

**NO. 25-0615**

---

**IN THE SUPREME COURT OF TEXAS**

---

**Mitch Vexler, Catherine Vexler, Mavex Shops of Flower  
Mound, LP, Jim Solinski, And Gloria Solinski,  
Petitioners,**

**v.**

**Don Spencer, in his capacity as Chief Appraiser of Denton  
Central Appraisal District, and Denton Central Appraisal  
District,  
Respondents.**

---

**On Petition for Review from the  
Court of Appeals, Second Appellate District at Fort Worth  
No. 02-24-00305-CV**

---

**RESPONDENT DENTON CENTRAL APPRAISAL DISTRICT'S  
RESPONSE TO MOTION FOR REHEARING**

---

**PERDUE BRANDON FIELDER COLLINS & MOTT, L.L.P.**

Eric C. Farrar  
Texas Bar No. 24036549  
[efarrar@pbfcm.com](mailto:efarrar@pbfcm.com)

David B. Tabor  
Texas Bar No. 24037577  
[dtabor@pbfcm.com](mailto:dtabor@pbfcm.com)

Christopher S. Jackson  
Texas Bar No. 00796816  
[cjackson@pbfcm.com](mailto:cjackson@pbfcm.com)

**ATTORNEYS FOR RESPONDENT,  
DENTON CENTRAL APPRAISAL DISTRICT**

## TABLE OF CONTENTS

|   |    |
|---|----|
| TABLE OF CONTENTS .....   | 2  |
| INDEX OF AUTHORITIES .....  | 3  |
| ARGUMENT .....  | 5  |
| I. Petitioners refer generally to their “claims,” but only two are preserved in this Court. ....  | 5  |
| II. Petitioners’ standing argument on rehearing does not address what actually occurred in this case.....   | 7  |
| III. Petitioners do not identify any error by the lower courts, much less an error “of such importance to the state’s jurisprudence that it should be corrected.” ..... | 9  |
| A. Petitioners’ conclusory allegations do not state a viable ultra vires claim. ....  | 9  |
| B. Petitioners claim for a refund ignores the law and the facts. ..   | 11 |
| C. Even if this Court reaches the merits of the standing argument, Petitioners once again ignore the facts and law. .   | 18 |
| IV. Conclusion.....   | 23 |
| PRAYER .....  | 24 |
| CERTIFICATE OF COMPLIANCE.....  | 25 |
| CERTIFICATE OF SERVICE.....   | 26 |
| APPENDIX.....   | 27 |

## INDEX OF AUTHORITIES

### Cases

|   |        |
|---|--------|
| <i>City of Elsa v. Gonzalez</i> ,<br>325 S.W.3d 622 (Tex. 2010).....  | 11     |
| <i>Garcia v. City of Willis</i> ,<br>593 S.W.3d 201 (Tex. 2019).....  | 19     |
| <i>Harris Cnty. Appraisal Dist. v. Duncan</i> ,<br>944 S.W.2d 706 (Tex. App.—Houston [14th Dist.] 1997, writ denied)                  | 21     |
| <i>Heckman v. Williamson County</i> ,<br>369 S.W.3d 137 (Tex. 2012).....  | 19, 23 |
| <i>McLane Champions, LLC v. Houston Baseball Partners LLC</i> ,<br>671 S.W.3d 907 (Tex. 2023).....                                    | 19, 22 |
| <i>Tex. Dep’t of Transp. v. City of Sunset Valley</i> ,<br>146 S.W.3d 637 (Tex. 2004).....  | 11     |
| <i>Town of Lakewood Vill. v. Bizios</i> ,<br>493 S.W.3d 527 (Tex. 2016).....  | 11     |
| <i>Tri-City Fresh Water Supply Dist. No. 2 of Harris Cnty. v. Mann</i> ,<br>135 Tex. 280, 142 S.W.2d 945 (1940) .....                 | 12     |
| <i>Vexler v. Spencer</i> ,<br>No. 02-24-00305-CV, 2025 WL 1271691<br>(Tex. App.—Fort Worth May 1, 2025, pet. denied) (mem. op.) ..... | 6, 8   |
| <i>Williams v. Lara</i> ,<br>52 S.W.3d 171 (Tex. 2001).....   | 18, 19 |

**Statutes**

Tex. Occ. Code Ann. § 1103.405 ..... 20

Tex. Tax Code Ann. § 25.01..... 21

Tex. Tax Code Ann. § 25.02..... 21

Tex. Tax Code Ann. § 25.24..... 21

Tex. Tax Code Ann. § 26.01..... 21

Tex. Tax Code Ann. § 26.04..... 21

Tex. Tax Code Ann. § 26.05..... 13

Tex. Tax Code Ann. § 26.07..... 13

Tex. Tax Code Ann. § 26.09..... 22

Tex. Tax Code Ann. § 31.01..... 13

Tex. Tax Code Ann. § 42.09..... 13, 14, 17

Tex. Tax Code Ann. § 42.43..... 16

Tex. Tax Code Ann. § 6.01..... 12

**Regulations**

22 Tex. Admin. Code § 155.1..... 20

## ARGUMENT

Petitioners' Motion for Rehearing relies heavily on rhetoric but fails to address the controlling facts of this case and the governing law. The Motion contains no citations to the record, a telling omission. And, although this case arises under Texas ad valorem tax laws, Petitioners cite the Tax Code only once to argue that it does not apply. Motion for Rehearing at 7–8 and nn. 4–5. The absence of factual support in the record and legal authority underscores the Motions' defect: hyperbole in place of analysis. Respectfully, the Motion should be denied.

### **I. Petitioners refer generally to their “claims,” but only two are preserved in this Court.**

The Motion for Rehearing concerns claims and issues that are not before this Court. Petitioners failed to bring forward all of their claims from the trial court through the court of appeals to this Court.

In the trial court, Petitioners brought five distinct claims.

1. “Suit for Declaratory Relief and Prospective Injunctive Relief” against DCAD and Spencer. CR:137–40.
2. Declaratory relief for “Ultra Vires Acts of Don Spencer.” CR:140–41.
3. Claim for “Reimbursement of Funds Paid by Illegally Levied Taxes” against DCAD. CR:141–42.

4. “Takings Claim” against DCAD. CR:142.
5. A claim that “Section 23.01 of the Texas Tax Code is Unconstitutional” against DCAD. CR:143–44.

On appeal, Petitioners abandoned the “takings claim.” *Vexler v. Spencer*, No. 02-24-00305-CV, 2025 WL 1271691, at \*4 (Tex. App.—Fort Worth May 1, 2025, pet. denied) (mem. op.) (affirming dismissal of takings claim because Petitioners did not challenge that dismissal).

In their petition for review, Petitioners raised two issues addressing only two claims.

First, Petitioners contended that the courts below erred in determining “that the Petitioners failed to state a valid ultra vires claim.” Petition for Review at 4.

Petitioners’ second issue was:

Whether taxpayer standing exists *to set aside an illegal tax*, when it is undisputed that this Court has recognized taxpayer standing in two recent cases. *See Jones v. Turner*, 646 S.W.3d 319, 323 (Tex. 2022); *Perez v. Turner*, 653 S.W.3d 191, 199 (Tex. 2022).

*Id.* (emphasis added). Petitioners’ claim in this Court to “set aside an illegal tax” is their claim for a refund. *See* Petition for Review at 6 (“Statement of the Case,” asserting this case is an ultra vires suit against

the chief appraiser and a “Tax Refund Suit against ... ‘DCAD’ and its Chief Appraiser”); CR:142 (First Amended Petition seeking refund of “illegally collected payments”); *see also* Motion for Rehearing at 5 (addressing standing for this claim in terms of “getting [their] money back”); *id.* at 7 (mentioning Petitioners’ claims for refund of taxes).

Therefore, Petitioners abandoned their general claims for “Declaratory Relief and Prospective Injunctive Relief” and the claim challenging the constitutionality of Section 23.01. *See Abutahoun v. Dow Chem. Co.*, 463 S.W.3d 42, 52 (Tex. 2015) (“Issues not raised on appeal to this Court are waived.”) (citing *Guitar Holding Co., L.P. v. Hudspeth Cnty. Underground Water Conservation Dist. No. 1*, 263 S.W.3d 910, 918 (Tex. 2008)).

## **II. Petitioners’ standing argument on rehearing does not address what actually occurred in this case.**

Petitioners’ first argument on rehearing is not grounded in reality.

Petitioners contend:

The threshold question before the Court is whether Appellants [sic] had standing to bring their claims, and Appellants’ [sic] entire lawsuit cannot be dismissed unless they lack standing for each claim alleged.

Motion for Rehearing at 1. DCAD did not argue for dismissal of *all claims* on standing grounds.<sup>1</sup> CR:52 (“[Petitioners] have not demonstrated standing to assert *a constitutional challenge to tax Code Section. 23.01.*”) (emphasis added). And the court of appeals did not dismiss *all claims* due to lack of standing. Only one claim was dismissed for lack of standing: Petitioners’ claim that a portion of Section 23.01 of the Tax Code is unconstitutional. *Vexler*, 2025 WL 1271691 at \*8 (“In their fourth issue, [Petitioners] argue that the trial court erred by determining that they *lacked standing to seek a declaration that part of Section 23.01(b) is facially unconstitutional.* We disagree.”) (emphasis added). The rest of the claims were dismissed on other grounds. *See id.*

Therefore, Petitioners’ arguments about standing for any other claim are academic and hypothetical. DCAD did not seek dismissal of any claims—other than the constitutional challenge—on standing grounds. The court of appeals did not address standing for any other

---

<sup>1</sup> Spencer did not raise standing in his plea to the jurisdiction. CR:114–22.

claim. Standing concerning any other claim is simply not before this Court.

**III. Petitioners do not identify any error by the lower courts, much less an error “of such importance to the state’s jurisprudence that it should be corrected.”**

Regardless of the above, Petitioners’ arguments do not identify any errors in the lower courts or any issues of such importance or significance for this Court to exercise discretionary review.

**A. Petitioners’ conclusory allegations do not state a viable ultra vires claim.**

“[S]uits complaining of ultra vires actions *may not be brought against a governmental unit*, but must be brought against the allegedly responsible government actor in his official capacity.” *Patel v. Tex. Dep’t of Licensing & Regulation*, 469 S.W.3d 69, 76 (Tex. 2015) (emphasis added) (citing *City of El Paso v. Heinrich*, 284 S.W.3d 366, 373 (Tex. 2009)); see also *Hall v. McRaven*, 508 S.W.3d 232, 240 (Tex. 2017) (same, quoting *Patel*); *Tex. Dep’t of Transp. v. Sefzik*, 355 S.W.3d 618, 621 (Tex. 2011) (same, quoting *Heinrich*).

DCAD cannot be sued for an ultra vires claim under *Heinrich* and progeny.

Even if DCAD were a proper defendant, Petitioners fail to state a viable claim. An ultra vires claim is only proper if it seeks prospective relief. “[S]overeign immunity does not prohibit a suit alleging that a state official has acted without legal or statutory authority and **seeking only prospective relief ...**” *Hidalgo Cnty. Water Improvement Dist. No. 3 v. Hidalgo Cnty. Irrigation Dist. No. 1*, 669 S.W.3d 178, 183 (Tex. 2023) (emphasis added) (citing *City of El Paso v. Heinrich*, 284 S.W.3d 366, 376 (Tex. 2009)); see also *Tex. Educ. Agency v. Houston Indep. Sch. Dist.*, 660 S.W.3d 108, 116 (Tex. 2023) (“Only prospective relief is available.”). In the “ultra vires” section of their live pleading Petitioners specifically asked for declarations that Spencer had committed various wrongs in the past.<sup>2</sup> CR:140–41.

Petitioners failed to allege a viable ultra vires claim. Therefore, DCAD’s (and Spencer’s) immunity remained intact. The court of appeals properly affirmed the trial court’s dismissal of this claim.

---

<sup>2</sup> Similarly, in their declaratory judgment claims, Petitioners asked for a series of declarations concerning past conduct by DCAD, primarily concerning the 2023 tax year appraisal. CR:138–39.

**B. Petitioners claim for a refund ignores the law and the facts.**

The second issue in Petitioners Petition for Review is their claim seeking a refund of taxes from DCAD. *See, e.g.*, CR:141 (“These sums [i.e, taxes] being collected by DCAD are unlawful and procured by DCAD’s fraud); CR:158 (“DCAD has levied fraudulent taxes upon Denton County property owners ...”). This argument lacks any basis in fact or law.

Denton CAD does not impose, assess, or collect taxes as a matter of fact and of law. Petitioners did not allege that DCAD imposed, assessed, or collected taxes from them.<sup>3</sup>

“[P]olitical subdivisions created by the State ... possess [only] those powers and privileges that the State expressly confers upon them.” *Town of Lakewood Vill. v. Bizios*, 493 S.W.3d 527, 531 (Tex. 2016) (quoting *Tex. Dep’t of Transp. v. City of Sunset Valley*, 146 S.W.3d 637, 645 (Tex. 2004)) (“only” added by this Court). “The power to tax belongs to the sovereignty. It can only be exercised by a subordinate corporate body

---

<sup>3</sup> Petitioners did include conclusory assertions in their live pleading. *See* CR:141 (“These sums [i.e, taxes] being collected by DCAD are unlawful and procured by DCAD’s fraud.”). Facts are required to demonstrate jurisdiction; conclusions are insufficient. *City of Elsa v. Gonzalez*, 325 S.W.3d 622, 625 (Tex. 2010).

when delegated to it either by the Constitution or by the legislature ....”

*Tri-City Fresh Water Supply Dist. No. 2 of Harris Cnty. v. Mann*, 135 Tex. 280, 286, 142 S.W.2d 945, 948 (1940). Absent a grant of taxing power, appraisal districts cannot tax property as a matter of law.

The Tax Code defines “taxing unit.”

“Taxing unit” means a county, an incorporated city or town (including a home-rule city), ... or any other political unit of this state, whether created by or pursuant to the constitution or a local, special, or general law, ***that is authorized to impose and is imposing ad valorem taxes on property ....***

Tex. Tax Code Ann. § 1.04 (12) (emphasis added). Appraisal districts are created and their authority defined in Chapter 6, Subchapter A, of the Tax Code. Nothing in that part of the Tax Code (or any other provision) authorizes appraisal districts to impose taxes. *See* Tex. Tax Code Ann. §§ 6.01–.16. Section 6.01, creating appraisal districts, emphasizes that districts are distinct from “taxing units.” ***“The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.”*** Tex. Tax Code Ann. § 6.01(b) (emphasis added).

In addition to not “imposing” taxes, appraisal districts do not “assess” taxes, generally.<sup>4</sup> Tax Code Chapter 26 governs “Assessment” by taxing units. Tex. Tax Code Ann. §§ 26.01–.018. Taxes are imposed and assessed by the governing body of a taxing unit. *See, e.g., id.* § 26.05(a). In some cases, the voters must approve a tax rate. *See, e.g., id.* § 26.07. Similarly, Chapter 31 off the Tax Code, entitled “Collections,” provides that the tax assessor-collector for a taxing unit issue the bills and manage payments and receipts. *See id.* § 31.01.

Therefore, as a matter of both law and fact, DCAD does not impose or collect taxes. In particular, DCAD did not collect any tax from Petitioners that it can “refund.”

Furthermore, in the Tax Code the Legislature provided that, with specific exceptions<sup>5</sup> that are not applicable in this case:

---

<sup>4</sup> A taxing unit can enter into an interlocal agreement for the district to perform the unit’s tax assessment and collection. Tex. Tax Code Ann. § 6.24. But the district *itself* does not impose taxes or assess or collect them *on its own behalf*.

<sup>5</sup> This Court acknowledged these specific legislatively-defined exceptions. “The administrative procedures are ‘exclusive’ and most defenses are barred if not raised therein.” *Cameron Appraisal Dist. v. Rourk*, 194 S.W.3d 501, 502 (Tex. 2006) (citing Tex. Tax Code Ann. 42.09). Immediately after this sentence the Court inserted footnote two. “Those who do not file administrative protests may still assert that (1) they did not own the property, or (2) the property was

[P]rocedures prescribed by this title [the Property Tax Code] for adjudication of the grounds of protest authorized by this title are exclusive, and a property owner may not raise any of those grounds:

...

(2) as a basis of a claim for relief in a suit by the property owner to arrest or prevent the tax collection process or ***to obtain a refund of taxes paid.***

Tex. Tax Code Ann. § 42.09(a) (emphasis added). Among the “grounds of protest” that the Tax Code provides, are

(1) determination of the appraised value of the owner’s property; ... or

(10) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

Tex. Tax Code Ann. § 41.41(a).

In their live pleading, as the basis of the refund claim, Petitioners allege:

As a result of DCAD’s ***egregiously inflated property values***, DCAD has forced property owners in Denton County – like Plaintiffs – to pay hundreds of millions of dollars’ worth of fraudulent property taxes.

---

outside the boundaries of the taxing unit. *See* TEX. TAX CODE § 42.09(b).” *Id.* n.2.

CR:141 (emphasis added). Petitioners made similar conclusory allegations throughout their pleading.

- DCAD has been brazenly and recklessly increasing the value of Denton County properties for years .... CR:132.
- DCAD is ... artificially and arbitrarily increasing property values so that the various taxing entities/units can collect illegal and inflated property taxes. CR 131–32.
- DCAD’s property valuations continue to skyrocket. CR:133.
- DCAD’s game is simple: grossly inflate property values .... CR:134.
- DCAD’s valuations are not uniform and equal as required by the Texas Constitution as such an increase far exceeds the present fair market cash value of those properties as a whole. CR:134.
- Plaintiffs contend that DCAD did not fulfill its mandatory obligation to base its appraisal upon the individual characteristics that affect the property’s market value, and take into account all available evidence that is specific to the value of the property in determining the property’s market value. CR:136.

Petitioners repeat these grounds for their claims in this Court. In the Statement of the Case, Petitioners assert that this is a “Tax Refund Suit ... seeking to: (i) recoup taxes paid by Petitioners ***based on erroneous appraisals*** ....” Petition for Review at 1 (emphasis added); *see also, e.g.,*

*id.* at 6 (asserting DCAD is “increasing property values”); at 8 (DCAD “grossly inflate[s] property values”).

Petitioners’ express theory of the case is that they are owed refunds because DCAD improperly valued their properties. Section 41.41 makes the appraisal of property a ground of protest. And Section 42.09 provides that a property owner cannot base a refund claim on an allegedly improper appraisal.<sup>6</sup>

Petitioners claims for refunds are barred by the plain language of the Tax Code. Therefore, Petitioners failed to identify a viable claim within a legislative waiver of sovereign immunity. The Second Court of Appeals in Fort Worth properly affirmed the trial court’s dismissal of Petitioners’ refund claim.

In this Court and below, Petitioners assert that the Tax Code remedies are not exclusive, despite the Code’s plain language and decades of legal precedent to the contrary. Specifically, Petitioners point

---

<sup>6</sup> If a property owner exercises its Tax Code remedies, prevails in a trial before the district court, and receives a judgment lowering the appraised value of property, then the Tax Code provides for taxing units—not the appraisal district—to refund any taxes that were paid over the amount due on the lowered appraised value. Tex. Tax Code Ann. § 42.43.

out this Court’s statement in *Rourk*: “The administrative procedures are ‘exclusive’ and **most** defenses are barred if not raised therein.” *Rourk*, 194 S.W.3d at 502 (emphasis added). Petitioners ignore the language before the conjunction and isolate the word “most,” claiming this necessarily means “not all” and “not exclusive.” See Motion at 7 n.4 and 8 n.5 (arguing that, despite the plain language of Section 42.09 and *Rourk*, Tax Code remedies are not exclusive). But Petitioners ignore that **Section 42.09 itself provides the exceptions**. Section 42.09(b) states that non-ownership and lack of taxable situs, in certain circumstances, may be raised outside of the administrative process. Tex. Tax Code Ann. § 42.09(b). This Court acknowledged these exceptions immediately after the language quoted by Petitioners. *Rourk*, 194 S.W.3d at 502 n.2; see also n.5 *supra*. Petitioners reliance on the word “most,” in isolation, as a basis to bring clearly improper claims is strained, contrived, and disingenuous. It has no basis in the plain, straightforward language of the Tax Code and the *Rourk* opinion.

**C. Even if this Court reaches the merits of the standing argument, Petitioners once again ignore the facts and law.**

As stated above Petitioners' assertion that all of their claims were dismissed on standing is not supported by the record. Only their claim challenging the constitutionality of Tax Code Section 23.01 was dismissed on standing grounds. Petitioners did not mention the purported unconstitutionality of Section 23.01 in their issues presented nor anywhere else in their Petition for Review. Therefore, "standing" should not be an issue before this Court. *See Abutahoun*, 463 S.W.3d at 52.

However, even if it were, Petitioners' argument is divorced from reality. Petitioners invoke "taxpayer standing." Petition for Review at 4, 11, 21–22. Taxpayer standing applies to an "action solely to challenge proposed illegal expenditures." *Williams v. Lara*, 52 S.W.3d 171, 180 (Tex. 2001). To show taxpayer standing, a plaintiff must "establish that they pay taxes to the relevant entity." *Id.* at 181.

Petitioners did not challenge any expenditure of funds; rather, they challenged the constitutionality of a statute. CR:143–44. Furthermore, Petitioners did not pay taxes to DCAD. Petitioners fail to show either

element of taxpayer standing. Therefore, taxpayer standing does not exist in this case.

Similarly, Petitioners lack standing to challenge Section 23.01 under the general rule. “[A] plaintiff must demonstrate that he or she possesses an interest in a conflict distinct from that of the general public, such that the defendant’s actions have caused the plaintiff some particular injury.” *Williams*, 52 S.W.3d at 178. Standing requires that:

- (1) the plaintiff “suffered a concrete and particularized injury-in-fact”;
- (2) “the injury is fairly traceable to the defendant’s conduct”; and
- (3) “a favorable decision is likely to redress the injury.”

*McLane Champions, LLC v. Houston Baseball Partners LLC*, 671 S.W.3d 907, 912–13 (Tex. 2023). “A plaintiff has standing to seek prospective relief only if he pleads facts establishing an injury that is ‘concrete and particularized, actual or imminent, not hypothetical.’” *Garcia v. City of Willis*, 593 S.W.3d 201, 206 (Tex. 2019) (quoting *Heckman v. Williamson County*, 369 S.W.3d 137, 155 (Tex. 2012)).

Petitioners’ theory is that they have paid “illegal” taxes, because all of DCAD’s appraisals are too high and that results in higher taxes for everyone in Denton County, including themselves. CR:141.

First, this injury—if true—is no different than every other property owner in Denton County. It is not a concrete and particularized injury to the Petitioners. Additionally, Petitioners offer no explanation of how the purported unconstitutionality of Tax Code Section 23.01 results in higher property values or increased taxes—the particularized injury they rely on to establish standing.<sup>7</sup>

Second, the harm is not “fairly traceable” to DCAD. DCAD’s appraisals are not themselves the cause of higher taxes. The appraised

---

<sup>7</sup> Petitioner contend that the Legislature acted unconstitutionally in requiring appraisal districts to adhere to the Uniform Standards of Appraisal Practice. USPAP is a well-known, widely followed industry standard. It was adopted by Congress after the banking crisis in the 1980s. The Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA) “demands that an appraisal adhere to the Uniform Standards of Professional Appraisal Practice (USPAP).” *Credit Suisse AG v. Claymore Holdings, LLC*, 610 S.W.3d 808, 813 (Tex. 2020). *Cf.* Tex. Occ. Code Ann. § 1103.405 (a certified, licensed or registered appraiser “shall comply with: (1) the most current edition of the Uniform Standards of Professional Appraisal Practice adopted by the Appraisal Standards Board of the Appraisal Foundation ...”); 22 Tex. Admin. Code § 155.1 (“An appraisal or appraisal practice performed by a person subject to the Texas Appraiser Licensing and Certification Act must conform with the ‘Uniform Standards of Professional Appraisal Practice’ (USPAP) of the Appraisal Foundation in effect at the time ...”).

values about which Petitioners complain are not DCAD’s values. Rather, the values adopted by the appraisal review board are the ones used to calculate taxes. *See Harris Cnty. Appraisal Dist. v. Duncan*, 944 S.W.2d 706, 709 (Tex. App.—Houston [14th Dist.] 1997, writ denied) (“Even when an appraised value is left unchanged by an appraisal review board, it nevertheless reflects appraisal review board action in affirming it.”).

The chief appraiser prepares “appraisal records,” which include the appraised value determined by the appraisal district. Tex. Tax Code Ann. §§ 25.01–.02. After protest and other administrative proceedings, the ARB orders changes to the records and, ultimately, approves the records; these approved records become the “appraisal roll.” *Id.* § 25.24. The chief appraiser provides the appraisal roll to tax assessors for taxing units who, in turn, provide them to the governing bodies of the taxing units. *Id.* §§ 26.01, 26.04. The governing bodies look to their budgets to see the amount of tax revenue needed and determine the applicable tax rate based on the total value included in the appraisal rolls. *Id.* §§ 26.04–26.06. After the tax rate is determined, the tax assessor calculates<sup>8</sup> the

---

<sup>8</sup> A central ground for Petitioners’ Motion for Rehearing is that the taxes at issue were “calculated ... illegally.” Motion at 1. But as a matter of law neither

tax by multiplying the value of the property by the tax rate and records it in the appraisal roll for the taxing unit. *Id.* § 26.09. Only then is the amount of tax established by the taxing units—not by DCAD.

Therefore, even assuming that DCAD’s appraised value is erroneous, that does not automatically equate to higher, “illegal” taxes. As set out above, a property owner may (indeed, must) protest to change the value. The ARB determines value when deciding protests and when approving the appraisal records. Then taxing units, after determining their budgets and the needed tax revenue, determine the tax rate to be applied to the ARB’s value. Finally, the tax assessor calculates the amount of tax. DCAD’s appraisal alone is not fairly traceable to the purported harm (higher taxes). DCAD does not determine a taxing unit’s budget or tax rate—or calculate taxes. The purported harm Petitioners identify is not fairly traceable to DCAD. *See McLane Champions*, 671 S.W.3d at 913 (standing requires injury fairly traceable to defendant).

Finally, Petitioners make no attempt to explain how a declaration of the unconstitutionality of Section 23.01’s requirement to adhere to

---

Spencer nor DCAD calculate ad valorem taxes pursuant to Texas law. Tex. Tax Code Ann. § 26.09. That duty belongs to the tax assessor. *Id.*

USPAP when appraising property would redress their alleged injury. Petitioners, apparently, *assume* that an appraisal performed without regard to any professional standards would necessarily be lower than an appraisal conforming to such standards. That is sheer speculation. It is not concrete or actual but is instead hypothetical. Therefore, Petitioners failed to demonstrate standing under the general rule. *See Garcia*, 593 S.W.3d at 206 (standing requires concrete, particularized injury that is actual, not hypothetical).

#### **IV. Conclusion.**

The trial court and the Second Court of Appeals in Fort Worth faithfully applied existing, settled law to facts in the record. Petitioners identified no misstatement of the record, no misapplication of controlling legal authority, and no conflict in the jurisprudence of this state—only rhetorically enhanced disagreement with the outcome. That is not a basis for rehearing or further review. The Petitioners’ arguments, untethered to the record and unsupported by governing law, reveal no errors from the courts below and present no question of importance to the state’s jurisprudence. The Court should deny the Motion and allow the judgment of the trial court and the Second Court of Appeals to stand.

## **PRAYER**

Denton Central Appraisal District respectfully requests that this Court deny Petitioners' Motion for Rehearing of the denial of their Petition for Review.

Respectfully submitted,

**PERDUE BRANDON FIELDER  
COLLINS & MOTT, L.L.P.**

/s/ Eric C. Farrar

Eric C. Farrar

State Bar No. 24036549

[efarrar@pbfc.com](mailto:efarrar@pbfc.com)

David B. Tabor

State Bar No. 24037577

[dtabor@pbfc.com](mailto:dtabor@pbfc.com)

Christopher S. Jackson

State Bar No. 00796816

[cjackson@pbfc.com](mailto:cjackson@pbfc.com)

1919 S Shiloh Rd

Suite 640, LB 40

Garland, TX 75042

Telephone: 972.278.8282

Facsimile: 972.278.8222

ATTORNEYS FOR RESPONDENT,  
DENTON CENTRAL APPRAISAL DISTRICT

## CERTIFICATE OF COMPLIANCE

Counsel for Respondent, Denton Central Appraisal District, certifies, pursuant to Tex. R. App. P. 9.4(i)(3), that this response complies with the 4,500-word limitation of Tex. R. App. P. 9.4(i) because this response consists of 3,814 words as determined by the word count function of the computer program used to prepare the brief.

/s/ Eric C. Farrar  
Eric C. Farrar

## CERTIFICATE OF SERVICE

I certify that a true and correct copy of this document was served on counsel of record, via Electronic Service, on March 9, 2026, as follows:

Mr. Matthew A. Nowak  
Ryan C. Gentry  
**NOWAK & STAUCH, PLLC**  
10000 North Central Expressway, Suite 1040  
Dallas, Texas 75231  
mnowak@ns-law.net  
rgentry@ns-law.net

Mr. Braden W. Metcalf  
Mr. Peter G. Smith  
**NICHOLS, JACKSON, DILLARD, HAGER & SMITH, L.L.P.**  
500 N. Akard, Suite 1800  
Dallas, Texas 75201  
bmefcalf@njdhs.com  
psmith@njdhs.com

/s/ Eric C. Farrar

Eric C. Farrar

## APPENDIX

- A Tex. Occ. Code Ann. § 1103.405
- B Tex. Tax Code Ann. § 6.01
- C Tex. Tax Code Ann. § 25.01
- D Tex. Tax Code Ann. § 25.02
- E Tex. Tax Code Ann. § 25.24
- F Tex. Tax Code Ann. § 26.01
- G Tex. Tax Code Ann. § 26.04
- H Tex. Tax Code Ann. § 26.05
- I Tex. Tax Code Ann. § 26.07
- J Tex. Tax Code Ann. § 26.09
- K Tex. Tax Code Ann. § 31.01
- L Tex. Tax Code Ann. § 42.09
- M Tex. Tax Code Ann. § 42.43
- N 22 Tex. Admin. Code § 155.1

# Appendix A

Vernon's Texas Statutes and Codes Annotated  
Occupations Code (Refs & Annos)  
Title 7. Practices and Professions Related to Real Property and Housing (Refs & Annos)  
Subtitle A. Professions Related to Real Estate  
Chapter 1103. Real Estate Appraisers (Refs & Annos)  
Subchapter I. Practice by Certified or Licensed Appraiser

V.T.C.A., Occupations Code § 1103.405

§ 1103.405. Professional Standards

Effective: June 15, 2021

Currentness

(a) Except as provided by Subsection (b), a person who holds a certificate, license, or registration issued under this chapter shall comply with:

(1) the most current edition of the Uniform Standards of Professional Appraisal Practice adopted by the Appraisal Standards Board of the Appraisal Foundation; or

(2) other standards provided by board rule that are at least as stringent as the Uniform Standards of Professional Appraisal Practice.

(b) A certified or licensed appraiser is not required to comply with the standards described by Subsection (a) to provide:

(1) an evaluation of real property described by Section 1103.004(4); or

(2) an analysis, assessment, opinion, conclusion, notation, or compilation of data concerning the value of an interest in real property described by Section 1103.004(5) for use by a non-bank financial institution.

(c) A document provided under Section 1103.004(4) or (5) must contain on the first page of the document the following notice: "This is not an appraisal performed in accordance with the Uniform Standards of Professional Appraisal Practice."

#### **Credits**

Added by Acts 2005, 79th Leg., ch. 703, § 20, eff. Sept. 1, 2005. Amended by Acts 2015, 84th Leg., ch. 950 (S.B. 1007), § 45, eff. Jan. 1, 2016; Acts 2021, 87th Leg., ch. 700 (H.B. 2533), § 3, eff. June 15, 2021.

V. T. C. A., Occupations Code § 1103.405, TX OCC § 1103.405

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix B

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle B. Property Tax Administration (Refs & Annos)  
Chapter 6. Local Administration (Refs & Annos)  
Subchapter A. Appraisal Districts

V.T.C.A., Tax Code § 6.01

§ 6.01. Appraisal Districts Established

Currentness

- (a) An appraisal district is established in each county.
  
- (b) The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.
  
- (c) An appraisal district is a political subdivision of the state.

**Credits**

Acts 1979, 66th Leg., p. 2224, ch. 841, § 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 119, ch. 13, §§ 12, 13, eff. Aug. 14, 1981; Acts 1983, 68th Leg., p. 4819, ch. 851, § 1, eff. Aug. 29, 1983.

V. T. C. A., Tax Code § 6.01, TX TAX § 6.01

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

---

End of Document

© 2026 Thomson Reuters. No claim to original U.S. Government Works.

# Appendix C

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 25. Local Appraisal (Refs & Annos)

V.T.C.A., Tax Code § 25.01

§ 25.01. Preparation of Appraisal Records

Effective: September 1, 2025

Currentness

(a) By May 15 or as soon thereafter as practicable, the chief appraiser shall prepare appraisal records listing all property that is taxable in the district and stating the appraised value of each.

(b) The chief appraiser with the approval of the board of directors of the district may contract with a private appraisal firm to perform appraisal services for the district, subject to his approval. A contract for private appraisal services is void if the amount of compensation to be paid the private appraisal firm is contingent on the amount of or increase in appraised, assessed, or taxable value of property appraised by the appraisal firm.

(c) A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of the appraisal, together with supporting data, must be made available to the appraisal district and such appraisals and supporting data shall be public records. "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.

(d) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The chief appraiser shall post on the appraisal district's Internet website the district's completed appraisal records required to be prepared under Subsection (a), other than records that are confidential under law, and must update the posted records at least once each week to include any change in the appraised value of property.

**Credits**

Acts 1979, 66th Leg., p. 2269, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 156, ch. 13, § 96, eff. Jan. 1, 1982; Acts 2025, 89th Leg., ch. 386 (H.B. 1533), § 5, eff. Sept. 1, 2025.

V. T. C. A., Tax Code § 25.01, TX TAX § 25.01

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix D

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 25. Local Appraisal (Refs & Annos)

V.T.C.A., Tax Code § 25.02

§ 25.02. Form and Content

Effective: January 1, 2022

Currentness

- (a) The appraisal records shall be in the form prescribed by the comptroller and shall include:
- (1) the name and address of the owner or, if the name or address is unknown, a statement that it is unknown;
  - (2) real property;
  - (3) separately taxable estates or interests in real property, including taxable possessory interests in exempt real property;
  - (4) personal property;
  - (5) the appraised value of land and, if the land is appraised as provided by Subchapter C, D, E, or H, Chapter 23,<sup>1</sup> the market value of the land;
  - (6) the appraised value of improvements to land;
  - (7) the appraised value of a separately taxable estate or interest in land;
  - (8) the appraised value of personal property;
  - (9) the kind of any partial exemption the owner is entitled to receive, whether the exemption applies to appraised or assessed value, and, in the case of an exemption authorized by Section 11.23, the amount of the exemption;
  - (10) the tax year to which the appraisal applies; and
  - (11) an identification of each taxing unit in which the property is taxable.

(b) A mistake in the name or address of an owner does not affect the validity of the appraisal records, of any appraisal or tax roll based on them, or of the tax imposed. The mistake may be corrected as provided by this code.

(c) Each appraisal record must have a unique account number. If an appraisal district changes the account number of an appraisal record, the appraisal district must provide written notice of the change to the property owner as soon as practicable after the change and provide notice of the change in the next notice of appraised value of the property included in the record that is delivered to the property owner under Section 25.19.

(d) This subsection does not apply to an appraisal record for a residential property, for an improvement only, or for a property on which a delinquent tax is due. On the written request of a property owner, the chief appraiser shall combine contiguous parcels or tracts of the owner's real property into a single appraisal record. On the written request of a property owner, the chief appraiser shall separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records.

(e) A property owner must make a request under Subsection (d) before January 1 of the tax year for which the requested change to the appraisal records is to be made. The request must contain a legal description as contained in a deed sufficient to describe the property subject to the request.

(f) If a chief appraiser refuses to combine parcels or tracts, or separate a parcel or tract, on request of a property owner under Subsection (d), the appraisal review board may order the requested change on a motion filed by the property owner under Section 25.25 or a protest filed under Chapter 41.

(g) The combination of contiguous parcels or tracts of real property into a single appraisal record or the separation of identifiable segments of a parcel or tract of real property into individual appraisal records under this section does not affect the application of generally accepted appraisal methods and techniques to the appraisal of real property associated with those appraisal records, including real property that is part of the same economic unit as real property contained in the same or another appraisal record.

#### **Credits**

Acts 1979, 66th Leg., p. 2270, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 157, ch. 13, § 98, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, § 41, eff. Sept. 1, 1991; Acts 1999, 76th Leg., ch. 631, § 6, eff. Sept. 1, 1999; Acts 2021, 87th Leg., ch. 644 (H.B. 988), § 10, eff. Jan. 1, 2022.

---

#### **Footnotes**

1 V.T.C.A., Tax Code § 23.41 et seq., § 23.51 et seq., § 23.71 et seq., or § 23.9801 et seq.

V. T. C. A., Tax Code § 25.02, TX TAX § 25.02

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix E

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 25. Local Appraisal (Refs & Annos)

V.T.C.A., Tax Code § 25.24

§ 25.24. Appraisal Roll

Currentness

The appraisal records, as changed by order of the appraisal review board and approved by that board, constitute the appraisal roll for the district.

**Credits**

Acts 1979, 66th Leg., p. 2276, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 162, ch. 13, § 112, eff. Jan. 1, 1982.

V. T. C. A., Tax Code § 25.24, TX TAX § 25.24

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

---

End of Document

© 2026 Thomson Reuters. No claim to original U.S. Government Works.

# Appendix F

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 26. Assessment (Refs & Annos)

V.T.C.A., Tax Code § 26.01

§ 26.01. Submission of Rolls to Taxing Units

Effective: June 16, 2025

Currentness

(a) By July 25, the chief appraiser shall prepare and certify to the assessor for each taxing unit participating in the district that part of the appraisal roll for the district that lists the property taxable by the unit. The part certified to the assessor is the appraisal roll for the unit. The chief appraiser shall consult with the assessor for each taxing unit and notify each unit in writing by April 1 of the form in which the roll will be provided to each unit.

(a-1) If by July 20 the appraisal review board for an appraisal district has not approved the appraisal records for the district as required under Section 41.12, the chief appraiser shall not later than July 25 prepare and certify to the assessor for each taxing unit participating in the district an estimate of the taxable value of property in that taxing unit.

<(a-2) expires Dec. 31, 2026, pursuant to (a-3).>

(a-2) This subsection applies only to the appraisal roll for a school district for the 2025 tax year. When the chief appraiser delivers the appraisal roll to the assessor for the school district, the chief appraiser shall include a provisional appraisal roll to account for the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025. If the chief appraiser delivers a supplemental appraisal roll or correction to the appraisal roll to the assessor for the school district before the effective date of Article 1 of that Act, the chief appraiser shall include provisional appraisal roll entries to account for the changes in law made by that article. If Article 1 of that Act takes effect:

(1) on the effective date of that article, the provisional appraisal roll, as supplemented and corrected, becomes the appraisal roll for the school district; and

(2) as soon as practicable after the effective date of that article, the chief appraiser shall correct the school district's appraisal roll as necessary to finally account for the changes in law made by that article.

<(a-2) expires Dec. 31, 2026, pursuant to (a-3).>

(a-2) This subsection applies only to the appraisal roll for a school district for the 2025 tax year. When the chief appraiser delivers the appraisal roll to the assessor for the school district, the chief appraiser shall include a provisional appraisal roll to account for the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025. If the chief appraiser delivers a supplemental appraisal roll or correction to the appraisal roll to the assessor for the school district before the effective

date of Article 1 of that Act, the chief appraiser shall include provisional appraisal roll entries to account for the changes in law made by that article. If Article 1 of that Act takes effect:

(1) on the effective date of that article, the provisional appraisal roll, as supplemented and corrected, becomes the appraisal roll for the school district; and

(2) as soon as practicable after the effective date of that article, the chief appraiser shall correct the school district's appraisal roll as necessary to finally account for the changes in law made by that article.

<(a-3) expires Dec. 31, 2026, pursuant to its own terms.>

(a-3) This subsection and Subsection (a-2) expire December 31, 2026.

<(a-3) expires Dec. 31, 2026, pursuant to its own terms.>

(a-3) This subsection and Subsection (a-2) expire December 31, 2026.

(b) When a chief appraiser submits an appraisal roll for county taxes to a county assessor-collector, the chief appraiser also shall certify the appraisal district appraisal roll to the comptroller. However, the comptroller by rule may provide for submission of only a summary of the appraisal roll. The chief appraiser shall certify the district appraisal roll or the summary of that roll in the form and manner prescribed by the comptroller's rule.

(c) The chief appraiser shall prepare and certify to the assessor for each taxing unit a listing of those properties which are taxable by that unit but which are under protest and therefore not included on the appraisal roll approved by the appraisal review board and certified by the chief appraiser. This listing shall include the appraised market value, productivity value (if applicable), and taxable value as determined by the appraisal district and shall also include the market value, taxable value, and productivity value (if applicable) as claimed by the property owner filing the protest if available. If the property owner does not claim a value and the appraised value of the property in the current year is equal to or less than its value in the preceding year, the listing shall include a reasonable estimate of the market value, taxable value, and productivity value (if applicable) that would be assigned to the property if the taxpayer's claim is upheld. If the property owner does not claim a value and the appraised value of the property is higher than its appraised value in the preceding year, the listing shall include the appraised market value, productivity value (if applicable) and taxable value of the property in the preceding year, except that if there is a reasonable likelihood that the appraisal review board will approve a lower appraised value for the property than its appraised value in the preceding year, the chief appraiser shall make a reasonable estimate of the taxable value that would be assigned to the property if the property owner's claim is upheld. The taxing unit shall use the lower value for calculations as prescribed in Sections 26.04 and 26.041 of this code.

(d) The chief appraiser shall prepare and certify to the assessor for each taxing unit a list of those properties of which the chief appraiser has knowledge that are reasonably likely to be taxable by that unit but that are not included on the appraisal roll certified to the assessor under Subsection (a) or included on the listing certified to the assessor under Subsection (c). The chief appraiser shall include on the list for each property the market value, appraised value, and kind and amount of any partial exemptions as determined by the appraisal district for the preceding year and a reasonable estimate of the market value, appraised value, and kind and amount of any partial exemptions for the current year. Until the property is added to the appraisal roll, the assessor for the taxing unit shall include each property on the list in the calculations prescribed by Sections 26.04 and 26.041, and for

that purpose shall use the lower market value, appraised value, or taxable value, as appropriate, included on or computed using the information included on the list for the property.

(e) Except as provided by Subsection (f), not later than April 30, the chief appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The chief appraiser shall assist each county, municipality, and school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.

(f) Subsection (e) does not apply to a county or municipality that notifies the chief appraiser that the county or municipality elects not to receive the estimate or assistance described by that subsection.

#### **Credits**

Acts 1979, 66th Leg., p. 2276, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 162, ch. 13, § 114, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4615, ch. 786, § 1, eff. Aug. 29, 1983; Acts 1983, 68th Leg., p. 4826, ch. 851, § 17, eff. Aug. 29, 1983; Acts 1983, 68th Leg., p. 4946, ch. 884, § 3, eff. Jan. 1, 1984; Acts 1985, 69th Leg., ch. 312, § 6, eff. June 7, 1985; Acts 1987, 70th Leg., ch. 947, § 1, eff. Jan. 1, 1988; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, § 44, eff. Sept. 1, 1991; Acts 1997, 75th Leg., ch. 1040, § 67, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 643, § 2, eff. Sept. 1, 2001; Acts 2001, 77th Leg., ch. 898, § 2, eff. Sept. 1, 2001; Acts 2001, 77th Leg., ch. 1087, § 1, eff. Jan. 1, 2002; Acts 2007, 80th Leg., ch. 55, § 1, eff. Jan. 1, 2008; Acts 2009, 81st Leg., ch. 1328, § 85, eff. Sept. 1, 2009; Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 31, eff. Jan. 1, 2020; Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.09, eff. June 16, 2025; Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.07, eff. June 16, 2025.

V. T. C. A., Tax Code § 26.01, TX TAX § 26.01

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix G

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 26. Assessment (Refs & Annos)

V.T.C.A., Tax Code § 26.04

§ 26.04. Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates

Effective: January 1, 2026

Currentness

(a) On receipt of the appraisal roll, the assessor for a taxing unit shall determine the total appraised value, the total assessed value, and the total taxable value of property taxable by the unit. He shall also determine, using information provided by the appraisal office, the appraised, assessed, and taxable value of new property.

<(a-1), as added by Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.10, expires Dec. 31, 2026, pursuant to its own terms.>

(a-1) On receipt of the appraisal roll for the 2025 tax year, the assessor for a school district shall determine the total taxable value of property taxable by the district and the taxable value of new property as if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year. This subsection expires December 31, 2026.

<(a-1), as added by Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.08, expires Dec. 31, 2026, pursuant to its own terms.>

(a-1) On receipt of the appraisal roll for the 2025 tax year, the assessor for a school district shall determine the total taxable value of property taxable by the district and the taxable value of new property as if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year. This subsection expires December 31, 2026.

(b) The assessor shall submit the appraisal roll for the taxing unit showing the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the governing body of the taxing unit by August 1 or as soon thereafter as practicable. By August 1 or as soon thereafter as practicable, the taxing unit's collector shall certify the anticipated collection rate as calculated under Subsections (h), (h-1), and (h-2) for the current year to the governing body. If the collector certified an anticipated collection rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year.

(c) After the assessor for the taxing unit submits the appraisal roll for the taxing unit to the governing body of the taxing unit as required by Subsection (b), an officer or employee designated by the governing body shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit, where:

(1) "No-new-revenue tax rate" means a rate expressed in dollars per \$100 of taxable value calculated according to the following formula:

NO-NEW-REVENUE TAX RATE = (LAST YEAR'S LEVY -- LOST PROPERTY LEVY) / (CURRENT TOTAL VALUE -- NEW PROPERTY VALUE); and

(2) "Voter-approval tax rate" means a rate expressed in dollars per \$100 of taxable value calculated according to the following applicable formula:

(A) for a special taxing unit:

VOTER-APPROVAL TAX RATE = (NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE x 1.08) + CURRENT DEBT RATE; or

(B) for a taxing unit other than a special taxing unit:

VOTER-APPROVAL TAX RATE = (NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE x 1.035) + (CURRENT DEBT RATE + UNUSED INCREMENT RATE)

<(c-1), as added by Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.10, expires Dec. 31, 2026, pursuant to its own terms.>

(c-1) An officer or employee designated by the governing body of a school district shall calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the 2025 tax year as if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year. This subsection expires December 31, 2026.

<(c-1), as added by Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.08, expires Dec. 31, 2026, pursuant to its own terms.>

(c-1) An officer or employee designated by the governing body of a school district shall calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the 2025 tax year as if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year. This subsection expires December 31, 2026.

(c-2) Notwithstanding any other provision of this section, if the assessor for a taxing unit receives a certified estimate of the taxable value of property in the taxing unit under Section 26.01(a-1), the officer or employee designated by the governing body of the taxing unit shall calculate the no-new-revenue tax rate and voter-approval tax rate using the certified estimate of taxable value.

(d) The no-new-revenue tax rate for a county is the sum of the no-new-revenue tax rates calculated for each type of tax the county levies and the voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies.

(d-1) The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Section 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate. The designated officer or employee must include a hyperlink described by Section 5.07(g)(4) on the form.

(d-2) The designated officer or employee may not submit the no-new-revenue tax rate and the voter-approval tax rate to the governing body of the taxing unit and the taxing unit may not adopt a tax rate until the designated officer or employee certifies

on the tax rate calculation forms that the designated officer or employee has accurately calculated the tax rates and has used values that are the same as the values shown in the taxing unit's certified appraisal roll in performing the calculations.

(d-3) As soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the taxing unit is located. If an amount described by Section 26.012(6)(C) is excluded from the current total value of an affected taxing unit for a tax year, the designated officer or employee for the taxing unit shall include as an addendum to the tax rate calculation forms for that tax year:

- (1) documentation that supports the exclusion; and
- (2) each statement submitted to the designated officer or employee under Section 41.48(c)(2) for that tax year.

(e) By August 7 or as soon thereafter as practicable, the designated officer or employee shall submit the rates to the governing body. The designated officer or employee shall post prominently on the home page of the taxing unit's Internet website in the form prescribed by the comptroller:

- (1) the no-new-revenue tax rate, the voter-approval tax rate, and an explanation of how they were calculated;
- (2) the estimated amount of interest and sinking fund balances and the estimated amount of maintenance and operation or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligation; and
- (3) a schedule of the taxing unit's debt obligations showing:
  - (A) the minimum dollar amount of principal and interest required to be paid to service the taxing unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the taxing unit by another political subdivision and, if the taxing unit is created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution, payments on debts that the taxing unit anticipates to incur in the next calendar year;
  - (B) the amount by which taxes imposed for debt are to be increased because of the taxing unit's anticipated collection rate; and
  - (C) the total of the amounts listed in Paragraphs (A)-(B), less any amount collected in excess of the previous year's anticipated collections certified as provided in Subsection (b).

(e-1) The tax rate certification requirements imposed by Subsection (d-2) and the notice requirements imposed by Subsections (e)(1)-(3) do not apply to a school district.

(e-2) The chief appraiser of each appraisal district shall post prominently on the appraisal district's Internet website, if the appraisal district maintains an Internet website, and the assessor for each taxing unit that participates in the appraisal district shall post prominently on the taxing unit's Internet website a notice informing each owner of property located in the appraisal district that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section 26.17. The notice must include:

(1) the following statement in bold typeface: “Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.”;

(2) a statement that the property owner may request from the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b), contact information for the assessor for each taxing unit in which the property is located, who must provide the information described by this subsection to the owner on request;

(3) the name, address, and telephone number of the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b); and

(4) instructions describing how a property owner may register on the appraisal district's Internet website, if the appraisal district maintains an Internet website, to have notifications regarding updates to the property tax database delivered to the owner by e-mail.

(e-3) The statement described by Subsection (e-2)(1) must include a heading that is in bold, capital letters in type larger than that used in the other provisions of the notice.

(e-4) The comptroller:

(1) with the advice of the property tax administration advisory board, shall adopt rules prescribing the form of the notice required by Subsection (e-2); and

(2) may adopt rules regarding the format, posting, and publication of the notice.

(e-5) The governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins.

(e-6) By August 7 or as soon thereafter as practicable, the chief appraiser of each appraisal district shall publish in a newspaper of general circulation in the county for which the appraisal district is established the notice required by Subsection (e-2). If there

is no newspaper of general circulation in the county for which the appraisal district is established, the notice shall be posted at the appraisal office for the district.

(f) If as a result of consolidation of taxing units a taxing unit includes territory that was in two or more taxing units in the preceding year, the amount of taxes imposed in each in the preceding year is combined for purposes of calculating the no-new-revenue and voter-approval tax rates under this section.

(g) A person who owns taxable property is entitled to an injunction prohibiting the taxing unit in which the property is taxable from adopting a tax rate if the assessor or designated officer or employee of the taxing unit, the chief appraiser of the applicable appraisal district, or the taxing unit, as applicable, has not complied with the computation, publication, or posting requirements of this section or Section 26.16, 26.17, or 26.18. It is a defense in an action for an injunction under this subsection that the failure to comply was in good faith.

(h) For purposes of this section, the anticipated collection rate of a taxing unit is the percentage relationship that the total amount of estimated tax collections for the current year bears to the total amount of taxes imposed for the current year. The total amount of estimated tax collections for the current year is the sum of the collector's estimate of:

(1) the total amount of property taxes imposed in the current year that will be collected before July 1 of the following year, including any penalties and interest on those taxes that will be collected during that period; and

(2) the total amount of delinquent property taxes imposed in previous years that will be collected on or after July 1 of the current year and before July 1 of the following year, including any penalties and interest on those taxes that will be collected during that period.

(h-1) Notwithstanding Subsection (h), if the anticipated collection rate of a taxing unit as calculated under that subsection is lower than the lowest actual collection rate of the taxing unit for any of the preceding three years, the anticipated collection rate of the taxing unit for purposes of this section is equal to the lowest actual collection rate of the taxing unit for any of the preceding three years.

(h-2) The anticipated collection rate of a taxing unit for purposes of this section is the rate calculated under Subsection (h) as modified by Subsection (h-1), if applicable, regardless of whether that rate exceeds 100 percent.

(i) This subsection applies to a taxing unit that has agreed by written contract to transfer a distinct department, function, or activity to another taxing unit and discontinues operating that distinct department, function, or activity if the operation of that department, function, or activity in all or a majority of the territory of the taxing unit is continued by another existing taxing unit or by a new taxing unit. The voter-approval tax rate of a taxing unit to which this subsection applies in the first tax year in which a budget is adopted that does not allocate revenue to the discontinued department, function, or activity is calculated as otherwise provided by this section, except that last year's levy used to calculate the no-new-revenue maintenance and operations rate of the taxing unit is reduced by the amount of maintenance and operations tax revenue spent by the taxing unit to operate the department, function, or activity for the 12 months preceding the month in which the calculations required by this chapter are made and in which the taxing unit operated the discontinued department, function, or activity. If the taxing unit did not operate that department, function, or activity for the full 12 months preceding the month in which the calculations required by this chapter are made, the taxing unit shall reduce last year's levy used for calculating the no-new-revenue maintenance and

operations rate of the taxing unit by the amount of the revenue spent in the last full fiscal year in which the taxing unit operated the discontinued department, function, or activity.

(j) This subsection applies to a taxing unit that had agreed by written contract to accept the transfer of a distinct department, function, or activity from another taxing unit and operates a distinct department, function, or activity if the operation of a substantially similar department, function, or activity in all or a majority of the territory of the taxing unit has been discontinued by another taxing unit, including a dissolved taxing unit. The voter-approval tax rate of a taxing unit to which this subsection applies in the first tax year after the other taxing unit discontinued the substantially similar department, function, or activity in which a budget is adopted that allocates revenue to the department, function, or activity is calculated as otherwise provided by this section, except that last year's levy used to calculate the no-new-revenue maintenance and operations rate of the taxing unit is increased by the amount of maintenance and operations tax revenue spent by the taxing unit that discontinued operating the substantially similar department, function, or activity to operate that department, function, or activity for the 12 months preceding the month in which the calculations required by this chapter are made and in which the taxing unit operated the discontinued department, function, or activity. If the taxing unit did not operate the discontinued department, function, or activity for the full 12 months preceding the month in which the calculations required by this chapter are made, the taxing unit may increase last year's levy used to calculate the no-new-revenue maintenance and operations rate by an amount not to exceed the amount of property tax revenue spent by the discontinuing taxing unit to operate the discontinued department, function, or activity in the last full fiscal year in which the discontinuing taxing unit operated the department, function, or activity.

(k) to (q) Expired.

### Credits

Acts 1979, 66th Leg., p. 2277, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 163, ch. 13, § 116, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 2165, ch. 400, § 1, eff. June 17, 1983; Acts 1983, 68th Leg., p. 5376, ch. 987, § 3, eff. June 19, 1983; Acts 1983, 68th Leg., p. 5402, ch. 1001, § 1, eff. Jan. 1, 1984; Acts 1985, 69th Leg., ch. 657, §§ 1, 2, eff. June 14, 1985; Acts 1985, 69th Leg., 1st C.S., ch. 1, § 2, eff. Sept. 1, 1985; Acts 1986, 69th Leg., 3rd C.S., ch. 10, art. 1, § 36, eff. Jan. 1, 1987; Acts 1987, 70th Leg., ch. 699, § 1, eff. June 19, 1987; Acts 1987, 70th Leg., ch. 849, § 2, eff. Aug. 31, 1987; Acts 1987, 70th Leg., ch. 947, § 3, eff. Jan. 1, 1988; Acts 1987, 70th Leg., ch. 988, § 1, eff. June 18, 1987; Acts 1991, 72nd Leg., ch. 14, § 284 (18), eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, § 45, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 81, § 2, eff. May 4, 1993; Acts 1993, 73rd Leg., ch. 611, §§ 1, 2, eff. Aug. 30, 1993; Acts 1997, 75th Leg., ch. 165, §§ 29.01, 29.03, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1070, § 54, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 398, § 2, eff. Aug. 30, 1999; Acts 1999, 76th Leg., ch. 1358, § 1, eff. Jan. 1, 2000; Acts 1999, 76th Leg., ch. 1561, § 1, eff. Aug. 30, 1999; Acts 2015, 84th Leg., ch. 465 (S.B. 1), § 4, eff. June 15, 2015; Acts 2019, 86th Leg., ch. 944 (S.B. 2), §§ 35, 36; Acts 2021, 87th Leg., ch. 209 (H.B. 2723), § 3, eff. June 3, 2021; Acts 2021, 87th Leg., ch. 884 (S.B. 1438), § 10(2), eff. June 16, 2021; Acts 2023, 88th Leg., ch. 1123 (H.B. 3273), § 2, eff. Jan. 1, 2024; Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), § 6.02, eff. July 22, 2023; Acts 2025, 89th Leg., ch. 107 (H.B. 3093), § 4, eff. May 24, 2025; Acts 2025, 89th Leg., ch. 181 (S.B. 1023), § 3, eff. Jan. 1, 2026; Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.10, eff. June 16, 2025; Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.08, eff. June 16, 2025; Acts 2025, 89th Leg., ch. 1005 (S.B. 1453), § 3, eff. Jan. 1, 2026.

V. T. C. A., Tax Code § 26.04, TX TAX § 26.04

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix H

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 26. Assessment (Refs & Annos)

V.T.C.A., Tax Code § 26.05

§ 26.05. Tax Rate

Effective: January 1, 2026

Currentness

(a) The governing body of each taxing unit shall adopt a tax rate for the current tax year and shall notify the assessor for the taxing unit of the rate adopted. The governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year. The tax rate consists of two components, each of which must be approved separately. The components are:

(1) for a taxing unit other than a school district, the rate that, if applied to the total taxable value, will impose the total amount described by Section 26.04(e)(3)(C), less any amount of additional sales and use tax revenue that will be used to pay debt service, or, for a school district, the rate calculated under Section 44.004(c)(5)(A)(ii)(b), Education Code; and

(2) the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the taxing unit for the next year.

(a-1) The governing body of a taxing unit may approve a rate described by Subsection (a)(1) that exceeds the rate for the taxing unit as determined under that subsection only if:

(1) the rate is proposed to be approved by a motion that:

(A) states the rate determined under Subsection (a)(1);

(B) states the proposed rate;

(C) states the difference between the proposed rate and the rate determined under Subsection (a)(1); and

(D) describes the purpose for which the excess revenue collected from the proposed rate will be used; and

(2) the motion is approved by at least 60 percent of the members of the governing body.

(a-2) If the governing body of a taxing unit approves a rate described by Subsection (a)(1) under Subsection (a-1) for a tax year, the rate approved under Subsection (a-1) is considered to be the current debt rate of the taxing unit for that tax year. The officer or employee designated by the governing body to calculate the voter-approval tax rate of the taxing unit under this chapter shall recalculate that rate to account for the new current debt rate, and that recalculated voter-approval tax rate is considered to be the voter-approval tax rate of the taxing unit for that tax year.

(b) A taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order, depending on the method prescribed by law for adoption of a law by the governing body. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. For a taxing unit other than a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. For a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the rate calculated as provided by Section 44.004(c)(5)(A)(ii), Education Code, must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance, resolution, or order. A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate." If the ordinance, resolution, or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must:

(1) include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:

(A) the following statement: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."; and

(B) if the tax rate exceeds the no-new-revenue maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."; and

(2) include on the home page of the Internet website of the taxing unit:

(A) the following statement: "(Insert name of taxing unit) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and

(B) if the tax rate exceeds the no-new-revenue maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."

(c) If the governing body of a taxing unit does not adopt a tax rate before the date required by Subsection (a), the tax rate for the taxing unit for that tax year is the lower of the no-new-revenue tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year. A tax rate established by this subsection is treated as an adopted tax rate. Before the fifth day after the establishment of a tax rate by this subsection, the governing body of the taxing unit must ratify the applicable tax rate in the manner required by Subsection (b).

(d) The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by this chapter until the governing body has held a public hearing on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065. The governing body of a taxing unit shall reduce a tax rate set by law or by vote of the electorate to the lower of the voter-approval tax rate or the no-new-revenue tax rate and may not adopt a higher rate unless it first complies with Section 26.06.

(d-1) The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the taxing unit participates has:

(1) posted the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6); and

(2) complied with Section 26.17(f).

(d-2) Notwithstanding Subsection (a), the governing body of a taxing unit other than a school district may not adopt a tax rate until the chief appraiser of each appraisal district in which the taxing unit participates has complied with Subsection (d-1).

(e) A person who owns taxable property is entitled to an injunction restraining the collection of taxes by a taxing unit in which the property is taxable if the taxing unit has not complied with the requirements of this section or Section 26.04. It is a defense in an action for an injunction under this subsection that the failure to comply was in good faith. An action to enjoin the collection of taxes must be filed not later than the 15th day after the date the taxing unit adopts a tax rate. A property owner is not required to pay the taxes imposed by a taxing unit on the owner's property while an action filed by the property owner to enjoin the collection of taxes imposed by the taxing unit on the owner's property is pending. If the property owner pays the taxes and subsequently prevails in the action, the property owner is entitled to a refund of the taxes paid, together with reasonable attorney's fees and court costs. The property owner is not required to apply to the collector for the taxing unit to receive the refund.

(e-1) The governing body of a taxing unit that imposes an additional sales and use tax may not adopt the component of the tax rate of the taxing unit described by Subsection (a)(1) of this section until the chief financial officer or the auditor for the taxing unit submits to the governing body of the taxing unit a written certification that the amount of additional sales and use tax revenue that will be used to pay debt service has been deducted from the total amount described by Section 26.04(e)(3)(C) as required by Subsection (a)(1) of this section. The comptroller shall prescribe the form of the certification required by this subsection and the manner in which it is required to be submitted.

(f) Except as required by the law under which an obligation was created, the governing body may not apply any tax revenues generated by the rate described in Subsection (a)(1) of this section for any purpose other than the retirement of debt.

(g) Notwithstanding Subsection (a), the governing body of a school district that elects to adopt a tax rate before the adoption of a budget for the fiscal year that begins in the current tax year may adopt a tax rate for the current tax year before receipt of the certified appraisal roll for the school district if the chief appraiser of the appraisal district in which the school district participates has certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by Section 26.01(e). If a school district adopts a tax rate under this subsection, the no-new-revenue tax rate and the voter-approval tax rate of the district shall be calculated based on the certified estimate of taxable value.

#### **Credits**

Acts 1979, 66th Leg., p. 2268, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 164, ch. 13, § 117, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 657, § 3, eff. June 14, 1985; Acts 1987, 70th Leg., ch. 699, § 2, eff. June 19, 1987; Acts 1987, 70th Leg., ch. 947, § 7, eff. Jan. 1, 1988; Acts 1987, 70th Leg., ch. 988, § 2, eff. June 18, 1987; Acts 1991, 72nd Leg., ch. 404, § 1, eff. Jan. 1, 1992; Acts 1997, 75th Leg., ch. 165, § 29.06, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1039, § 27, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 398, § 3, eff. Aug. 30, 1999; Acts 1999, 76th Leg., ch. 423, § 1, eff. Jan. 1, 2000; Acts 1999, 76th Leg., ch. 1358, § 2, eff. Jan. 1, 2000; Acts 2005, 79th Leg., ch. 412, § 13, eff. Sept. 1, 2005; Acts 2005, 79th Leg., ch. 1368, § 1, eff. June 18, 2005; Acts 2007, 80th Leg., ch. 921, § 14.001, eff. Sept. 1, 2007; Acts 2009, 81st Leg., ch. 668, § 1, eff. June 19, 2009; Acts 2009, 81st Leg., ch. 1328, § 86, eff. Sept. 1, 2009; Acts 2011, 82nd Leg., 1st C.S., ch. 4 (S.B. 1), § 57.28, eff. Sept. 28, 2011; Acts 2015, 84th Leg., ch. 481 (S.B. 1760), § 5, eff. Jan. 1, 2016; Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 46; Acts 2023, 88th Leg., ch. 1123 (H.B. 3273), § 3, eff. Jan. 1, 2024; Acts 2023, 88th Leg., ch. 1128 (H.B. 4456), § 3, eff. Jan. 1, 2024; Acts 2025, 89th Leg., ch. 1005 (S.B. 1453), § 4, eff. Jan. 1, 2026.

V. T. C. A., Tax Code § 26.05, TX TAX § 26.05

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix I

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 26. Assessment (Refs & Annos)

V.T.C.A., Tax Code § 26.07

§ 26.07. Automatic Election to Approve Tax Rate of Taxing Unit Other than School District

Effective: June 16, 2021

Currentness

- (a) This section applies to a taxing unit other than a school district.
- (b) If the governing body of a special taxing unit or a municipality with a population of 30,000 or more adopts a tax rate that exceeds the taxing unit's voter-approval tax rate, or the governing body of a taxing unit other than a special taxing unit or a municipality with a population of less than 30,000 regardless of whether it is a special taxing unit adopts a tax rate that exceeds the greater of the taxing unit's voter-approval tax rate or de minimis rate, the registered voters of the taxing unit at an election held for that purpose must determine whether to approve the adopted tax rate.
- (c) The governing body shall order that the election be held in the taxing unit on the uniform election date prescribed by Section 41.001, Election Code, that occurs in November of the applicable tax year. The order calling the election may not be issued later than the 71st day before the date of the election. At the election, the ballots shall be prepared to permit voting for or against the proposition: "Approving the ad valorem tax rate of \$\_\_\_\_\_ per \$100 valuation in (name of taxing unit) for the current year, a rate that is \$\_\_\_\_\_ higher per \$100 valuation than the voter-approval tax rate of (name of taxing unit), for the purpose of (description of purpose of increase). Last year, the ad valorem tax rate in (name of taxing unit) was \$\_\_\_\_\_ per \$100 valuation." The ballot proposition must include the adopted tax rate, the difference between the adopted tax rate and the voter-approval tax rate, and the taxing unit's tax rate for the preceding tax year in the appropriate places.
- (d) If a majority of the votes cast in the election favor the proposition, the tax rate for the current year is the rate that was adopted by the governing body.
- (e) If the proposition is not approved as provided by Subsection (d), the taxing unit's tax rate for the current tax year is the taxing unit's voter-approval tax rate.
- (f) If, after tax bills for the taxing unit have been mailed, a proposition to approve the taxing unit's adopted tax rate is not approved by the voters of the taxing unit at an election held under this section, the assessor for the taxing unit shall prepare and mail corrected tax bills. The assessor shall include with the bill a brief explanation of the reason for and effect of the corrected bill.
- (g) If a property owner pays taxes calculated using the originally adopted tax rate of the taxing unit and the proposition to approve the adopted tax rate is not approved by voters, the taxing unit shall refund the difference between the amount of taxes paid and the amount due under the voter-approval tax rate if the difference between the amount of taxes paid and the amount

due under the voter-approval tax rate is \$1 or more. If the difference between the amount of taxes paid and the amount due under the voter-approval tax rate is less than \$1, the taxing unit shall refund the difference on request of the taxpayer. An application for a refund of less than \$1 must be made within 90 days after the date the refund becomes due or the taxpayer forfeits the right to the refund.

**Credits**

Acts 1979, 66th Leg., p. 2279, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 165, ch. 13, § 119, eff. Jan. 1, 1982; Acts 1985, 69th Leg., 1st C.S., ch. 1, § 2(a), eff. Sept. 1, 1985; Acts 1987, 70th Leg., ch. 457, § 13, eff. Sept. 1, 1987; Acts 1987, 70th Leg., ch. 947, § 9, eff. Jan. 1, 1988; Acts 1993, 73rd Leg., ch. 292, § 1, eff. Sept. 1, 1993; Acts 1993, 73rd Leg., ch. 728, § 84, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 165, § 29.08, eff. Sept. 1, 1997; Acts 2005, 79th Leg., ch. 1368, § 4, eff. June 18, 2005; Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 51, eff. Jan. 1, 2020; Acts 2021, 87th Leg., ch. 884 (S.B. 1438), § 7, eff. June 16, 2021.

V. T. C. A., Tax Code § 26.07, TX TAX § 26.07

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

---

End of Document

© 2026 Thomson Reuters. No claim to original U.S. Government Works.

# Appendix J

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle D. Appraisal and Assessment (Refs & Annos)  
Chapter 26. Assessment (Refs & Annos)

V.T.C.A., Tax Code § 26.09

§ 26.09. Calculation of Tax

Effective: June 16, 2025

Currentness

(a) On receipt of notice of the tax rate for the current tax year, the assessor for a taxing unit other than a county shall calculate the tax imposed on each property included on the appraisal roll for the unit.

(b) The county assessor-collector shall add the properties and their values certified to him as provided by Chapter 24 of this code to the appraisal roll for county tax purposes. The county assessor-collector shall use the appraisal roll certified to him as provided by Section 26.01 with the added properties and values to calculate county taxes.

(c) The tax is calculated by:

(1) subtracting from the appraised value of a property as shown on the appraisal roll for the unit the amount of any partial exemption allowed the property owner that applies to appraised value to determine net appraised value;

(2) multiplying the net appraised value by the assessment ratio to determine assessed value;

(3) subtracting from the assessed value the amount of any partial exemption allowed the property owner to determine taxable value; and

(4) multiplying the taxable value by the tax rate.

<(c-1) as added by Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.12, eff.  
June 16, 2025, and expires Dec. 31, 2026, pursuant to its own terms.>

(c-1) The assessor for a school district shall calculate the amount of tax imposed by the school district on a residence homestead for the 2025 tax year as if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year and also as if the changes in law made by that Act were not in effect for that tax year. This subsection expires December 31, 2026.

<(c-1) as added by Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.10, eff. June 16, 2025, and expires Dec. 31, 2026, pursuant to its own terms.>

(c-1) The assessor for a school district shall calculate the amount of tax imposed by the school district on a residence homestead for the 2025 tax year as if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year and also as if the changes in law made by that Act were not in effect for that tax year. This subsection expires December 31, 2026.

(d) If a property is subject to taxation for a prior year in which it escaped taxation, the assessor shall calculate the tax for each year separately. In calculating the tax, the assessor shall use the assessment ratio and tax rate in effect in the unit for the year for which back taxes are being imposed. Except as provided by Subsection (d-1), the amount of back taxes due incurs interest calculated at the rate provided by Section 33.01(c) from the date the tax would have become delinquent had the tax been imposed in the proper tax year.

(d-1) For purposes of this subsection, an appraisal district has constructive notice of the presence of an improvement if a building permit for the improvement has been issued by an appropriate governmental entity. Back taxes assessed under Subsection (d) on an improvement to real property do not incur interest if:

- (1) the land on which the improvement is located did not escape taxation in the year in which the improvement escaped taxation;
- (2) the appraisal district had actual or constructive notice of the presence of the improvement in the year in which the improvement escaped taxation; and
- (3) the property owner pays all back taxes due on the improvement not later than the 120th day after the date the tax bill for the back taxes on the improvement is sent.

(d-2) For purposes of Subsection (d-1)(3), if an appeal under Chapter 41A or 42 relating to the taxes imposed on the omitted improvement is pending on the date prescribed by that subdivision, the property owner is considered to have paid the back taxes due by that date if the property owner pays the amount of taxes required by Section 41A.10 or 42.08, as applicable.

(e) The assessor shall enter the amount of tax determined as provided by this section in the appraisal roll and submit it to the governing body of the unit for approval. The appraisal roll with amounts of tax entered as approved by the governing body constitutes the unit's tax roll.

### **Credits**

Acts 1979, 66th Leg., p. 2281, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S. p. 166, ch. 13, § 121, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4827, ch. 851, § 19, eff. Aug. 29, 1983; Acts 2011, 82nd Leg., ch. 138 (S.B. 551), § 1, eff. Sept. 1, 2011; Acts 2015, 84th Leg., ch. 465 (S.B. 1), § 6, eff. June 15, 2015; Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), § 6.05, eff. July 22, 2023; Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.12, eff. June 16, 2025; Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.10, eff. June 16, 2025.

**§ 26.09. Calculation of Tax, TX TAX § 26.09**

---

V. T. C. A., Tax Code § 26.09, TX TAX § 26.09

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

---

End of Document

© 2026 Thomson Reuters. No claim to original U.S. Government Works.

# Appendix K

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle E. Collections and Delinquency  
Chapter 31. Collections (Refs & Annos)

V.T.C.A., Tax Code § 31.01

§ 31.01. Tax Bills

Effective: June 16, 2025

Currentness

(a) Except as provided by Subsections (f), (i-1), and (k), the assessor for each taxing unit shall prepare and mail a tax bill to each person in whose name the property is listed on the tax roll and to the person's authorized agent. The assessor shall mail tax bills by October 1 or as soon thereafter as practicable. The assessor shall mail to the state agency or institution the tax bill for any taxable property owned by the agency or institution. The agency or institution shall pay the taxes from funds appropriated for payment of the taxes or, if there are none, from funds appropriated for the administration of the agency or institution. The exterior of the tax bill must show the return address of the taxing unit. If the assessor wants the United States Postal Service to return the tax bill if it is not deliverable as addressed, the exterior of the tax bill may contain, in all capital letters, the words "RETURN SERVICE REQUESTED," or another appropriate statement directing the United States Postal Service to return the tax bill if it is not deliverable as addressed.

(b) The county assessor-collector shall mail the tax bill for Permanent University Fund land to the comptroller. The comptroller shall pay all county tax bills on Permanent University Fund land with warrants drawn on the General Revenue Fund and mailed to the county assessors-collectors before February 1.

(c) The tax bill or a separate statement accompanying the tax bill shall:

(1) identify the property subject to the tax;

(2) state the appraised value, assessed value, and taxable value of the property;

(3) if the property is land appraised as provided by Subchapter C, D, E, or H, Chapter 23, state the market value and the taxable value for purposes of deferred or additional taxation as provided by Section 23.46, 23.55, 23.76, or 23.9807, as applicable;

(4) state the assessment ratio for the unit;

(5) state the type and amount of any partial exemption applicable to the property, indicating whether it applies to appraised or assessed value;

- (6) state the total tax rate for the unit;
- (7) state the amount of tax due, the due date, and the delinquency date;
- (8) explain the payment option and discounts provided by Sections 31.03 and 31.05, if available to the unit's taxpayers, and state the date on which each of the discount periods provided by Section 31.05 concludes, if the discounts are available;
- (9) state the rates of penalty and interest imposed for delinquent payment of the tax;
- (10) include the name and telephone number of the assessor for the unit and, if different, of the collector for the unit;
- (11) for real property, state for the current tax year and each of the preceding five tax years:
  - (A) the appraised value and taxable value of the property;
  - (B) the total tax rate for the unit;
  - (C) the amount of taxes imposed on the property by the unit; and
  - (D) the difference, expressed as a percent increase or decrease, as applicable, in the amount of taxes imposed on the property by the unit compared to the amount imposed for the preceding tax year; and
- (12) for real property, state the differences, expressed as a percent increase or decrease, as applicable, in the following for the current tax year as compared to the fifth tax year before that tax year:
  - (A) the appraised value and taxable value of the property;
  - (B) the total tax rate for the unit; and
  - (C) the amount of taxes imposed on the property by the unit.
- (c-1) If for any of the preceding six tax years any information required by Subsection (c)(11) or (12) to be included in a tax bill or separate statement is unavailable, the tax bill or statement must state that the information is not available for that year.
- (c-2) For a tax bill that includes back taxes on an improvement that escaped taxation in a prior year, the tax bill or separate statement described by Subsection (c) must state that no interest is due on the back taxes if those back taxes are paid not later than the 120th day after the date the tax bill is sent.

(d) Each tax bill shall also state the amount of penalty, if any, imposed pursuant to Sections 23.431, 23.54, 23.541, 23.75, 23.751, 23.87, 23.97, and 23.9804.

(d-1) This subsection applies only to a school district. In addition to stating the total tax rate for the school district, the tax bill or the separate statement shall separately state:

- (1) the maintenance and operations rate of the school district;
- (2) if the school district has outstanding debt, as defined by Section 26.012, the debt rate of the district;
- (3) the maintenance and operations rate of the school district for the preceding tax year;
- (4) if for the current tax year the school district imposed taxes for debt, as defined by Section 26.012, the debt rate of the district for the current tax year;
- (5) if for the preceding tax year the school district imposed taxes for debt, as defined by Section 26.012, the debt rate of the district for that year; and
- (6) the total tax rate of the district for the preceding tax year.

<Text of (d-2) as added by Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.14; expires Dec. 31, 2026, pursuant to (d-5).>

(d-2) This subsection and Subsections (d-3) and (d-4) apply only to taxes imposed by a school district on a residence homestead for the 2025 tax year and only if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, would lower the taxes imposed by the district on the property for that tax year. The assessor for the district shall compute the amount of taxes imposed and the other information required by this section as if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year. The tax bill or the separate statement must indicate that the bill is a provisional tax bill and include a statement in substantially the following form:

"If the Texas Legislature had not enacted property tax relief legislation during the 2025 legislative session, your tax bill would have been \$\_\_\_\_\_ (insert amount of tax bill if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year). Because of action by the Texas Legislature, your tax bill has been lowered by \$\_\_\_\_\_ (insert difference between amount of tax bill if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year and amount of tax bill if that Act were in effect for that tax year), resulting in a lower tax bill of \$\_\_\_\_\_ (insert amount of tax bill if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year), contingent on the approval by the voters at an election to be held November 4, 2025, of the constitutional amendment proposed by S.J.R. 2, 89th Legislature, Regular Session, 2025. If that constitutional amendment is not approved by the voters at the election, a supplemental tax bill in the amount of \$\_\_\_\_\_ (insert difference between amount of tax bill if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year and amount of tax bill if that Act were in effect for that tax year) will be mailed to you."

<Text of (d-2) as added by Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.12; expires Dec. 31, 2026, pursuant to the terms of (d-5).>

(d-2) This subsection and Subsections (d-3) and (d-4) apply only to taxes imposed by a school district on a residence homestead for the 2025 tax year and only if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, would lower the taxes imposed by the district on the property for that tax year. The assessor for the district shall compute the amount of taxes imposed and the other information required by this section as if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year. The tax bill or the separate statement must indicate that the bill is a provisional tax bill and include a statement in substantially the following form:

"If the Texas Legislature had not enacted property tax relief legislation during the 2025 legislative session, your tax bill would have been \$ \_\_\_\_\_ (insert amount of tax bill if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year). Because of action by the Texas Legislature, your tax bill has been lowered by \$ \_\_\_\_\_ (insert difference between amount of tax bill if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year and amount of tax bill if that Act were in effect for that tax year), resulting in a lower tax bill of \$ \_\_\_\_\_ (insert amount of tax bill if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were in effect for that tax year), contingent on the approval by the voters at an election to be held November 4, 2025, of the constitutional amendment proposed by S.J.R. 85, 89th Legislature, Regular Session, 2025. If that constitutional amendment is not approved by the voters at the election, a supplemental tax bill in the amount of \$ \_\_\_\_\_ (insert difference between amount of tax bill if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year and amount of tax bill if that Act were in effect for that tax year) will be mailed to you."

<Text of (d-3) as added by Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.14; expires Dec. 31, 2026, pursuant to (d-5).>

(d-3) A tax bill prepared by the assessor for a school district as provided by Subsection (d-2) and mailed as provided by Subsection (a) is considered to be a provisional tax bill until the canvass of the votes on the constitutional amendment proposed by S.J.R. 2, 89th Legislature, Regular Session, 2025. If the constitutional amendment is approved by the voters, the tax bill is considered to be a final tax bill for the taxes imposed on the property for the 2025 tax year, and no additional tax bill is required to be mailed unless another provision of this title requires the mailing of a corrected tax bill. If the constitutional amendment is not approved by the voters:

(1) a tax bill prepared by the assessor as provided by Subsection (d-2) is considered to be a final tax bill but only as to the portion of the taxes imposed on the property for the 2025 tax year that are included in the bill;

(2) the amount of taxes imposed by each school district on a residence homestead for the 2025 tax year is calculated as if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year; and

(3) except as provided by Subsections (f), (i-1), and (k), the assessor for each school district shall prepare and mail a supplemental tax bill, by December 1 or as soon thereafter as practicable, in an amount equal to the difference between the amount of the tax bill if the changes in law made by S.B. 4, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year and the amount of the tax bill if that Act were in effect for that tax year.

<Text of (d-3) as added by Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.12; expires Dec. 31, 2026, pursuant to the terms of (d-5).>

(d-3) A tax bill prepared by the assessor for a school district as provided by Subsection (d-2) and mailed as provided by Subsection (a) is considered to be a provisional tax bill until the canvass of the votes on the constitutional amendment proposed by S.J.R. 85, 89th Legislature, Regular Session, 2025. If the constitutional amendment is approved by the voters, the tax bill is considered to be a final tax bill for the taxes imposed on the property for the 2025 tax year, and no additional tax bill is required to be mailed unless another provision of this title requires the mailing of a corrected tax bill. If the constitutional amendment is not approved by the voters:

(1) a tax bill prepared by the assessor as provided by Subsection (d-2) is considered to be a final tax bill but only as to the portion of the taxes imposed on the property for the 2025 tax year that are included in the bill;

(2) the amount of taxes imposed by each school district on a residence homestead for the 2025 tax year is calculated as if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year; and

(3) except as provided by Subsections (f), (i-1), and (k), the assessor for each school district shall prepare and mail a supplemental tax bill, by December 1 or as soon thereafter as practicable, in an amount equal to the difference between the amount of the tax bill if the changes in law made by S.B. 23, Acts of the 89th Legislature, Regular Session, 2025, were not in effect for that tax year and the amount of the tax bill if that Act were in effect for that tax year.

<Text of (d-4) as added by Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.14; expires Dec. 31, 2026, pursuant to (d-5).>

(d-4) Except as otherwise provided by Subsection (d-3), the provisions of this section other than Subsection (d-2) apply to a supplemental tax bill mailed under Subsection (d-3).

<Text of (d-4) as added by Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.12; expires Dec. 31, 2026, pursuant to the terms of (d-5).>

(d-4) Except as otherwise provided by Subsection (d-3), the provisions of this section other than Subsection (d-2) apply to a supplemental tax bill mailed under Subsection (d-3).

<Text of (d-5) as added by Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.14; expires pursuant to its own terms.>

(d-5) This subsection and Subsections (d-2), (d-3), and (d-4) expire December 31, 2026.

<Text of (d-5) as added by Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.12; expires pursuant to its own terms.>

(d-5) This subsection and Subsections (d-2), (d-3), and (d-4) expire December 31, 2026.

(e) An assessor may include taxes for more than one taxing unit in the same tax bill, but he shall include the information required by Subsection (c) of this section for the tax imposed by each unit included in the bill.

(f) A collector may provide that a tax bill not be sent until the total amount of unpaid taxes the collector collects on the property for all taxing units the collector serves is \$15 or more. A collector may not send a tax bill for an amount of taxes less than \$15

if before the tax bill is prepared the property owner files a written request with the collector that a tax bill not be sent until the total amount of unpaid taxes the collector collects on the property is \$15 or more. The request applies to all subsequent taxes the collector collects on the property until the property owner in writing revokes the request or the person no longer owns the property.

(g) Except as provided by Subsection (f), failure to send or receive the tax bill required by this section, including a tax bill that has been requested to be sent by electronic means under Subsection (k), does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax.

(h) An assessor who assesses taxes for more than one taxing unit may prepare and deliver separate bills for the taxes of a taxing unit that does not adopt a tax rate for the year before the 60th day after the date the chief appraiser certifies the appraisal roll for the unit under Section 26.01 of this code or, if the taxing unit participates in more than one appraisal district, before the 60th day after the date it receives a certified appraisal roll from any of the appraisal districts in which it participates. If separate tax bills are prepared and delivered under this subsection, the taxing unit or taxing units that failed to adopt the tax rate before the prescribed deadline must pay the additional costs incurred in preparing and mailing the separate bills in addition to any other compensation required or agreed to be paid for the appraisal services rendered.

(i) For a city or town that imposes an additional sales and use tax under Section 321.101(b) of this code, or a county that imposes a sales and use tax under Chapter 323 of this code, the tax bill shall indicate the amount of additional ad valorem taxes, if any, that would have been imposed on the property if additional ad valorem taxes had been imposed in an amount equal to the amount of revenue estimated to be collected from the additional city sales and use tax or from the county sales and use tax, as applicable, for the year determined as provided by Section 26.041 of this code.

(i-1) If an assessor mails a tax bill under Subsection (a) or delivers a tax bill by electronic means under Subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.

(j) If a tax bill is mailed under Subsection (a) or delivered by electronic means under Subsection (k) to a mortgagee of a property, the mortgagee shall mail a copy of the bill to the owner of the property not more than 30 days following the mortgagee's receipt of the bill.

(k) The assessor for a taxing unit shall deliver a tax bill as required by this section by electronic means if on or before September 15 the individual or entity entitled to receive a tax bill under this section and the assessor enter into an agreement for delivery of a tax bill by electronic means. An assessor who delivers a tax bill electronically under this subsection is not required to mail the same bill under Subsection (a). An agreement entered into under this subsection:

(1) must:

(A) be in writing or in an electronic format;

(B) be signed by the assessor and the individual or entity entitled to receive the tax bill under this section;

(C) be in a format acceptable to the assessor;

(D) specify the electronic means by which the tax bill is to be delivered; and

(E) specify the e-mail address to which the tax bill is to be delivered; and

(2) remains in effect for all subsequent tax bills until revoked by an authorized individual in a written revocation filed with the assessor.

(l) The comptroller may:

(1) prescribe acceptable media, formats, content, and methods for the delivery of tax bills by electronic means under Subsection (k); and

(2) provide a model form agreement.

#### **Credits**

Acts 1979, 66th Leg., p. 2284, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., p. 2359, ch. 581, § 3, eff. Jan. 1, 1982; Acts 1981, 67th Leg., 1st C.S., p. 166, ch. 13, § 122, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 15, ch. 5, § 1, eff. March 14, 1983; Acts 1985, 69th Leg., ch. 429, § 1, eff. June 11, 1985; Acts 1987, 70th Leg., ch. 11, § 13, eff. April 2, 1987; Acts 1987, 70th Leg., ch. 834, § 1, eff. June 18, 1987; Acts 1989, 71st Leg., ch. 2, §§ 14.27(d)(2), 14.28(2), eff. Aug. 28, 1989; Acts 1989, 71st Leg., ch. 969, § 1, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 836, § 9.1, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, § 47, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 926, § 2, eff. Sept. 1, 1993; Acts 1995, 74th Leg., ch. 1012, § 2, eff. Sept. 1, 1995; Acts 1997, 75th Leg., ch. 906, § 1, eff. Jan. 1, 1998; Acts 1997, 75th Leg., ch. 1039, § 32, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 547, § 1, eff. Sept. 1, 1999; Acts 1999, 76th Leg., ch. 631, § 8, eff. Sept. 1, 1999; Acts 2005, 79th Leg., ch. 846, § 1, eff. Sept. 1, 2005; Acts 2005, 79th Leg., ch. 1255, § 2, eff. Jan. 1, 2006; Acts 2005, 79th Leg., ch. 1368, § 5, eff. June 18, 2005; Acts 2006, 79th Leg., 3rd C.S., ch. 5, § 1.15(a) to (c), eff. May 26, 2006; Acts 2007, 80th Leg., ch. 107, § 1, eff. Sept. 1, 2007; Acts 2007, 80th Leg., ch. 1106, § 2, eff. Jan. 1, 2008; Acts 2009, 81st Leg., ch. 1205, § 1, eff. Sept. 1, 2009; Acts 2011, 82nd Leg., ch. 138 (S.B. 551), § 2, eff. Sept. 1, 2011; Acts 2011, 82nd Leg., ch. 483 (H.B. 843), § 2, eff. Jan. 1, 2012; Acts 2015, 84th Leg., ch. 465 (S.B. 1), § 8, eff. June 15, 2015; Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), § 6.07, eff. July 22, 2023; Acts 2025, 89th Leg., ch. 338 (S.B. 4), § 2.14, eff. June 16, 2025; Acts 2025, 89th Leg., ch. 340 (S.B. 23), § 2.12, eff. June 16, 2025.

V. T. C. A., Tax Code § 31.01, TX TAX § 31.01

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix L

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle F. Remedies  
Chapter 42. Judicial Review (Refs & Annos)  
Subchapter A. In General (Refs & Annos)

V.T.C.A., Tax Code § 42.09

§ 42.09. Remedies Exclusive

Currentness

(a) Except as provided by Subsection (b) of this section, procedures prescribed by this title for adjudication of the grounds of protest authorized by this title are exclusive, and a property owner may not raise any of those grounds:

(1) in defense to a suit to enforce collection of delinquent taxes; or

(2) as a basis of a claim for relief in a suit by the property owner to arrest or prevent the tax collection process or to obtain a refund of taxes paid.

(b) A person against whom a suit to collect a delinquent property tax is filed may plead as an affirmative defense:

(1) if the suit is to enforce personal liability for the tax, that the defendant did not own the property on which the tax was imposed on January 1 of the year for which the tax was imposed; or

(2) if the suit is to foreclose a lien securing the payment of a tax on real property, that the property was not located within the boundaries of the taxing unit seeking to foreclose the lien on January 1 of the year for which the tax was imposed.

(c) For purposes of this section, “suit” includes a counterclaim, cross-claim, or other claim filed in the course of a lawsuit.

### **Credits**

Acts 1979, 66th Leg., p. 2311, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1987, 70th Leg., ch. 53, § 1, eff. May 6, 1987.

V. T. C. A., Tax Code § 42.09, TX TAX § 42.09

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

# Appendix M

Vernon's Texas Statutes and Codes Annotated  
Tax Code (Refs & Annos)  
Title 1. Property Tax Code  
Subtitle F. Remedies  
Chapter 42. Judicial Review (Refs & Annos)  
Subchapter C. Postappeal Administrative Procedures

V.T.C.A., Tax Code § 42.43

§ 42.43. Refund

Effective: September 1, 2025

Currentness

(a) If the final determination of an appeal that decreases a property owner's tax liability occurs after the property owner has paid his taxes, the taxing unit shall refund to the property owner the difference between the amount of taxes paid and amount of taxes for which the property owner is liable.

(b) For a refund made under this section, the taxing unit shall include with the refund interest on the amount refunded calculated at an annual rate of 9.5 percent, calculated from the delinquency date for the taxes until the date the refund is made. A property owner may waive the interest required by this subsection.

(b-1) A taxing unit may not send a refund made under this section before the earlier of:

(1) the 21st day after the final determination of the appeal; or

(2) the date the property owner files the form prescribed by Subsection (i) with the taxing unit.

(c) Notwithstanding Subsection (b), if a taxing unit does not make a refund, including any interest, required by this section before the 60th day after the date of the final determination of the appeal to which the refund relates , the taxing unit shall include with the refund interest on the amount refunded at an annual rate of 12 percent, calculated from the delinquency date for the taxes until the date the refund is made. A refund is not considered made under this section until sent to the proper person as provided by this section.

(d) A property owner who prevails in a suit to compel a refund, including interest, required by this section that is filed on or after the 60th day after the date of the final determination of the appeal to which the refund relates is entitled to court costs and reasonable attorney's fees.

(e) Except as provided by Subsection (f) or (g), a taxing unit shall send a refund made under this section to the property owner.

(f) The final judgment in an appeal under this chapter:

(1) may designate to whom and where a refund is to be sent; and

(2) may not require the property owner to file a form with the Internal Revenue Service as a prerequisite to the issuance of a refund unless the form is required under federal law.

(g) If a form prescribed by the comptroller under Subsection (i) is filed with a taxing unit before the 21st day after the final determination of an appeal that requires a refund be made, the taxing unit shall send the refund to the person and address designated on the form.

(h) A separate form must be filed with a taxing unit under Subsection (g) for each appeal to which the property owner is a party. A form may be revoked in a written revocation filed with the taxing unit by the property owner.

(i) The comptroller shall prescribe the form necessary to allow a property owner to designate the person to whom a refund must be sent. The comptroller shall include on the form a space for the property owner to designate to whom and where the refund must be sent and provide options to mail the refund to:

(1) the property owner;

(2) the business office of the property owner's attorney of record in the appeal; or

(3) any other individual and address designated by the property owner.

(j) A property owner is not entitled to a refund under this section resulting from the final determination of an appeal of the denial of an exemption under Section 11.31, wholly or partly, unless the property owner is entitled to the refund under Subsection (a) or has entered into a written agreement with the chief appraiser that authorizes the refund as part of an agreement related to the taxation of the property pending a final determination by the Texas Commission on Environmental Quality under Section 11.31.

(k) Not later than the 10th day after the date a property owner and the chief appraiser enter into a written agreement described by Subsection (j), the chief appraiser shall provide to each taxing unit that taxes the property a copy of the agreement. The agreement is void if a taxing unit that taxes the property objects in writing to the agreement on or before the 60th day after the date the taxing unit receives a copy of the agreement.

### **Credits**

Acts 1979, 66th Leg., p. 2313, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1987, 70th Leg., ch. 640, § 4, eff. Aug. 31, 1987; Acts 1989, 71st Leg., ch. 796, § 46, eff. June 15, 1989; Acts 1993, 73rd Leg., ch. 592, § 1, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 1039, § 43, eff. Jan. 1, 1998; Acts 2001, 77th Leg., ch. 253, § 1, eff. May 22, 2001; Acts 2009, 81st Leg., ch. 905, § 2, eff. June 19, 2009; Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 19, eff. Sept. 1, 2011; Acts 2011, 82nd Leg., ch. 956 (H.B. 1090), § 1, eff. Sept. 1, 2011; Acts 2013, 83rd Leg., ch. 964 (H.B. 1897), § 3, eff. Sept. 1, 2013; Acts 2015, 84th Leg., ch. 481 (S.B. 1760), § 10, eff. Jan. 1, 2016; Acts 2025, 89th Leg., ch. 993 (S.B. 850), § 12, eff. Sept. 1, 2025.

V. T. C. A., Tax Code § 42.43, TX TAX § 42.43

Current through the end of the 2025 Regular and Second Called Sessions of the 89th Legislature.

---

End of Document

© 2026 Thomson Reuters. No claim to original U.S. Government Works.

# Appendix N

Texas Administrative Code  
Title 22. Examining Boards  
Part 8. Texas Appraiser Licensing and Certification Board  
Chapter 155. Rules Relating to Standards of Practice

22 TAC § 155.1

§ 155.1. Standards of Practice

Currentness

An appraisal or appraisal practice performed by a person subject to the Texas Appraiser Licensing and Certification Act must conform with the “Uniform Standards of Professional Appraisal Practice” (USPAP) of the Appraisal Foundation in effect at the time of the appraisal or appraisal practice.

**Credits**

**Source:** The provisions of this §155.1 adopted to be effective March 2, 1992, 17 TexReg 1232; amended to be effective March 1, 1997, 22 TexReg 1718; amended to be effective August 15, 1999, 24 TexReg 6293; amended to be effective April 1, 2001, 26 TexReg 2169; amended to be effective November 7, 2007, 32 TexReg 7931; amended to be effective December 22, 2013, 38 TexReg 9050.

Current through 50 Tex.Reg. No. 8660, dated December 26, 2025, as effective on or before January 2, 2026. Some sections may be more current. See credits for details.

22 TAC § 155.1, 22 TX ADC § 155.1

---

End of Document

© 2026 Thomson Reuters. No claim to original U.S. Government Works.