

2015 TASB/TACCA Post-Legislative Seminar for Community Colleges and Their Attorneys

2015 Legislative Update

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Austin, TX

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Overview of Topics

- Taxation
- Elections
 - Election Dates & Deadlines
 - Candidates
 - Early Voting
 - Election Workers
 - Voter Registration
 - Regulating Political Funds & Campaigns
 - Miscellaneous Election Legislation




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Installment Payments for Ad Valorem Taxes HB 1933

- Disabled, 65+, Disabled Vet or unmarried surviving spouse
- Additional residence homestead exemption
- Allows installment payment of taxes by these taxpayers if first installment prior to Feb 1 and you provide notice to taxing unit



Installment Payments for Ad Valorem Taxes
HB 1933

- Allows installment payment of taxes by taxpayer in Disaster Area
- Allows mandatory installment payment agreement and non-accrual of penalty for taxpayers on residential homestead.
- Amends optional installment agreement terms to allow for unequal payment installments



Taxation

SJR 1

- Making optional homestead exemptions permanent
- Would allow legislature to prohibit taxing unit from reducing or eliminating an optional exemption
- Election Nov. 3, 2015. Effective for a tax year beginning 1/1/15 or thereafter.




Taxation

SB 1420


- Notice of reduction or cancellation of exemption
- For residential homestead, notice by 4/1 of reduced or cancelled exemption to owner
- For other property, notice by 5/1
- Adds additional information requirements to notice (showing effect of the reduction/cancellation)




Taxation
SB 1760




- Holding folks accountable
 - **Requiring record vote by 60% of members of the board of community college district on adoption of tax rate**
 - **Requiring college district to include on its notice of tax rate increase an explanation of the proposed use of the revenue from the proposed tax increase.**
 - Requiring Comptroller to publish statewide list of tax rates imposed by each taxing unit (other than school districts) in state in descending order no less.
Electronic wall of shame!



Taxation
SB 1760




- Holding folks accountable
 - Allowing designated lessee to act for owner on tax matters
 - Allowing electronic signature on forms
 - Allowing use of photocopies, faxes and electronic copies of tax forms in lieu of original
 - Allowing refund on exemption without application
 - Requiring refund resulting from tax roll correction
 - Court may give preference to testimony of certain certified licensed appraisal district employees in hearing.



Taxation

- Residence Homestead Exemptions
 - Homestead exemption for surviving spouse of deceased disabled vet – HJR 75 and HB 992
 - Extends homestead exemption for surviving spouse with a life estate -- HB 1022
 - Requiring additional steps before canceling 65+ exemption – SB 833
 - Extends homestead exemption to owner temporarily absent for military service inside the US – SB 833



Other Ad Valorem Tax Exemptions

- Eggs are farm products – dagnabit! *Did you grow up in a city or what?* HB 275 **EXEMPT**
- Solar exemptions, like the sun, are forever – we hope HB 706 **EXEMPT**
- Equipment for collecting and passing gas is exempt HB 994 **EXEMPT**



Other Ad Valorem Tax Exemptions

- Old people need farms too HB 1464 **EXEMPT**
- National Hispanic Institute HB 3623 **EXEMPT**
- VFW – Veteran’s Organizations (Do you think that includes the beer?) SB 918 **EXEMPT**



Appraisal Review Board Bills

- Defining “Comparable properties” and pro se representation (HB 2083)
- Pretrial settlement discussions and schedule in tax appeals (SB 593)
- Changes in binding arbitration procedures under Chapter 41 Process (SB 849)
- Changes in making a record of a protest hearing (SB 1368)
- Exceptions to exparte communication with ALJ (SB 1468)



Tax Sales

- Registered bidder requirement (HB 3951)
- Virtual courthouse steps? Online bidding at tax sale (SB 1452)
- Notice to AG on tax sale proceeds (SB 1725)



Limitations on Use of Capital Appreciation Bonds HB 114

- Maximum Term of 20 years
- Not more that 25% of issuers outstanding debt
- General prohibition on extending maturities through refunding except under certain defined circumstances
- Items that can be purchased with proceeds are limited and must have longer useful life than maximum maturity of bonds
- CABS ok for refunding and transportation projects



Elections

*NOTE: All bills discussed have an effective date of September 1, 2015 unless specifically stated otherwise.








Changes in May Elections

HB 2354 – amending Section 41.001(a) and SB 733 amending Section 41.0052(a)

- The date of the May uniform election is now the **first** Saturday in May.
- A political subdivision may change the date of its general election to the November uniform election date. The cutoff is December 31, 2016.
***Effective date: June 19, 2015**
- This change **does not** apply to counties or municipal utility districts.



Changes In Definition Of "Holiday"

SB 1703 amending Section 1.006(f)

- Definition of "national holiday" includes day taken in lieu of a federal holiday when there is no U.S. mail delivery.



Time For Ordering Election

SB 1703 amending Section 3.005(c)

- An election held on a uniform election date must be ordered by the **78th** day before election day.
 - **NOTE:** Senate Bill 1703 also covered date changes dealing with primary elections and constitutional amendment elections, but those sections will not be covered in this presentation.



Date for a Special Election to Fill a Vacancy

SB 1703 amending Section 201.052(a) and Section 201.052(b)

- A special election to fill a vacancy shall be held on the first uniform election date occurring on or after the 46th day after the date the election is ordered.
- If a law outside the Election Code allows the holding of a special election to fill a vacancy earlier than the date mentioned above then that law controls.





Requirements For Candidate Application
SB 1073 adding section 141.031(M)

- Mailing address and email **relating to the candidate's campaign** must be included on the application.
- NOTE: There are other sections of Senate Bill 1073 that cover new requirements for primary elections, but they will not be covered in this presentation.

Qualifications For Office
HB 484 amending Section 141.001(a) and adding Section 601.009 to the Government Code

- Candidate or appointee must be registered to vote for at least **six (6) months** in the territory from which the office is elected.
- A person must be a registered voter to **qualify** for a public office.
- These do not apply to members of governing bodies of navigation or irrigation districts, or conservation and reclamation districts.

Candidate Filing Dates
SB 1703 amending Section 11.055(a), Education Code; SB 1703 amending Section 143.007(c), 144.005(d) and Section 201.054(a)

Entity	Election Type	Old Dates	New Dates
School	Any	71st day before election day	78th day before election day
City	Any uniform election date	78th day before election day in November of even years, and 71 days before for any other uniform election date.	78th day before election day
Political subdivision	Any uniform election date	78th day before election day in November of even years, and 71 days before for any other uniform election date.	78th day before election day
Any	Special election (Fill a Vacancy)	62nd day before election if ordered 70 or more days out and 45th day before election day if ordered btwn 57 and 70 days before election day.	62nd day before election if ordered 70 or more days out and the 40th day before election day if ordered btwn 46 and 70 days before election day.

Write-in Candidate Filing Dates
SB 1703 amending Section 146.025(a); Section 144.006(b) and Section 146.054(b)


Entity	Election Type	Old Dates	New Dates
City	General election for state and county officers	78 days before election day	74 days before election day
City	Any other uniform election date.	71 days before election day	74 days before election day
Political Subdivision	General election for state and county officers	78 days before election day	74 days before election day
Political Subdivision	Any other uniform election date.	71 days before election day	74 days before election day

Candidate Withdrawal Deadlines
SB 1703 amending Section 145.092(b) and Section 145.092(d)

Entity	Election Type	Old Dates	New Dates
Any	Any election that is not held in November of even years.	If filing deadline is 62nd day before election day then candidate cannot withdraw after the 53rd day.	If filing deadline is 62nd day before election day then candidate cannot withdraw after the 57th day.
Any	Runoff Election following an election that is not held in November of even years.	May not withdraw from the election 3 days after the main election.	May not withdraw from the election 3 days after the final canvass of the main election.


Write-in Candidates Withdrawal Deadlines
SB 1703 amending Section 144.006(c), and 146.054(c) And Section 146.083

Entity	Election Type	Old dates	New dates
Any Entity Except a County	Any election on a uniform election date.	N/A	71st day before election day.
Any	Special election to fill a vacancy.	N/A	5 days after the deadline for filing.




When Candidate Name Is Kept On or Removed From The Ballot
SB 1703 amending Section 145.096(a) and Section 146.0301(d)

Entity	Election Type	Old Law	New Law
Any	Any election not held in November of even years.	<p>A candidate's name shall appear if candidate:</p> <ol style="list-style-type: none"> 1) dies on or after the 2nd day before the filing deadline; 2) is declared ineligible 3rd day after the filing deadline; 3) is declared ineligible after the 53rd day before election day when filing deadline is 62 days before; or 4) is declared ineligible after the 71st day before election day in election where filing deadline is 78 days before election day. 	<p>A candidate's name shall appear if candidate:</p> <ol style="list-style-type: none"> 1) makes no change 2) is declared ineligible 5th day after the filing deadline; 3) is declared ineligible after the 57th day before election day when filing deadline is 62 days before election day; 4) makes no change.
Any	November of even years (General Election for State & County Officers)	A write-in candidate's name shall be omitted if withdrawal is on or before the 67th day before election day.	A write-in candidate's name shall be omitted if withdrawal is on or before the 71st day before election day.



Filling A Vacancy in the Legislature by Expedited Ballot
SB 1779 adding Section 203.013(h)


- The order of the candidates' names on the runoff ballot shall be the order of names from the original ballot.






Early Voting – Application For Ballot By Mail Required
HB 1927 amending Section 84.007(c), 84.007(b)(e) and adding
Section 84.038

- May be submitted at any time during the year.
- The early voting clerk must designate an email address for receipt of an application.
- Can be cancelled for a single election.



Early Voting – Application For Ballot By Mail Required
HB 1927 amending Section 84.001(e) and SB 1703 amending
Section 86.008(a)

- Application received after the deadline for a main election will be accepted if received **11** days before runoff date.
- Early voting clerk must mail out a replacement application if an incomplete one is received by the **18th** day before election day.



Early Voting – Application For Ballot By Mail -
Criminal Offenses
HB 1927 amending 84.004(a)

- Class B misdemeanor if a person signs an application as a witness for more than one person in the same election, or for more than one person in the same year.
- Class B misdemeanor - up to 180 days in jail, a fine of up to \$2,000, or both.
 - NOTE: Each violation constitutes a separate offense.



Early Voting – Annual Ballots By Mail
HB 1927 amending Section 86.0015 and adding Section 86.0015(b-1)

- If an application does not specify an election, or more than one election is selected it applies to every election held that year.
- If voter moves or registration is cancelled then no other ballots will be sent.
- Cut-off date for submission is the **11th** day before election day.



Early Voting – Annual Ballots By Mail
HB 1927 adding Section 86.0015(c)(d), Section 86.006(a-1)
and SB 1703 amending Section 86.008

- The county clerk must provide a list of voters who have applied for ballots by mail.
- The early voting clerk **must** provide a mail-in ballot to each voter on the list.
- A voter may physically deliver a marked ballot to the early voting clerk's office while the polls are open on election day. The voter must provide ID.



Early Voting – Processing Early Voting Results
SB 383 amending section 87.0222(a); SB 1703 amending
Section 65.051 and Section 87.125(a)(a-1)

- In large counties ballots by mail may be delivered between the **9th** day before the last day for early voting and 7 p.m. on election day.
- EVBB has until the **9th** day after election day to count provisional and overseas ballots.
- For the General Election for State and County Officers the EVBB has until the **13th** day.



Early Voting – Processing Early Voting Results
HB 2366 amending section 87.122(c)

- Early voting clerks must mark which voters have voted early and deliver that list to the presiding judge of the election precinct.



Early Voting – Deadline For Application & E-mail Transmission of Balloting Materials
SB 1703 amending Section 101.052 and HB 2778 amending Section 101.104


- Deadline to submit a FPCA is **11** days before election day.
- A military or overseas voter may receive their balloting materials via email.
 - NOTE: The Federal Post Card Application is for absent Uniform Service members, their families, and citizens residing outside the U.S. only.






Election Workers – Appointment of Tabulation Supervisor
HB 1026 amending Section 127.003(b)

- Must be a registered voter of the political subdivision **or** be an employee of the political subdivision that adopts or owns the voting system.
- NOTE: Effective **June 17, 2015**.



Election Workers – Disclosure of E-mail Address and Phone Number
HB 2160 adding Section 32.076(a) and 32.076(b)

- An e-mail address or personal phone number of an election judge or clerk is not public information.





Optional Procedure: Appointing Volunteer Deputy Registrars
SB 142 adding Section 13.048

- Counties may provide Secretary of State developed training and tests for appointed deputy registrars.
- Deputy registrars must be tested.
- Upon passing the test that person is a deputy registrar.
- The county must educate about all laws regarding voter registration.

• **Effective date: June 20, 2015**

Termination of a Volunteer Deputy Registrar
HB 621 amending Section 13.036(b) and 13.033(b)

- Appointment can be terminated if a voter application has been destroyed or altered, or the responsibilities of a deputy registrar are not being performed.
- The appointment certificate must state the reasons that a deputy registrar can be terminated.

Voter Registrars Must Submit Additional
Voting History Information
HB 2050 amending Section 18.069

- Voter registrar must include a notation of the voting method used by a voter.



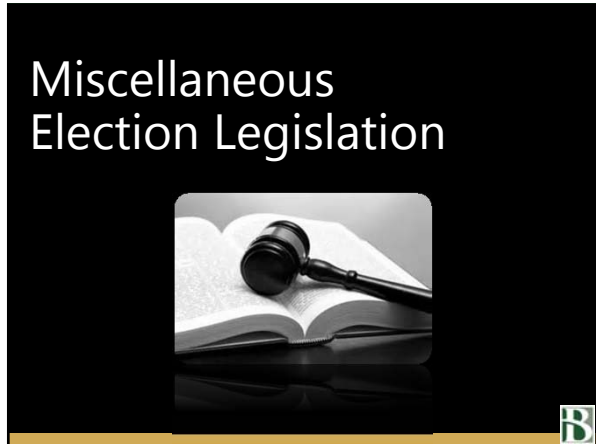
Regulating Political Funds and Campaigns



Reporting By Specific Purpose Committee
– Authority with Whom Reports Are Filed
HB 1114 amending Section 254.130


- A specific-purpose committee **created to support or oppose a bond measure by a school district** shall file reports with the Texas Ethics Commission.






Required Use of County Voting Precincts
HB 2027 amending Section 42.002(a) and 42.002(c)

- All elections on uniform election dates must use the county precincts and polling places.
- Exception for political subdivisions in May elections that either
 - 1) conduct early voting by personal appearance at each permanent or temporary branch polling place on same days and the same times as voting at the main early voting polling place,
OR
 - 2) do not have permanent or temporary branch early voting polling places



Election Notice
HB 2721 amending Section 85.007 by adding (d) and (e)

- Election notice must be posted on a political subdivision's website, if a website is maintained. ***Effective date: June 19, 2015.**
- For general election, the notice should be forwarded to the SOS for posting on its website.



Miscellaneous Changes

HB 2900 amending Section 122.001(a) and HB 3157 amending Section 2.081 by adding (c)

- A voting system can only be used if it meets standards adopted by the Election Assistance Commission.
***Effective date: June 1, 2015**
- A county election officer may use a single combined notice of cancellation for entities receiving services under an election contract.



Interstate Voter Registration Crosscheck Program

SB 795 adds Section 18.062

- Calls for a program to maintain the statewide voter registration list and to prevent duplication of registration in more than one state or jurisdiction.



Restrictions on the Assessment of Fee Charged For Issuance of Certain Birth Records

SB 983 amending Section 191.0046, Health and Safety Code

- A fee cannot be charged to a person trying to obtain a birth record for the purpose of obtaining an election identification certificate.
***Effective date: May 27, 2015**



Changes to Program Allowing Certain Military Voters to Vote by E-mail

SB 1115 amending Sections 105.004(b), (c), (d), and (e)

- Allow the SOS to select a number of counties to participate in a program to allow military overseas on active duty to cast a ballot electronically.

• ***Effective date: June 15, 2015**



Amendment to List of Acceptable Photo ID for Voting

- Amends the list of acceptable identification, to meet photo ID requirements when voting, to include licenses to carry a handgun instead of a concealed handgun.

• ***Effective date: January 1, 2016**



Texas Voter ID Law Makes Headlines





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