLIES. MOST STAFF USE PERSONAL EQUIPMENT WHEN WORKING FROM HOME. STAFFING IS LOW DUE TO REMOTE SCHOOLING AND INTERMITTENT QUARANTINE TIMES RESULTING IN DELAYED EMAIL AND VOICE MAIL REPSONSES WHICH PROPERTY OWNERS UNDERSTANDABLY FIND FRUSTRATING.</p>

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Hidalgo	32,311	40,203	NO	YES
Hill	1803	3010	Yes	Yes
HOPKINS	329	369	No	Yes
Houston	22	11	yes	

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
Hidalgo	<p>As per Fire Marshal only 10 people in Lobby at one time only allowed public with formal hearings into building. Screened all of them and took their temperatures. In Person hearings with restrictions limited to 2 people per property owner. Promoted Telephonic Hearings and Webinars. Some ARB members chose to work from Home. (WEB) Installed Plexi-Glass in panel rooms to promote Social Distance.</p>	NO. Able to Certify before July 25th.
Hill	telephonic hearings were encouraged but majority were conducted in person. Masks required, social distancing.	Certified July 23rd.
HOPKINS	Telephone hearings, one day of in-person hearings at property owners request, once plexiglass panels were installed.	Certified July 25th
Houston	none	certified on July 20th

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Hidalgo	NA	The challenge was serving the public with more protests than in prior years. Working our duties while keeping our staff safe. Our building gets sanitized every Friday night. Our Staff's temperature is taken every day. We have to wear a mask while in the building. We have also allowed appraisers to take CAD unit home and report to the office on Monday mornings and Friday afternoons to minimize amount of people in the building while still fulfilling duties. We have contracted with a Janitorial company to have an extra janitor here for 40 hours a week. Most workstations have plastic shields to protect staff.
Hill	N/A	
HOPKINS		We were, surprisingly, able to get through it all with no major complications.
Houston	July 20th	Wore masks and business as usual

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
HUDSPETH	123	107	NO	YES
Hunt	8841	8331	No	Informals were conducted via email/telephone/online portal.
Jackson	93	510	no	telephone
Jones	431	501	No	Yes
Kaufman	13252	14215	yes but not during 30 day period limited numbers in building after opening	yes
La Salle	9545	7018	No	Informals were conducted via email/telephone/online portal.

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiame option on or before July 25th or were you able to provide final certified values by July 25th?
HUDSPETH	TELEPHONIC HEARINGS	FINAL VALUES CERTIFIED BY JULY 25TH
Hunt	ARB hearings were conducted via telephone with the exception of those who requested an in-person hearing. All in person hearings were pushed back to August and there was limited access to the CAD office during hearings. Property owners were asked to wait in their car until it was there turn for a hearing and the CAD staff would text them when the ARB panel was ready.	Hunt CAD did use the new certified estiame option
Jackson	telephone	yes
Jones	Only adjustment was a smaller board. Only 3 were willing tp participate in person. Those waiting for a hearing were asked to wait in vehicle until called for hearing.	We were able to certify by July 25th
Kaufman	increased phone, distancing, masks,	certified with 95% completed
La Salle	All hearing were conducted via the use of Goto Meeting (Video Conference/Telephonics).	La Salle CAD Certified by July 25, 2020

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
HUDSPETH	N/A	<p>THE OFFICE WAS CLOSED FOR NEARLY 3 MONTHS, SO WE INCURRED MORE COSTS TO BUY STAFF COMPUTERS, SO THAT THEY COULD WORK FROM HOME. THE PUBLIC WAS ENCOURAGED TO GO TO OUR WEBSITE, PHONE CALLS WERE BEING ANSWERED AND MESSAGES GIVEN TO STAFF TO HELP TAXPAYERS RESOLVE VALUE OR TAX ISSUES. THE PUBLIC MUST NOW SOCIAL DISTANCE FROM THE STAFF AND MUST WEAR FACE COVERINGS WHEN CONDUCTING THEIR BUSINESS WITH OFFICE STAFF. A SHIELD WAS CONSTRUCTED TO KEEP SOCIAL DISTANCE BETWEEN THE PUBLIC AND STAFF. A SHIELD WAS CONSTRUCTED TO KEEP SOCIAL DISTANCE BETWEEN THE ARB AND PROTESTING TAXPAYERS. BECAUSE OF THE EARLY PRECAUTIONS AND UNKNOWN EFFECTS OF COVID-19, MUCH OF THE DISTRICTS REAPPRAISAL PLAN WAS SLOWED TO LITTLE OR NO FIELD WORK.</p>
Hunt Jackson Jones	7/17/2020 21-Aug	
Kaufman		closed twice and had to reschedule hundreds
La Salle		

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Lamar	1106	2075	YES	N/A
Lavaca	1581	1768	NO	YES
Lee	743	1260	No	Telephone and Electronic
Llano	2413	2887	NO	phone and other electronic communication
Loving	150	173	No	Yes
Lubbock	14200	14485	Only prior to in person formals	Yes
Madison	393	525	Yes	NA
Marion	481	762	No	Yes

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
Lamar	We moved our ARB hearings to our local Civic Center so as to be able to maintain social distancing. Our facility is too small and cramped to allow for social Distancing. It cost us approximately \$4000.00, which all of was not in our budget.	We submitted a certified estimate on July 25th
Lavaca	TELEPHONE HEARING	NO
Lee	Phone hearings, affidavits and minimal in person	Estimate on July 24th
Llano	phone hearings until September 8th for people that requested in person	able to certify on time
Loving	None	No
Lubbock	Only adjustments were to adhere to social distancing requirements	No
Madison	spread out the hearing room for social distancing. Offered PPE to everyone that came in the office	No
Marion	We conducted hearings by Zoom telephonic	Provided final certified by July 25th

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Lamar	8/10/2020	Not having hearings at our facility was and still remains a major challenge. I have had to oversee the office and go to our civic center periodically to make sure things were going smoothly. Getting set up the Civic Center was the biggest challenge of all it was not a great situation at all but it did allow for much better social distancing. Having employees at two locations has been a major challenge for me as a Chief Appraiser.
Lavaca		RESPONDING TO PROPERTY OWNERS WHY THE VALUES WENT UP DURING THE OIL AND GAS DOWN TURN AND COVID PANDEMIC. PROPERTY OWNERS WERE UPSET BECAUSE A LOT OF THEM HAD LOST THEIR JOBS AND WERE CONCERNED HOW THEY WERE GOING TO PAY THE HIGHER TAXES.
Lee	July 30th	
Llano		
Loving	N/A	
Lubbock	N/A	The ARB began in person hearings 6/15/2020
Madison	NA	
Marion		Getting accustomed to the Zoom format. All in all it went well for the hearings in this format.

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
McLennan	13969	10551	no	yes
Medina	1161	2137	After June 1st	Telephone
Midland	4,971 (excluding m	5,353 (excluding m	NO	YES, telephone and email.
Mills	303	462	NO	YES
MITCHELL	426	495	YES	

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
McLennan	<p>Hearings started month behind schedule, and lasted until September 4th. prioritized and encouraged telephone hearings. Established public videoconference links for public to view hearings and evidence that was being shown to ARB panels live. Sent settlement offers on 97% of residential properties to reduce number of hearings. conducted hearings off-site at school campus during summer for social distancing, moved to convention center once school started up. Provided masks to ARB and public.</p>	<p>Provided Certified Estimate</p>
Medina	Telephone and in-person hearings	We certified by July 25th
Midland	Telephone hearings only; delayed all in-person hearing requests.	Used SB2 Cert.Estimate, Fully Certified later.
Mills	TELEPHONE HEARINGS	FINAL CERTIFIED
MITCHELL	NONE - law already has process for non-in person hearings	final was done by July 25th

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
McLennan	September 8th	<p>Additional costs due to technology and equipment required to make videoconferences work at remote locations. Difficulty operating while quarantining departments out of precaution after exposure.</p> <p>Additional costs for off-site locations required for social distancing, partly due to ARB members not willing to return to my office because of staff quarantined. One of the largest issues was the uncertainty and constant changing of plans while trying to reassure staff and ARB members, while trying to stay compliant with public information act and public meeting requirements, and changing local and state guidelines for COVID. The certified estimate was beneficial but has not been fully prepared for by CAMA providers and for us is creating additional issues when providing exports to the tax office.</p>
Medina		
Midland	August 27, 2020	<p>Extreme burden on ARB schedule timeline. Many high-value properties will not receive timely tax statements, thus delaying entity revenue funds.</p>
Mills	23-Jul	NONE
MITCHELL		We did business as usual.

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Montgomery CAD	55,746	61,927	Limited basis	Email, online portal, telephone
NEWTON	427	478	NO	YES

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
MONTGOMERY CAD	Reduced scheduling. Owners evidence scanned capture scanners.	SB2 certified estimate
NEWTON	TELEPHONIC HEARINGS	NO, CERTIFIED

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Montgomery CAD	22-Aug-20	<p>Delayed mailing of Notices of Appraised Value by 2 weeks due to mandated office capacity limits. This in turn resulted in the delayed start of ARB hearings. Due to social distancing and capacity limits we had to reduce scheduling dramatically (Less than 1/2 of normal).</p> <p>Increased number of reschedules from both property owners and agents due to COVID 19 exposures and fear of exposures. Increased the ability to file protest online.</p> <p>The CAD had to purchase technology upgrades and PPE equipment that were not budgeted. Chief Appraiser sued in his official capacity because COVID 19 was not taken into account for 2020 valuations. Processing of 11.35 Disaster Exemptions due to Covid-19 and the possibility of resulting litigation. Extended ARB hearings timeframe has delayed beginning field work for 2021 valuations.</p>
NEWTON	20-Jul-20	ONCE INFORMALS & HEARING SCHEDULED PRETTY SMOOTH

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Nolan	705	963	no	We made special effort to connect with owners over the phone and through email.
PALO PINTO	2947	4395	YES	We allowed in person informals, but we also allowed telephone & email communications, trying to limit people in the office.
Potter-Randall	3407	4222	No	Yes

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
Nolan	<p>It is normal for our Cad to have only 3 or 4 actually show for hearings. In 2020 we were able to settle most protest over the phone or via email. We had several ask for reschedule of hearing, so we provided an extra hearing date, but most settled or withdrew prior to the hearing date. We provided mask and hand sanitizer for anyone who showed for hearing. We had only 1 owner appear before the ARB in 2020.</p>	<p>Values were certified on July 24th.</p>
PALO PINTO	<p>We provided a divider between the property owner / agent and the board members. As well as installing plexi glass at the front counters. We limited the amount of people behind the counter & in the hearings as much as possible.</p>	<p>PROVIDED CERTIFIED VALUES</p>
Potter-Randall	<p>used Zoom for video hearings, allowed sworn declarations in place of affidavits for telephone/video hearings to submit evidence, waived requirement to request telephone hearing 10 days prior, ARB could meet remotely, AD staff would not appear in person if property not in person</p>	<p>No</p>

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Nolan	NA	<p>Our local property owners did not make excuses or ask for special consideration outside of the current tax code requirements. However, agents and owners from outside the area (particularly out of state) were quick to claim Covid for their failure to meet rendition or protest deadlines. Some failed to request extension deadline and wanted late penalty removed. We had several agents request Disaster Exemption, which I denied due to January 1 appraisal date for 2020. They then protested the denial of the exemption. Covid will effect 2021 values I am sure. Tax agents will try to work the current system and apply their interpretation of the Tax Code. I feel a struggle is coming. There will need to be some solid clarification on Section 11.35.</p>
PALO PINTO	N/A	<p>We have a small 5 member board, no panels. On the last day of hearings we had one ARB member contract the virus, then 2 days later a second. Then the following week the Chief Appraiser. We are very fortunate that this happened at the end as our board was already short one member due to his sudden passing during a break from hearings for the day. He was 91 and we do not believe it was Covid related.</p>
Potter-Randall	N/A	

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
PRESIDIO	173	451	YES	YES
Real	982	553	Yes	Yes
Red River	79	95	No	Yes
Rockwall	8394	9111	No	Yes
Runnels	646	685	Telephone and In Person	Telephone and In Person
Rusk	2902	4906	No	Yes
Sabine	167	119	No	telephone & email

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
PRESIDIO Real	TELEPHONE HEARINGS & ZOOM HEARINGS None	CERTIFIED BY JULY 25TH We did certified by July 25th
Red River	Telephonic/Video hearings. In-person hearings beginning October, 2020 when office is fully open	Final, with less than 5% withheld
Rockwall	Increased Telephone Hearings	Certified by July 25
Runnels	Telephone and in person with social distancing. Video hearing if requested.	Winters I.S.D. uses the Certified Estimate. The remainder of entities used certified
Rusk	Additional spacing in ARB room, additional telephonic hearings	We used certified values
Sabine	telephone hearings	Provide final certified values by July 25

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
PRESIDIO Real	July 24th	OUR DISTRICT HELD THE MAJORITY OF OUR HEARINGS Very difficult Year
Red River		
Rockwall		Social Distancing with limited space boardrooms
Runnels	22-Jul-20	Trying to maintain open meetings without violation.
Rusk	N/A	Additional time to prep ARB area between each hearing
Sabine		None

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
SCURRY	1884	2014	YES	YES
Shelby	545	1004	Yes	Combination In Person/Telephone
Throckmorton	143	67	no	yes
Titus	1439	1833	NO	YES

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
SCURRY	Still had some in person, and a few more telephone hearings	certified by July 25th
Shelby	Telephone hearings and social distancing	Provided certified values by July 25th
Throckmorton	telephonic hearings	certified by July 25th
Titus	NO ADJUSTMENTS FOR ARB	FINAL CERTIFIED VALUES

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
SCURRY	n/a	<p>We tried to accommodate the taxpayer's difficulties by allowing extended rendition deadlines, allowing reschedules if needed beyond the one reschedule, offering zoom, telephone or in-person hearings and informals and letting them choose. Masks were worn as needed, additional cleaning was done each day, the office was closed for the first few weeks of COVID as the County requested. Social distancing in offices, some employees worked from home as needed, additional equipment was purchased for at-home employees and quarantines were conducted when needed. The three ARB members were very cooperative in wearing masks as needed but wanted to offer in-person hearings. Ultimately, it was their decision to offer in-person hearings.</p>
Shelby		Staying safe in a bizzare year and still providing service
Throckmorton		Not having in person formal was difficult due to the elderly population of our county.
Titus		Agents assuming that all CAD's were operating the same.

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Travis CAD	147,039	123,027	NO	YES - Efile Portal, Website Chat, and Telephonic
UVALDE	1467	1374	No	Yes

CAD Name	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
<p>What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.</p> <p>Socially distanced ARB panels with barriers; Telephonic hearings with remote screen share for evidence presentation.</p>	<p>Certified Estimate</p>
<p>UVALDE</p> <p>Via telephone hearings, ARB Members joining via zoom deferred face-to-face hearings until September (10 cases)</p>	<p>Provided final certified value by July 24th</p>

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19 Largest tax agency, which represents over 30% of protests in Travis CAD, insisted on in-person hearings only. We lost half of our physical ARB panel capacity because of the need to socially distance the panels and lost further capacity because many ARB members were unwilling to serve on in-person hearing panels. In August the agency that insisted on in-person hearings notified the CAD and the ARB that one of their staff that had been representing them at in-person hearings had tested positive for COVID-19. We had to shut down operations to deep sanitize the building and subsequently two CAD staff became very ill with COVID-19 due to contact with that tax agent. Subsequently, no ARB members were willing to work in-person after the tax agents had been shown to bring the infection to the hearings and we transitioned to 100% remote hearings with ARB members, CAD staff and taxpayers all working remotely from their homes. Despite going 100% remote we still had limited panel capacity because ARB members either lacked internet access or the necessary skills to utilize the technology. Capacity was further diminished by 38 ARB members who simply refused to serve even from home. Further complicating the ability to certify is abuses of the change 41.66(j) which previously allowed only one request for 20 accounts for a same day hearing but now allows unlimited requests for 20 accounts for same day hearings. In the past hearings were scheduled in descending value order so that the
Travis CAD	*October 2, 2020	Educating property owners on changes for appearing before ARB due to COVID-19 - i.e. providing their affidavit & evidence to ARB prior to meeting so that ARB members attending via zoom can receive their information -- propret owners not reading Covid-19 message attached with hearing noitce,
UVALDE	Certification by July 24, 2020	

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Van Zandt	3090	4450	Yes - employees required to wear mask and mostly conducted at front collection counter through glass.	Although we allowed in-person informals, we encouraged protestors to use online protest service, email, and telephone where possible. Most protestors utilized contactless forms of informal communication.

CAD Name	<p>What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.</p> <p>Defaulted to scheduling hearings via telephone unless protestor specifically requested in-person hearing. ARB suspended requirement for evidence to be submitted by affidavit when appearing by telephone. We held 30 days of ARB hearings with only 4 days of scheduled in-person hearings. Major increase in phone hearing volume necessitated installation of additional phone equipment and services. Reallocated 2 full-time staff members to ARB administration May through September.</p>	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
Van Zandt	Certified July 24th (with 95.456% Certifiable Value)	

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Van Zandt		<p>Going through MAP review during pandemic and beginning of appeal season, and responding to PTAD PVS info requests during end of appeal season.</p> <p>Purchasing masks, gloves, exterior drop box, and developing and enforcing mask policies. Appraiser quitting due to level of pay and increased workload at beginning of appeal season. Appraisal and ARB admin staff working significant overtime (nights and weekends) to meet appeal volume and pandemic challenges.</p> <p>Having to amend 2020 budget to reallocate funds, as ARB (+\$9,000 or +90%) and postage (+\$15,000 or +30%) expenses increased substantially over budgeted amounts. And too many more challenges to list here....</p>

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Waller	4,445	4,949	Yes	
Webb	13083	9974	No	Informals were conducted via email/telephone/online portal.

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
Waller	Limited the number of people in board room, more telephone hearings in 2020. Waller CAD had to add additional days just for telephone conference calls.	We certified the roll July 16th
Webb	All hearing were conducted via the use of Goto_Meeting (Video Conference/Telephonics).	Webb CAD Certified by July 25, 2020

CAD Name	if certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Waller		<p>Plexi glass put in as a barrier. Our office is small and trying to accommodate the number of people in a small setting. It is hot during the summer months and people outside standing when the county limits the number of people in a building. With the addition of more days to hold hearings, the district exceeded the budget for ARB's. Our district only has one board panel and can only schedule 17 cases a day for phone hearings. Of which 90% did not call in, so my board has to sit all day just to hear one or two people call in. The board has to be paid for a whole day just for two people!</p> <p>In person hearings the board could hear approximately 40 people max a day. In all Waller County fared well during COVID-19 and the situation it was dealt. Most of the taxpayers were understanding and complied with social distancing and wearing masks, along with waiting outside.</p> <p>The district is looking into other options for 2021.</p>
Webb		<p>Unique Challenges that we dealt with in La Salle CAD and Webb CAD are as follows: protecting and safeguarding the health and safety of our employees and the public. Procuring goods and services necessary to mitigate, prevent, and restore the efficient operation due to Covid 19 pandemic. Purchase and configuring laptops so staff and the ARB can work and conduct protest hearings remotely (via VPN).</p>

CAD Name	Total # of protests in 2019	Total # of protests in 2020	Did CAD staff conduct in-person informal meetings with property owners in 2020?	If no in-person informals, did you allow informals via telephone or other electronic communication?
Wharton	2338	1901	No	No informals only protest
Wichita	2827	3362	No	Yes
Wilbarger	261	391	No	Yes
Williamson	61,125	54,405	Yes	Yes
Wilson	1952	2422	no	yes
Wise	7678	7972	NO	YES
Wood	1,359	2,144	NO	YES, TELEPHONE & EMAIL

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estimate option on or before July 25th or were you able to provide final certified values by July 25th?
Wharton	Telephone Hearings, In-person Hearings - Only one person allowed in building for hearings at a time. Timed hearings 15 minutes apart, taxpayers waited in vehicles and called informing what space they were located and provided cell number. CAD called taxpayer when to enter building for their hearing. (Much like grocery curbside set up) Full Panel - 6' spacing with masks and sanitizer available	Certified Estimate Option on July 25th
Wichita	No adjustments made - ARB chair did not want video hearings	No, Certified July 20th
Wilbarger	We limited in person hearings to one property owner and distanced panel	Were able to provide final certified values
Williamson	We utilized video conference hearings by allowing the property owner to waive their right to in person hearings for a large number of properties. We also utilized phone hearings. For the in person hearings we created additional panel rooms where participants could effectively social distance as well as added plexiglass barriers and cleaning between hearings.	We provided final certified values by July 20th.
Wilson	telephone hearings, 2 member panels while our 6 days of inperson hearings	final certified totals by July 25
Wise	Telephone hearings or affidavit only. (additional equipment purchased to accomodate).	Completed work timely and met July 25th deadline
Wood	HAD MORE PHONE HEARINGS THAN LAST YEAR	WE WERE ABLE TO CERTIFY

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19
Wharton	9/16/2020	Multiple reschedules due to staff contracting COVID, office sanitized and quarantined closure.
Wichita		Disaster Exemption protests filed. Time to sanitize between hearings. Restricting number of people in lobby. Public anger/staff morale
Wilbarger		Keeping the area of the panel disinfected throughout the process of hearing after each property owner. Required numbering for each protest (property owner) and having them to remain outside of the office area.
Williamson		EVERYTHING ABOUT THIS YEAR WAS UNIQUE TO OUR STATE THE ARB and the property owners but we were able to get through each challenge based on the efforts of our great staff. One of the decisions made by our team early on was to be conservative with our values this year to mitigate the level of protests. Along with this effort and others such as videoconference hearings our foot traffic was reduced by over 70% which helped to keep our Very hateful people with value changes, numerous death threats due to people being "tougher" over the phone or online.
Wilson	n/a	Safety of Taxpayers, ARB Members, and CAD Staff. Two ARB Members resigned. Spent over \$8K in providing PPE, glass barriers, scanners, legal opinions, and telephone equipment. Was everybody happy - NO, Was everybody safe - YES.
Wise	N/A	
Wood		

CAD Name		
Total # of protests in 2019		
Total # of protests in 2020		
Did CAD staff conduct in-person informal meetings with property owners in 2020?		
If no in-person informals, did you allow informals via telephone or other electronic communication?		

CAD Name	What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.	Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?
	<p>The ARB adopted a Resolution regarding in person ARB hearings. Allowing in person hearings if the request was approved by the ARB Chairman, or if a "good cause" hearings with the ARB determined in person hearing was appropriate. The district had no input to the Chairman, nor did we offer testimony or evidence at the good cause hearing. This was an ARB/Agent/Taxpayer process only. The ARB did hold in person hearings in the panel rooms we had completed a retrofit with plexiglass compartments for safety.</p>	

CAD Name		
if certified estimates were used, what date did you finally fully certify?		
Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19		

CAD Name		Total # of protests in 2019		Total # of protests in 2020		Did CAD staff conduct in-person informal meetings with property owners in 2020?		If no in-person informals, did you allow informals via telephone or other electronic communication?	

CAD Name	<p>What adjustments were made to the ARB hearings process this year due to COVID-19? For example, telephonic hearings, video hearings, one member panels, etc.</p>	<p>Did your CAD use the new SB2 certified estiamte option on or before July 25th or were you able to provide final certified values by July 25th?</p>
<p>During the shutdown we installed glass over our customer service and mapping department public counters, with teller style microphone/speaker systems. We installed plexiglass over the ARB counter to allow owners/agents to deliver evidence and work with support staff. We opened the office to the public in early May to allow taxpayers to receive in person service at customer service, mapping and ARB counters.</p>		

CAD Name	If certified estimates were used, what date did you finally fully certify?	Provide any comments regarding the unique challenges your CAD or the ARB faced this year due to COVID-19