

## Written Notice of Deadlines Added or Amended by Senate Bill 2, 86th Legislative Session

Updated as of September 25, 2019

SB 2 is generally effective Jan. 1, 2020 and the new or modified appraisal district or taxing unit requirements, duties, and functions are generally effective on that date, except as otherwise indicated. A full list of new or modified requirements, duties, or functions on an appraisal district or taxing unit can be found in the SB 2 summary. Below is a list of appraisal district or taxing unit requirements, duties, or function with a deadline other than Jan. 1, 2020, whether or not the added or amended section is effective on that date. For a comprehensive description of the requirement, duty, or function, see the SB 2 summary or the referenced section of SB 2

BILL SECTION #	STATUTE	SUBJECT	FIRST TAX YEAR APPLICABLE	STAGGERED IMPLEMENTATION BY COUNTY SIZE	REQUIREMENT SUMMARY Please review actual bill language and consult with counsel on requirements.	PARTIES CITED IN STATUTE	COUNTY POPULATION BRACKET	DEADLINE
9	Tax Code Section 5.05	APPRAISAL	2020	No	Adds requirement for appraisal district to appraise property in accordance with any appraisal manuals required by law to be prepared and issued by the Comptroller.	Appraisal Districts	All	Applies to the appraisal for property tax purposes starting in tax year 2020.
11	Tax Code Section 5.09	STATE ADMIN	2020	No	Adds requirement for appraisal districts and taxing units to submit information to the Comptroller in the format prescribed by the Comptroller.	Appraisal Districts	All	Applies to information submitted to the Comptroller that relates to a tax year beginning on or after Jan. 1, 2020.
11	Tax Code Section 5.09	STATE ADMIN	2020	No	Adds requirement for appraisal districts and taxing units to submit information to the Comptroller in the format prescribed by the Comptroller.	Taxing Units	All	Applies to information submitted to the Comptroller that relates to a tax year beginning on or after Jan. 1, 2020.
12	Tax Code Section 5.091	STATE ADMIN	2023	Yes	Adds requirement for appraisal districts to submit tax rates to the Comptroller in the manner and by the deadline prescribed by the Comptroller.	Appraisal Districts	<120,000	2022 deadline to be determined by Comptroller. Comptroller must post rates by Jan. 1, 2023.
12	Tax Code Section 5.091	STATE ADMIN	2022	Yes	Adds requirement for appraisal districts to submit tax rates to the Comptroller in the manner and by the deadline prescribed by the Comptroller.	Appraisal Districts	120,000+	2021 deadline to be determined by Comptroller. Comptroller must post rates by Jan. 1, 2022.
14	Tax Code Section 5.104	REMEDIES	2020	No	Adds notice to each property owner or designated agent who is authorized to submit a Comptroller prescribed survey regarding an ARB.	Appraisal Districts	All	Applies to 2020, after the survey and instructions are prepared and made available by the Comptroller.

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20	Tax Code Section 6.41(b-2)	REMEDIES	2020	No	Adds requirement for appraisal district board of directors to increase the size of the ARB to the appropriate number of members, taking into account the requirements of special panels. This action is done by resolution.	Appraisal Districts	1,000,000+	Applies to action on or after Sept. 1, 2020.
23	Tax Code Section 6.42(a)	REMEDIES	2020	No	Changes requirement for selection of ARB chair and secretary to the local administrative district judge (rather than the board of directors).	Appraisal Districts	All	Change takes place for ARB selections made after Jan. 1, 2020
25	Tax Code Section 11.24	APPRAISAL	2020	No	Taxing unit may not repeal or reduce a historic site exemption without owner consent or written notice to the owner not later than five years before the date of the repeal or reduction.	Taxing Units	All	Applies only to an authorized exemption that is repealed or reduced on or after Jan. 1, 2020.
27	Tax Code Section 22.23(d)	APPRAISAL	2020	No	Adds requirement that chief appraiser extend the rendition filing deadline to May 15 on written request. Chief appraiser may still extend the deadline for an additional 15 days after May 15 for good cause shown by the owner. (April 1 deadline repealed)	Appraisal Districts	All	Applies to renditions filed on or after Jan. 1, 2020.
28	Tax Code Section 23.01(h)	APPRAISAL	2020	No	Establishes that appraisal methods and techniques included in the most recent versions of cited sources are considered generally accepted appraisal methods and techniques.	Appraisal Districts	All	Applies only to the appraisal for property tax purposes for a tax year beginning on or after Jan. 1, 2020.
29	Tax Code Section 25.19(b)(5)	APPRAISAL	2022	Yes	Removes requirement that the notice of appraised value include the estimated taxes for all size districts.	Appraisal Districts	All	Jan. 1, 2022
29	Tax Code Section 25.19(b-3)	APPRAISAL	2021	No	Adds statement in a notice of appraised value in very large districts (1,000,000+) that the owner of eligible property (over \$50 million) has the right to have a protest heard by a special panel of the appraisal review board.	Appraisal Districts	1,000,000+	Jan. 1, 2020

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29	Tax Code Section 25.19(b-4)	APPRAISAL	2021	Yes	Removes requirement for a notice of appraised value to include the estimated taxes for large districts. Requirement continues to apply for small districts (<120,000). This continued requirement expires Jan. 1, 2022.	Appraisal Districts	120,000+	Jan. 1, 2021; Expires Jan. 1, 2022.
30	Tax Code Section 25.193	APPRAISAL	2020	No	Adds notice sent by Apr. 1 (or as soon thereafter as practicable) if an exemption for a single-family residence homestead is canceled or reduced.	Appraisal Districts	All	Apr. 1, 2020 or as soon thereafter as practicable.
30	Tax Code Section 25.193	APPRAISAL	2020	No	Adds notice sent by May 1 (or as soon thereafter as practicable) if an exemption for residential property other than single-family is canceled or reduced.	Appraisal Districts	All	May 1, 2020 or as soon thereafter as practicable.
31	Tax Code Section 26.01(a-1)	ASSESSMENT AND COLLECTION	2020	No	Adds certified estimate of the taxable value in a taxing unit if by July 20 the ARB has not approved the appraisal records. The estimate is for the no-new-revenue and the voter-approval tax rates calculations	Appraisal Districts	All	Not later than July 25, 2020, if conditions are met.
36	Tax Code Section 26.04(e-2)	ASSESSMENT AND COLLECTION	2020	Yes	Adds notice sent by Aug. 7 (or as soon thereafter as practicable) that the estimated amount of taxes may be found in a property tax database.	Appraisal Districts	200,000+	Aug. 7, 2020 or as soon thereafter as practicable.
36	Tax Code Section 26.04(e-2)	ASSESSMENT AND COLLECTION	2021	Yes	Adds notice sent by Aug. 7 (or as soon thereafter as practicable) that the estimated amount of taxes may be found in a property tax database.	Appraisal Districts	<200,000	Aug. 7, 2021 or as soon thereafter as practicable.
36	Tax Code Section 26.04(e-5)	ASSESSMENT AND COLLECTION	2021	No	Adds requirement to include tax rate calculation forms as an appendix to the budget.	Taxing Units	All	Applies to budgets published on or after Jan. 1, 2021.
36	Tax Code Section 26.04(d-2)	ASSESSMENT AND COLLECTION	2021	No	Designated officer or employee of taxing unit may not submit the no-new-revenue tax rate and the voter-approval tax rate and a taxing unit may not adopt a tax rate, until the designated officer or employee certifies the tax rate calculation forms.	Taxing Units (besides ISDs)	All	Applies to action beginning on or after Jan. 1, 2021.

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36	Tax Code Section 26.04(d-1)	ASSESSMENT AND COLLECTION	2021	No	Designated officer or employee of taxing unit must use the tax rate calculation forms prescribed by the Comptroller in calculating the no-new-revenue tax rate and the voter-approved tax rate.	Taxing Units	All	Applies to action beginning on or after Jan. 1, 2021.
36	Tax Code Section 26.04(d-3)	ASSESSMENT AND COLLECTION	2021	No	Designated officer or employee of taxing unit must submit tax rate calculation forms to the county assessor-collector(s).	Taxing Units	All	As soon as practicable after rates are calculated, starting on or after Jan. 1, 2021.
36	Tax Code Section 26.04(e)	ASSESSMENT AND COLLECTION	2021	No	Modifies the current provisions for an injunction on the adoption of a tax rate.	Taxing Units	All	Applies on or after Jan. 1, 2021.
36	Tax Code Section 26.04(e-1)	ASSESSMENT AND COLLECTION	2021	No	Provides that certain tax rate certification requirements and the notice requirements do not apply to school districts.	Taxing Units (SDs)	All	Applies to tax rate certification on or after Jan. 1, 2021.
36	Tax Code Section 26.04(b), (h), (h-1), and (h-2)	ASSESSMENT AND COLLECTION	2020	No	Modifies the use of an estimated collection rate to use of the anticipated collection rate in TNT calculations.	Taxing Units	All	For calculations on or after Jan. 1, 2020
36	Tax Code Section 26.04(e)	ASSESSMENT AND COLLECTION	2020	No	Changed publishing requirement for the Aug. 7 notice to a requirement to post on webpage.	Taxing Units	All	Aug. 7, 2020 or as soon thereafter as practicable.
46	Tax Code Section 26.05(d-1)	ASSESSMENT AND COLLECTION	2020	Yes	Governing body of a taxing unit (other than a school district) may not hold a public hearing or meeting on a tax rate until the fifth day after the date the chief appraiser(s) delivered the estimated taxes notice and published tax rates, public hearing and public meeting information, and tax rate calculation forms.	Taxing Units (besides ISDs)	200,000+	Applies to tax rate hearings or meetings starting in the 2020 tax year.

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46	Tax Code Section 26.05(d-2)	ASSESSMENT AND COLLECTION	2020	Yes	Governing body of a taxing unit other than a school district may not adopt a tax rate until the chief appraiser(s) has complied with Tax Code Section 26.05(d-1).	Taxing Units (besides ISDs)	200,000+	Applies to the adoption of tax rates starting in the 2020 tax year.
46	Tax Code Section 26.05(d-1)	ASSESSMENT AND COLLECTION	2021	Yes	Governing body of a taxing unit (other than a school district) may not hold a public hearing or meeting on a tax rate until the fifth day after the date the chief appraiser(s) delivered the estimated taxes notice and published tax rates, public hearing and public meeting information, and tax rate calculation forms.	Taxing Units (besides ISDs)	<200,000	Applies to tax rate hearings or meetings starting in the 2021 tax year.
46	Tax Code Section 26.05(d-2)	ASSESSMENT AND COLLECTION	2021	Yes	Governing body of a taxing unit other than a school district may not adopt a tax rate until the chief appraiser(s) has complied with Tax Code Section 26.05(d-1).	Taxing Units (besides ISDs)	<200,000	Applies to the adoption of tax rates starting in the 2021 tax year.
46	Tax Code Section 26.05(a)	ASSESSMENT AND COLLECTION	2020	No	Adds requirement for a governing body to adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date that occurs in November.	Taxing Units	All	Aug. 24, 2020 (71st day before Nov. 3, 2020).
46	Tax Code Section 26.05(b)(2)	ASSESSMENT AND COLLECTION	2020	No	Adds requirement to post specific statements on the taxing unit's home page about increasing the M&O taxes levied from the previous year. Only applies to taxing units that own, operate or control a website.	Taxing Units	All	Applies to actions on or after Jan. 1, 2020
46	Tax Code Section 26.05(e)	ASSESSMENT AND COLLECTION	2021	No	Modifies the injunction restraining the collection of taxes by a taxing unit.	Taxing Units	All	Applies to injunctions on or after Jan. 1, 2021.

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46	Tax Code Section 26.05(a)(1)	ASSESSMENT AND COLLECTION	2020	No	Modifies the components of the adopted tax rate to provide that for the debt portion, it is the rate that will impose the total amount described by (rather than published under) Tax Code Section 26.04(e)(3)(C).	Taxing Units	All	Applies to tax rates adopted on or after Jan. 1, 2020
46	Tax Code Section 26.05(d)	ASSESSMENT AND COLLECTION	2020	No	Modifies the public hearing requirement to only one hearing when proposing a tax rate that exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate.	Taxing Units (besides ISDs)	All	Applies to actions on or after Jan. 1, 2020
48	Tax Code Section 26.06	ASSESSMENT AND COLLECTION	2020	No	Taxing unit cannot hold the public hearing required by Tax Code Section 26.05 before the fifth (rather than the seventh) day after the date the notice of the public hearing is given. Taxing unit must hold the meeting to vote on the tax increase not later than the seventh day after the public hearing.	Taxing Units	All	Applies to public hearings on or after Jan. 1, 2020.
50	Tax Code Section 26.065(b)	ASSESSMENT AND COLLECTION	2020	No	Adds requirement to post public hearing notice on the taxing unit's home page when the propose rate exceeds the lower of the voter-approval tax rate or no-new-revenue tax rate. Only applies to taxing units that own, operate or control a website.	Taxing Units	All	Applies to actions on or after Jan. 1, 2020
51	Tax Code Section 26.07	ASSESSMENT AND COLLECTION	2020	No	Adds requirement that a tax rate election must be held on the November uniform election date and that the order calling the election must be issued by the 71st day before the date of the election.	Taxing Units	All	Applies to tax rate elections on or after Jan. 1, 2020. Deadline for order calling the election is Aug. 24, 2020 (71 days before Nov. 3, 2020).
51	Tax Code Section 26.07	ASSESSMENT AND COLLECTION	2020	No	Strikes requirement to petition for a tax rate election and instead provides for the automatic election to approve tax rates.	Taxing Units (besides ISDs)	All	Applies to rates set on or after Jan. 1, 2020.

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52	Tax Code Section 26.075	ASSESSMENT AND COLLECTION	2020	No	Adds petition process for an election to reduce the adopted tax rate to the voter-approval tax rate. Only applies if the adopted tax rate is greater than the voter-approval rate and equal to or lower than the de minimis rate. The petition must be submitted to the governing body of the taxing unit not later than the 90th day after the date of the tax rate adoption.	Taxing Units (besides ISDs)	All	Applies to rates set on or after Jan. 1, 2020.
52	Tax Code Section 26.075	ASSESSMENT AND COLLECTION	2020	No	Adds requirement for governing body of taxing unit (other than ISDs) to determine the validity of an election petition to reduce the tax rate and state its determination by resolution. Resolution must be made by the 20th day after petition submission.	Taxing Units (besides ISDs)	All	Applies to petitions filed on or after Jan. 1, 2020. Deadline for resolution is 20 days after the petition is filed.
52	Tax Code Section 26.075	ASSESSMENT AND COLLECTION	2020	No	Adds requirement for governing body of taxing unit to order a tax-rate reduction election, if a petition is valid or validity is not determined. The election date must be the next uniform election date that allows time to comply with the election law.	Taxing Units	All	Applies to petitions filed on or after Jan. 1, 2020.
56	Tax Code Section 26.16	ASSESSMENT AND COLLECTION	2020	No	Adds requirement for county assessor-collector to post TNT forms on the county by August 7 or as soon thereafter as practicable.	County Assessor-Collectors	All	Applies to 2020 TNT forms, with deadline to post of Aug. 7, 2020.
57	Tax Code Section 26.17	ASSESSMENT AND COLLECTION	2020	Yes	Adds requirement for chief appraiser to create and maintain a property tax database.	Appraisal Districts	200,000+	2020 tax year (notice by Aug. 7, 2020)
57	Tax Code Section 26.17	ASSESSMENT AND COLLECTION	2020	Yes	Adds requirement for chief appraiser to make the information and the tax rate calculation forms available to the public by the third business day they are incorporated into the database.	Appraisal Districts	200,000+	2020 tax year
57	Tax Code Section 26.18	ASSESSMENT AND COLLECTION	2020	Yes	Adds requirement for taxing unit to maintain or have access to a website to post tax rate and budget information.	Taxing Units	200,000+	2020 tax year

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57	Tax Code Section 26.17	ASSESSMENT AND COLLECTION	2020	Yes	Adds requirement to electronically incorporate the tax rate calculation forms and public hearing and public meeting information into the database, in the manner required by the Comptroller.	Appraisal Districts	200,000+	2020 tax year
57	Tax Code Section 26.17	ASSESSMENT AND COLLECTION	2021	Yes	Adds requirement for chief appraiser to create and maintain a property tax database.	Appraisal Districts	<200,000	2021 tax year (notice by Aug. 7, 2021)
57	Tax Code Section 26.17	ASSESSMENT AND COLLECTION	2021	Yes	Adds requirement for chief appraiser to make the information and the tax rate calculation forms available to the public by the third business day they are incorporated into the database.	Appraisal Districts	<200,000	2021 tax year
57	Tax Code Section 26.18	ASSESSMENT AND COLLECTION	2021	Yes	Adds requirement for taxing unit to maintain or have access to a website to post tax rate and budget information.	Taxing Units	<200,000	2021 tax year
57	Tax Code Section 26.17	ASSESSMENT AND COLLECTION	2021	Yes	Adds requirement to electronically incorporate the tax rate calculation forms and public hearing and public meeting information into the database, in the manner required by the Comptroller.	Appraisal Districts	<200,000	2021 tax year
58	Tax Code Section 31.12(a) and (b)	ASSESSMENT AND COLLECTION	2020	No	Amends the list of refunds with no interest due if paid on or before the 60th day to include the refund allowed when a tax rate is reduced by election.	Taxing Units (besides ISDs)	All	Applies to refund liability on or after Jan. 1, 2020.
59	Tax Code Section 33.08	ASSESSMENT AND COLLECTION	2020	No	Amends the list of delinquent taxes for which the governing body of a taxing unit may incur an additional penalty to defray collection costs to include the delinquent taxes that occur when a tax rate is reduced by election. Strikes a similar provision for taxes that go delinquent on or after June 1 under Tax Code Section 26.07(f).	Taxing Units (besides ISDs)	All	Applies to taxes that become delinquent on or after Jan. 1, 2020.



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60	Tax Code Section 41.03(a)	REMEDIES	2020	No	Removes ability for taxing unit to challenge the level of appraisals for any category of property before the ARB.	Taxing Units	All	Removes ability to file a challenge petition on or after Jan. 1, 2020.
64	Tax Code Section 41.461(c)	REMEDIES	2020	No	Adds delivery methods for requested protest information to include first-class mail, electronic format, or by referral to an online resource with an option.	Appraisal Districts	All	Applies to an ARB protest filed on or after Jan. 1, 2020.
64	Tax Code Section 41.461(a)	REMEDIES	2020	No	Adds that a property owner or agent is entitled to request hearing evidence to the current notice of certain matters before an ARB.	Appraisal Districts	All	Applies to an ARB protest filed on or after Jan. 1, 2020.
64	Tax Code Section 41.461(b)	REMEDIES	2020	No	Prohibits a chief appraiser from charging a property owner or agent for copies.	Appraisal Districts	All	Applies to an ARB protest filed on or after Jan. 1, 2020.
67	Tax Code Section 41.67	REMEDIES	2020	No	Adds requirement that requested information provided under Tax Code Section 41.461 must be delivered at least 14 days before the hearing to be used as evidence in the hearing. This requirement does not apply to rebuttal evidence or arguments.	Appraisal Districts	All	Applies to an ARB protest filed on or after Jan. 1, 2020.
74	Tax Code Section 42.081	REMEDIES	2020	No	Prohibits a taxing unit from filing a suit to collect a delinquent tax on a property during the pendency of the appeal under Tax Code Chapter 42.	Taxing Units	All	Applies to an appeal under Tax Code Chapter 42 that is filed on or after Jan. 1, 2020.
75	Government Code Section 403.302(k-1)	STATE ADMIN	2020	No	Adds requirement for appraisal district board of directors to consider whether a MAP recommendation that was not implemented was under the current chief appraiser's control and whether the chief appraiser is able to adequately perform the chief appraiser's duties. This specifically relates to a recommendation made during an additional MAP review after being found not valid in a final PVS for three consecutive years.	Appraisal Districts	All	Within three months of a TDR determination that a MAP recommendation from an additional review was not implemented. First possible occurrence is after 2020.

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85	Water Code Section 49.057	ASSESSMENT AND COLLECTION	2020	No	Adds requirement for board of a developed district to include certain documents as an appendix to the budget.	Taxing Units (Certain Water Districts)	All	Applies only to a budget adopted on or after Jan. 1, 2020.
91	Tax Code Section 11.4391	APPRAISAL	2020	No	Modifies requirement so that the chief appraiser must accept a late freeport exemption application if it is filed on or before the later of June 15 or if applicable, the 60th day after the chief appraiser delivers a notice requiring the owner to render.	Appraisal Districts	All	June 15, 2020 (or 60th day after notice)
91	Local Government Code Section 140.010	ASSESSMENT AND COLLECTION	2020	No	Repeals proposed property tax rate notice for counties and cities under Local Government Code Section 140.010.	Taxing Units	All	Notice not required after Jan. 1, 2020
106	Session Law	ASSESSMENT AND COLLECTION	2019	No	Adds one-time requirement for county assessor-collector to post TNT worksheets for 2015-2019 tax years received from taxing units on the county's website.	County Assessor-Collectors	All	Sep. 25, 2019 (30th day after effective date of Aug. 26, 2019).
106	Session Law	ASSESSMENT AND COLLECTION	2019	No	Adds one-time requirement for designated officer or employee of each taxing unit to submit the worksheets used to calculate the effective and rollback tax rates for the 2015-2019 tax years to the county assessor-collector.	Taxing Units	All	Sep. 25, 2019 (30th day after effective date of Aug. 26, 2019).
118	Session Law	STATE ADMIN	2019	No	Adds one-time requirement for chief appraiser to forward Comptroller's notice of the deadlines for complying with SB2 provisions to each assessor for a taxing unit located in the appraisal district.	Appraisal Districts	All	As soon as practicable after receipt. Comptroller deadline is Sep. 25, 2019.
119	Session Law	ASSESSMENT AND COLLECTION	2020	No	Taxing unit may not adopt a budget or take any other action that decreases the total compensation to a first responder employed by a taxing unit.	Taxing Units	All	Applies only to the fiscal year of a taxing unit that begins in 2020. This is a one-time requirement.

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30 and 91	Tax Code Section 25.192; repeals Tax Code Section 25.19(b-2)	APPRAISAL	2020	No	Adds notice for residential real property that may qualify for, but does not yet have, a residence homestead exemption with the notice of appraised value.	Appraisal Districts	All	Applies to a notice for a tax year beginning on or after Jan. 1, 2020.
85-89	Water Code, Chapter 49	ASSESSMENT AND COLLECTION	2020	No	If water districts under Water Code Chapter 49 hold a tax rate election or are subject to a petition to trigger an election, the election must be held in accordance with procedures provided by Tax Code Section 26.07(c)-(g) (Water Code Sections 49.23601(c) and 49.23602(c)) and the petition process is governed by Tax Code Sections 26.075 and 26.081 (Water Code Sections 49.23603(c)).	Taxing Units (Water Districts)	All	Jan. 1, 2020