

*Montague County Appraisal District
Fall 2023*

To the Citizens of Montague County

The Montague County Tax Appraisal District has prepared the 2023 Annual Report to better assist the citizens and taxpayers of Montague County in understanding the responsibilities and activities required of the district. This document highlights the results of our appraisal activities, appeal process and the measures of compliance as determined by the Comptroller of Public Accounts-Property Tax Assistance Division.

The Montague County Appraisal District strives to provide uniform and equal appraisals required by the Texas Property Tax Code. With this in mind, the board of directors and management of the district are committed to the education of our staff. The district has three staff members registered with the Texas Department of Licensing and Regulation and two have attained the designation of Registered Professional Appraiser. The district works diligently to provide excellent customer service to all that come in contact with our office which again starts with an educated and professional staff.

I hope to find this report informative and encourage you to review other information on our website to further your understanding of the property tax system in Texas.

Sincerely,

Kim Haralson

*Kim Haralson RPA, RTA, CTA, CCA
Chief Appraiser*

Montague County Appraisal District - 2023 Local Annual Report

The Montague County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Members of the Board of Director's are elected by the taxing units within the boundaries of Montague County. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. Property appraisals by the district allocate the year's tax burden on the basis of each taxable property's market value. We also determine eligibility for various types of property tax exemptions such as those for homeowner's, the elderly, medical, disabled veterans, charitable and religious organizations, and agricultural productivity valuation.

The Montague CAD serves the following taxing jurisdictions:

<u>Taxing Unit</u>	<u>Market Value</u>	<u>Taxable Value</u>
• Montague County	\$ 5,604,163,319	\$ 1,909,958,026
• Alvord ISD	\$ 65,959,000	\$ 38,976,421
• Bowie ISD	\$1,945,471,322	\$ 823,859,823
• Forestburg ISD	\$ 769,264,530	\$ 116,782,669
• Gold-burg ISD	\$ 432,252,960	\$ 78,684,579
• Montague ISD	\$ 189,433,260	\$ 43,122,151
• Nocona ISD	\$ 1,128,523,511	\$ 315,891,913
• Prairie Valley	\$ 516,718,786	\$ 80,102,016
• Saint Jo ISD	\$ 549,183,340	\$ 118,832,474
• Slidell ISD	\$ 7,356,610	\$ 322,330
• City of Bowie	\$ 470,361,412	\$ 395,663,403
• City of Nocona	\$ 208,167,341	\$ 161,422,319
• City of Saint Jo	\$ 62,398,540	\$ 50,011,025
• Clear Creek Watershed	\$ 430,339,670	\$ 85,453,270
• Farmers Creek Watershed	\$ 692,879,786	\$ 240,324,796
• Nocona Hospital District	\$ 1,645,033,627	\$ 517,954,129

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241, and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03)

For 2023, the district maintained approximately 25,708

real and personal property accounts and 73,063 industrial and mineral accounts. The following are the types of property that were appraised by the appraisal district or mineral/industrial professional service firm Pritchard & Abbott..

- Residential Property
- Commercial Property
- Business Personal Property
- Minerals
- Utilities and Pipelines

Exemption Data:

JURISDICTION	State Mandated General Homestead	Local Optional General Homestead	State Mandated Over 65	Optional Over 65	State Mandated Disabled	Optional Disab
Montague County	N/A	N/A	N/A	\$10,000	\$10,000	N/A
Alvord ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Bowie ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Forestburg ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Gold-burg ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Montague ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Nocona ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Prairie ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Saint Jo ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
Slidell ISD	\$100,000	N/A	\$10,000	N/A	\$10,000	N/A
City of Bowie I	N/A	N/A	N/A	\$5,000	N/A	N/A
City of Nocona	N/A	N/A	N/A	\$9,000	N/A	N/A
City of Saint Jo	N/A	N/A	N/A	\$6,000	N/A	N/A
City of Sunset	N/A	N/A	N/A	N/A	N/A	N/A
Clear Creek Watershed	N/A	N/A	N/A	N/A	N/A	N/A
Farmers Creek Watershed	N/A	N/A	N/A	N/A	N/A	N/A
Nocona Hospital District	N/A	N/A	N/A	N/A	N/A	N/A

Disabled Veteran Exemptions:	Amount	Percentage
DV	\$ 5,000	10% - 29%
DV2	\$7,500	30% - 49%
DV3	\$10,000	50% - 69%
DV4	\$12,000	70% - 100%
DVHS	Totally Exempt	100%

* The Local Percent is only applied to the General Homestead Exemption.

2023 ARB Hearings:

1,540 protest filed-Real Property

- Hearings 30 R,P,M
- Formal settlements/withdrawal 1,028 R,P,M
- No shows 272 R,P,M
- Informal hearings 210 R

760 protests filed – Mineral/Industrial

Protest Reasons

24	Denial of Exemptions
20	Failure to Notify
24	Land Use Changed
101	Legal Incorrect
1128	Market Value
110	Other
44	Ownership Incorrect
24	Should not be taxed
25	Special Denial
578	Unequal

Ratio Study Analysis:

The results of the Ratio performed January 2023 for Montague County are:

Arithmetic Mean	101.46
Weighted Mean	101.54
Median	99.45

Coefficient Dispersion

Arith-Mean	13.29
Weighted Mean	13.31
Median	13.09

New Construction Effort: June 15, 2021 – April 1, 2022

Since building permits are not issued in all of Montague County nor in any of the unincorporated cities located in the county, the identification of new construction was performed by utilizing the following resources.

- Field appraiser drive-outs
- Sewer permits from the county
- Electric connections
- Deeds of Trust
- Mechanics Liens
- Property owners

- Aerial maps

2023 Montague County

Total number of Parcels		98,771
Total Net Value		
Exemption Data		
General Homestead	2,972 count	Value Lost 104,562,501
Over 65 Frozen	2,634 count	Value Lost 90,162,370
Disabled Veterans	162 count	Value Lost 1,445,920
Frozen Veterans	90 count	Value Lost 837,870
100 % Homesite Veteran	166 count	Value Lost 35,883,044
Constitutional Exempt	724 count	Value Lost 170,511,098
New Homesite Value	351 count	16,834,890
Commercial Category	F857 count	247,623,806
Oil & Gas Category	G 71527 count	228,394,620

Please see the Attached Texas Legislature Bills that impact Property Tax

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

TAX CODE CHANGES				
Section	Chamber	Bill	Notes	Effective Date
Const VIII §1(n)	HJR	2	Allows Legislature to impose a limitation on value increases of certain real property. Expires 12/31/26. See SB2.	After Nov Election
Const VIII §1-b(c),(d)	HJR	2	Raises general homestead exemption for schools to \$100,000. Mandates the reduction of an established ceiling by the increases in exemption. Takes effect 1/1/23	After Nov Election
Const VIII, §1-r	SJR	64	Allows exemption of qualified child day-care facilities. See SB1145	After Nov Election
Const VIII, §1-x	SJR	87	Allows exemption of certain Medical/Biochemical Manufacturing facilities. See SB2289.	After Nov Election
Const VIII §22	HJR2	2	Appropriations for property tax relief are not included when looking at the limits on state appropriations. Begins 9/1/23	After Nov Election
Const XVI §30	HJR	2	Allows the legislature to set term limits for CAD Boards of Directors in counties with a population of 75,000 or more	After Nov Election
Various	HB	4504	Non-substantive changes in numbering	1/1/25
Various	HB	4559	Changes population bracket in 6.41, 11.18(p), 11.1825(s) & (v), 11.315(b), 31.03(d), 31.11(a) & (i), 311.0091(m), and 311.017(a-1)	9/1/23
Various	HB	4595	Non-substantive changes in numbering	9/1/23
1.07	HB	1228	Removes necessity of agreement for electronic communication	1/1/24 or 1/1/25
1.085	HB	1228	All communications must be electronic if requested. Tax officials shall establish procedures and methods of implementation. Sets forth when delivery is effective and requires acknowledgment of receipt by tax officials.	1/1/24 or 1/1/25 for CADs with pop of 120,000 or less
1.086	HB	1228	Repealed	1/1/24 or 1/1/25
1.12(b),(d)	SB	2	Redefines appraisal ratio to exclude limitation due to new 23.231	1/1/24 if HJR passes
5.06	HB	1285	Comptroller must add to assistance pamphlet description of functions of Taxpayer Liaison Officer	1/1/24
6.052	HB	1285	BOD may appoint Deputies to TLO. TLO must provide info on filing a 41.66(q) complaint and requesting 41A.015 arbitration. TLO may receive complaints not related to appraisal and may resolve informally or refer to BOD with recommendation. Comptroller shall provide training for TLOs and TLOs must take said training. TLOs must publicize openings on ARB. TLO contact formation	1/1/24

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

			must be prominently displayed on the unit's home page. BOD must annually evaluate TLO.	
6.03(a),(a-1)	SB	2	In counties over 75,000, CAD Board of Directors will consist of 5 appointed Directors, 3 elected Directors, and the County TAC (regardless of whether the TAC collects) as an ex officio member. Vacancies of elected members are filled by the Board.	1/1/24 if HJR passes
6.032	SB	2	Ballot Procedures for elected Directors – sets filing fees and petition signature requirements.	91st day after end of session
6.036(a)	SB	2	Conflict of Interest provisions apply to both appointed and elected directors.	1/1/24 if HJR passes
6.052(f)	SB	2	The Taxpayer Liaison Officer is to assist whoever appoints the ARB, whether that be the administrative district judge or the Directors in Counties 75,000 or over.	1/1/24 if HJR passes
6.12	HB	3207	Removes 5 year residency requirement for members of ag advisory board.	9/1/23
6.41	SB	2	The Board of Directors in Counties with a population of 75,000 or more are the appointing authority for the ARB and the ARB officers. All appointments to the ARB must be by majority vote with the approval of at least two of the elected members.	1/1/24 if HJR passes
11.13	SB	2	Raises general school residence homestead exemption to \$100,000	Upon passage of HJR2, however see changes to 31.01 below.
11.13(n-1)	SB	2	A governing body of a school district, municipality or county that allowed an optional exemption in 2022 may not reduce or repeal that exemption until 2028.	Upon passage of HJR2
11.18	HB	456	Mineral interests owned by certain charitable organizations are considered exempt if not severed from the real estate or donated by previous owner.	1/1/24
11.18	SB	719	Adds organizations providing planning, placement of children for adoption/fostering or support/relief to women considering such to list of charitable organizations. Also replaces the word handicapped with "with disabilities"	1/1/24
11.1825	HB	4645	Organizations leasing property to provide low- or moderate-income housing can get exemption on improvements.	1/1/24
11.36	SB	1145	A county or city may provide for exemption of qualified child-day care facilities.	1/1/24 if SJR64 passes
11.36	SB	2289	Creates exemption for Medical or biomedical manufacturing facilities	1/1/24 if SJR87 passes

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

<u>11.42</u>	<u>SB</u>	<u>2289</u>	Medical/Biomedical manufacturer exemption can qualify in mid-year.	1/1/24 if SJR87 passes
11.43(m)	<u>HB</u>	<u>4077</u>	No new application is required to grant O65 homestead if CAD has information as to birthdate.	1/1/24
<u>11.43</u>	<u>SB</u>	<u>1145</u>	Qualified child-day care facilities do not need to re-apply annually.	1/1/24 if SJR64 passes
<u>11.43</u>	<u>SB</u>	<u>1381</u>	Homestead exemption application shall include a space for the birthdate of the spouse.	1/1/24
<u>11.43</u>	<u>SB</u>	<u>1801</u>	CAD must perform periodic review of each residence homestead exemption at least once every five years. Program must be implemented starting 1/1/24.	1/1/24
<u>11.43</u>	<u>SB</u>	<u>2289</u>	Medical/Biomedical manufacturer exemption not made annually.	1/1/24 if SJR87 passes
<u>22.24</u>	<u>HB</u>	<u>2121</u>	Rendition filed on BPP valued less than \$150,000 need not be under oath	1/1/24
<u>23.03</u>	<u>HB</u>	<u>5</u>	Chief Appraiser must report to Texas Econ Development and Tourism Office a list of properties subject to a value limitation agreement pursuant to Chap 403, Subchapter T, Government Code	1/1/24
<u>1.12(b),(d)</u>	<u>SB</u>	<u>2</u>	Redefines appraisal ratio to exclude limitation due to new 23.231	1/1/24 if HJR passes
<u>23.231</u>	<u>SB</u>	<u>2</u>	Provides for a 20% "circuit breaker" limitation on increases in value for real property not subject to the residence homestead/productivity appraisal. The qualified property value cannot exceed \$5 mill in 2024, which is to be adjusted by the consumer price index in 25 and 26. Adjustments are to be made for new improvements, however new improvements which are qualified replacement structures after disaster loss do not cause an adjustment. Provision expires December 31, 2026	1/1/24 if HJR passes
<u>23.51</u>	<u>HB</u>	<u>260</u>	CAD must take into consideration of any wildlife or livestock disease or pest area in or adjacent to property when calculating net income.	1/1/24
<u>23.54</u>	<u>HB</u>	<u>2354</u>	Transfer to surviving spouse is not considered a change of ownership	1/1/24
<u>23.541</u>	<u>SB</u>	<u>1191</u>	Late application for open-space valuation may be made late (by delinquency date) by surviving spouse, child, or administrator of estate with no late penalty.	5/23/23
<u>25.025</u>	<u>HB</u>	<u>1911</u>	Adds confidentiality requirements to current or former health care provider at TDCJ or TJJJ and to current or former attorneys for DFPS.	6/9/23
<u>25.025</u>	<u>SB</u>	<u>617</u>	Adds confidentiality requirements to customs and border protection officer/US border patrol agent and their spouse, surviving spouse, or adult child	5/19/23

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

<u>25.025</u>	<u>SB</u>	<u>870</u>	Adds confidentiality requirements to AG employees performing or having performed duties under Chap 231 of Family Code	9/1/23
<u>25.025</u>	<u>SB</u>	<u>1525</u>	Adds confidentiality requirements to current or former attorneys for DFPS.	6/18/23
<u>25.19</u>	<u>SB</u>	<u>2</u>	Appraisal Notice must state whether or not property qualifies for circuit breaker. Appraisal notice must include statutory language as to circuit breaker.	1/1/24 if HJR passes
<u>25.192</u>	<u>HB</u>	<u>1228</u>	Electronic notice of residence homestead eligibility must be sent separately from other notices	1/1/24 or 1/1/25
<u>25.193</u>	<u>HB</u>	<u>1228</u>	Electronic notice of exemption cancellation or reduction must be sent separately from other notices	1/1/24 or 1/1/25
<u>25.195</u>	<u>HB</u>	<u>1228</u>	On request, all supporting information on an appraisal must be provided electronically by the CAD or CAD appraisal firm with no fee. ARB may not conduct a hearing until request to appraisal firm has been resolved.	1/1/24 or 1/1/25
<u>25.23(a-1)</u>	<u>SB</u>	<u>2</u>	In 2023, the Chief Appraiser shall prepare supplemental records to account for changes made in SB2	Immediate
<u>26.012</u>	<u>HB</u>	<u>5</u>	Current total value excludes new property subject to a value limitation agreement pursuant to Chap 403, Subchapter T, Government Code	1/1/24
<u>26.012</u>	<u>HB</u>	<u>4456</u>	A school district's no-new-revenue M&O rate is the Rate to Maintain M&O (as calculated by the funding template).	1/1/24
<u>26.013</u>	<u>SB</u>	<u>1999</u>	Reformulates calculation of Unused Increment Rate.	1/1/24
<u>26.013</u>	<u>SB</u>	<u>2350</u>	Voter approval rate in previous tax year is the one calculated at time of adoption	6/18/23
<u>26.04</u>	<u>HB</u>	<u>3273</u>	CAD must post on website prominently in bold the notice formerly sent by postcard as to the property tax database with instructions on how property owners may register for email notifications as to updates in database. By Aug 7 or as soon as practicable, the CAD must publish the above notice in a newspaper of general circulation in the county. If no such newspaper is published in the county, the notice must be posted at the CAD.	1/1/24
<u>26.04 (a-1), (c-1)</u>	<u>SB</u>	<u>2</u>	For 2023, the assessor shall determine values as if SB2 was in effect. The designee for rate calculation shall calculate the NNR and VATR as if SB2 was in effect.	Immediate
<u>26.0401</u>	<u>SB</u>	<u>2</u>	A taxing unit that calculates rates under any provision other than 26.04 or 26.08 shall do the calculations as if SB2 were in effect for 2023	Immediate
<u>26.05</u>	<u>HB</u>	<u>3273</u>	Taxing Unit may not hold hearings on or adopt tax rate until 5 days after notice is posted on the website or published in a newspaper/physically posted at the CAD location.	1/1/24

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

<u>26.05</u>	<u>HB</u>	<u>4456</u>	A Vote on a School Tax rate that exceeds the Rate to Maintain M&O and I&S must be a record vote and be supported by 60% of the governing body.	1/1/24
<u>26.08</u>	<u>SB</u>	<u>2</u>	The Voter approval Tax Rate of a school in 2023 shall be calculated as if SB2 were in effect	Immediate
<u>26.15</u>	<u>SB</u>	<u>2</u>	The assessor shall, for the 2023 tax year, correct the tax roll to reflect the results of the election on HJR2.	Immediate
<u>26.17</u>	<u>HB</u>	<u>796</u>	CAD database shall provide a link to the protest database created under 41.13	1/1/24
<u>26.17</u>	<u>HB</u>	<u>3273</u>	CAD must send email notifications as to updates in database if owner registers	1/1/24
<u>31.01</u>	<u>SB</u>	<u>2</u>	Bills that are impacted by SB2 must contain statutory language outlining the effect of SB2 on the Bill. Such a Bill is provisional and will become final upon passage of HJR2. If HJR2 is not approved by the voters a supplemental Bill shall be delivered and that Bill will not be delinquent until 3/1/24.	Immediate
<u>33.03</u>	<u>SB</u>	<u>539</u>	Collector shall indicate on tax roll existence of 33.06/33.065 deferral/abatement	1/1/24
<u>34.01</u>	<u>SB</u>	<u>59</u>	Tax Sales of residential property by political subdivisions in counties near the international border must include certain language in the notice in English and Spanish	9/1/23
<u>34.0101</u>	<u>SB</u>	<u>2091</u>	If a landlocked, unusable narrow strip, or floodplain property receives no bid, the officer may be directed to sell the property directly to an owner of abutting property. If there are more than one abutting owners, may direct sale to highest sealed bid after notice.	9/1/23
<u>34.015</u>	<u>SB</u>	<u>62</u>	County TAC must post form or link to request statement of no delinquent taxes	9/1/23
<u>34.03</u>	<u>HB</u>	<u>4250</u>	District clerk may deduct postage cost of required notice from excess proceeds	9/1/23
<u>41.41(a)</u>	<u>SB</u>	<u>2</u>	Determination that property does not qualify for circuit breaker is a ground for protest.	1/1/24 if HJR passes
<u>41.47(d-1)</u>	<u>HB</u>	<u>1228</u>	Repealed	1/1/24 or 1/1/25
<u>41A.015</u>	<u>HB</u>	<u>4101</u>	A taxpayer may use limited binding arbitration to compel the ARB or Chief appraiser to comply with their hearing procedures	1/1/24
<u>41A.03</u> <u>41A.04</u>	<u>SB</u>	<u>2355</u>	Appeal and payment for binding arbitration must be made to Comptroller along with necessary info.	1/1/24
<u>41A.05</u>	<u>SB</u>	<u>2355</u>	Once arbitration requested, CAD shall provide info to Comptroller	1/1/24

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

<u>41A.08</u>	<u>SB</u>	<u>2355</u>	An agent may be appointed by Comptroller form for arbitration signed by the property owner or other person authorized, but not by the 1.111 agent. The agent shall produce the form upon request.	1/1/24
<u>41A.11</u>	<u>SB</u>	<u>2355</u>	Settlement in arbitration is considered a final determination of appeal	1/1/24
<u>41.13</u>	<u>HB</u>	<u>796</u>	Chief Appraiser must create, maintain, and update a database of information concerning all protest hearings. Beginning 1/1/25 must include yearly protests until it includes most recent 5 years.	1/1/24
<u>41.46(e)</u>	<u>HB</u>	<u>1228</u>	Repealed	1/1/24 or 1/1/25
<u>41.46</u>	<u>HB</u>	<u>3273</u>	Notice of ARB hearing must include notice as to property tax database	1/1/24
<u>41.461(c)</u>	<u>HB</u>	<u>1228</u>	On request all supporting information on an appraisal must be provided electronically by the CAD	1/1/24 or 1/1/25
<u>41.47(d)</u>	<u>HB</u>	<u>1228</u>	On request ARB determination and ARB survey on an appraisal must be provided electronically by the CAD	1/1/24 or 1/1/25
<u>41.66</u>	<u>HB</u>	<u>1285</u>	If complaint is filed against ARB for non-compliance with hearing or other legal requirements and ARB chair does not bring ARB into compliance, BOD can recommend that Judge remove and appoint new chairman.	1/1/24
<u>42.23</u>	<u>HB</u>	<u>2488</u>	If appraised value was increased in light of 23.01(e) or 41.43(a-3) and value was determined in a trial on the merits in the previous year, CAD has to provide clear and convincing evidence supporting appraisal	9/1/23
<u>42.26</u>	<u>SB</u>	<u>2</u>	Value of property subject to suit must include the limitation, if applicable, of 23.231	1/1/24 if HJR passes
<u>312.0025</u>	<u>HB</u>	<u>5</u>	A School District can designate a zone for purposes of Chap 403, Subchapter T, Government Code	1/1/24
<u>312.008</u>	<u>SB</u>	<u>1340</u>	Taxing Unit that grants abatements shall provide a link to Comptroller's Local Development website	1/1/24

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

OTHER CODE CHANGES

Section	Bill	Eff Date	Notes
Agriculture Code 251.002	HB 2947	9/1/23	"Agricultural operations" include commercial sale of poultry, livestock, and other domestic and wild animals
Code Crim Pro 58.052	HB 1161	5/24/23	AG shall add victims of child abduction to their address confidentiality program
Educ Code 48.2555	SB 2	Upon passage of HJR2	"Agricultural operations" include commercial sale of poultry, livestock, and other domestic and wild animals
Educ Code Various	SB 2	Upon passage of HJR2	Various provisions for providing additional state aid for revenue losses due to increased exemption, rate compression, and ceiling recalculation.
Educ Code Various, Chap 49	SB 2	Immediate	Provides for adjusting property wealth per School and mechanisms for high wealth districts due to changes in exemptions and ceiling.
Finance Code 351.022	SB 1371	5/23/23	A transfer of tax lien may not waive or limit requirements of Chap 351 or Tax Code Chapter 32 unless the waiver or limitation is permitted by those provisions.
Govt Code 403.302(a-1),(d),(i)	SB 2	Upon passage of HJR2	Comptroller must take into account the reduction in ceilings and circuit breaker limitation in Property Value Study
Govt Code Chap 403, Subch T	HB 5	1/1/24	Allows School Value Limitation for qualified projects dealing with energy generation, natural resource development, manufacturing, or high tech equipment or technology
Loc Govt Code Chap 212	HB 1526	6/10/23	Municipalities with pop over 800,000 may require multifamily, hotel or motel developments to include dedicated parkland.
Loc Govt Code 211.066	HB 4057	6/10/23	Owners of properties in preservation districts created by large municipalities (over 2 mil) may exclude themselves from the district.
Local Govt Code 180.010	SB 232	9/1/23	All elected or appointed holders of office in political subdivisions are automatically removed if they plea guilty/nolo, receive deferred adjudication, or are convicted of certain criminal offenses
Occupations Code 60.001	HB 2453	9/1/23	Licenses may be issued digitally, must be accessible electronically by the license holder and the public.
Occupations Code 51.002, 51.202,51.4014	HB 3743	9/1/23	Renews TDLR thru Sept 2033, TDLR can require licensees to provide w-mail addresses. TDLR can receive applications from incarcerated inmates, but not issue license until inmate is released.
Property Code 41.022	HB 207	9/1/23	Conveyances of urban homestead to certain business organizations are not "sham" or "pretended" sales if it meets the requirements of this statute accompanied by an affidavit swearing to said requirements

STATE LAWS AND RULES UPDATE 88TH LEGISLATURE (2023)

Water Code 49.452, 49.4521	HB 2816	9/1/23	Sellers of property within certain water districts must include notice as to taxing or assessments. Does not apply to lien foreclosures
Water Code 60.038	SB 818	5/19/23	Provides exceptions to water districts wishing to convey, sell, lease, or exchange property from compliance with notice and bidding requirements
Water Code 49.23602	HB 2815	9/1/23	For a developed district, an election is not required if the adopted rate is less than or equal to the voter approval rate.

Important Bills
Honorable Mention