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Honorable Member of the Texas Legislature:

The 86th Legislature is to be commended for the outstanding accomplishments that resulted from House Bill 3 and Senate Bill 2. School district tax rate compression greatly limited increases in school taxes and spending has been effectively limited unless voters agree that additional funds are justified. Sadly, most Texans did not benefit as much as hoped due to appraisal increases that resulted from a robust Texas real estate market.

House Ways and Means was charged to *"Study and consider possible methods of providing property tax relief including potential sources of revenue that may be used to reduce or eliminate school district maintenance and operations property tax rates."*

Sustainable property tax relief can only be achieved through reform of the current system of determining value for tax purposes. Options could have been studied had COVID not stifled the ability to meet and develop possible options. Can appraisal reform be achieved this Session with all of the other challenges you will face? Perhaps not but there are many smaller "fixes" that could provide relief for Texas property owners – some of those can be found on the following page.

Please, do not hesitate to contact me should you wish to discuss any of the solutions listed or if I may be of assistance with any voter registration or property tax matter that arises during the Session. I have worked with many legislators over the last 25 years and I look forward to working with you!

Thank you for serving the citizens of Texas.

Respectfully,

A handwritten signature in cursive script that reads "Cheryl E. Johnson".

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PROPERTY TAX AND VOTER DRAFTS

87R1959 & 87R3134	Appraisal caps on all real property and lower to 3%	Several similar bills filed. Will work to support.
87R 2059	Mandating informal conference proceedings and in person appraisal review board hearings by county appraisal districts	
87R 1957	Refund on homesteads up to two years if home sells for less than appraisal district value (passed unanimously in House in 85th 1st Special Session as HB 155 by Phelan)	
87R 2025	Enables Lt. Governor, House Speaker, Chair of Senate Property Tax, Chair of House Ways and Means to appoint members to the Property Tax Advisory Board	
87R1955	Election of county appraisal district board of directors	Similar bills filed. Will work to support.
87R2062	Establishes deadline for Comptroller to adopt rules establishing minimum standards for the administration and operation of an appraisal district	
87R2029	Requires Comptroller to prepare publications relating to appraisal and administration of taxes (rather than the permissive "may")	
87R3162	Extends date of deferral from 181 days from date of death to 181 days from date of notification (draft not yet available)	
87R3148	Extends use of interest from vehicle and special inventory tax by county tax collector (to defray cost of office not just that program)	
87R2023 & 87R2042	Places appraisal district oversight under county tax assessor collector, eliminates board of directors, State Senators and Representatives appoint ARB members in their counties, business personal property taxes exempted, price paid for single family residential, small income producing properties and raw land, provides for reappraisal if warranted (e.g. disaster or other physical damage), establishes Special Tax Code Board to recommend other changes to efficiently and effectively implement and address other property types (subject to Constitutional Amendment).	
		HB 1395/HJR 75 Filed
87R2024	Reset over 65 and disabled person tax ceilings to reflect 2019 school district rate compression (draft not yet available)	HB 1095/HJR 67 Filed
87R2053	Freezes property values in the event of a declared natural disaster or in the event of an economic disaster as evidenced by sales tax revenues being down more than 5%. If appraisal roll is already certified, values would be equal to or no more than that value in the following tax year. Also provides for a taxing entity by resolution to require appraisal district to value property as of a particular date. (draft not yet available)	
87R2681	Reduces number of years for noncitizen drivers license to renew from eight to one year	HB 1029 Filed

Other election/voter integrity bills have been filed as have other meaningful property tax bills. I am researching those and contacting legislative sponsors to offer assistance and testimony. Follow me on Facebook or this website for additional information.

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