

**The Unintended Consequences of the 100 % Disabled Veteran Property Tax
Exemption in Killeen, Texas**

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Introduction

Every two years, aligning with the Texas state budget approval process, the state collects over \$200 billion in state taxes, fees, federal receipts, and several other sources of revenue. These funds are used to pay for all the expenses of the state government. Texas is considered a relatively low tax state, in spite of being a high property tax state. There are approximately twelve taxes that provide 90 % of state taxes collected in Texas, with the state sales tax making up about 58 % of all tax revenue. In 2017, the total tax revenue increased 2.4 % with an additional \$49.6 billion in revenue. (Glenn Hagar, 2017)

Texas has had some version of property tax since Texas won its independence from Mexico. Early after Texas gained independence, property taxes supplied 50 to 75 % of all state tax revenue; however, property tax legislation has seen several changes since that time. In the early 20th Century, the Texas State Legislature approved legislation for the removal of portions of the state's general revenue property tax collections to give that control to local governments and local taxing units. During this time, the state levied three different types of property taxes, one dedicated to general revenue, one to the school funding and a third to pay for the pensions of Confederate veterans. In the 1950's, Texas voters approved a constitutional amendment allowing the Confederate veterans portion of the property tax to be used to finance the construction of new state buildings; that tax was repealed in 1979.

Also in 1979 Texas lawmakers approved some much needed reforms to provide a mechanism to standardize the overall administration of local property taxes. These reforms were largely the brainchild of one state legislator, Representative Wayne Peveto from Orange, Texas. Representative Peveto saw that some taxing units had not reappraised their property in their taxing districts in many years, while many others had reappraised their properties much more frequently. These situations created a large disparity with some districts appearing to be wealthier than they were when compared with the taxing units that had not reappraised their properties on a more regular basis. There was no standard used across the state as to how appraisals were to be conducted or what the qualifications were to be tax appraisers. Further, there was no standardization in the types of property that were placed on the tax rolls. Some taxing units were levying taxes on personal property such as chickens and cars, and while others only taxed real property. The "Peveto bill" did pass in 1979 after several attempts in previous legislative sessions. That bill basically formed the foundation of the property tax system that we have in Texas today. (Haney, 2015)

In 1982, Texas eliminated all forms of state property tax. Property taxes since then have been assessed and administered at the local level, primarily by local governmental entities, school districts and special purpose districts. Property taxes are the primary source of revenue for most local governments. Since Texas does not have a state income tax; property taxes bring in the most revenue of all taxes to local governmental taxing units. Property taxes pay for

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schools, infrastructure, roads, police and fire, libraries, parks and a variety of other services provided normally provided by local governments. Texas state law allows for a variety of property tax exemptions for property owners that qualify for the exemptions. Texas law requires the property owners apply for an exemption and the filing deadline for applying for an exemption is before May 1st of every year. There are a variety of property tax exemptions in Texas, though most are applied to residential properties. Some of the most prevalent residential property tax exemptions are general residence homestead, age 65 or older, disabled veterans, surviving spouse of a disabled veteran, and spouse of a first responder.

The property tax exemption that this paper is focused on is the 100% disabled veteran property tax exemption and how it negatively impacts military-connected communities such as Killeen, Texas. The next few pages will serve as an introduction to property taxes and property tax exemptions in Texas and how they work. Mainly the paper will focus on the unintended consequences and how the City of Killeen is disproportionately impacted from the 100% disabled veteran property tax exemption and how military-connected communities are dealing with the challenges presented by this exemption. Killeen and cities surrounding Fort Hood are experiencing disproportionate and growing impact from the disabled veterans' exemptions. The final pages of the paper will discuss what the future may hold for communities and their disabled veteran population if the State of Texas does not appropriately reimburse those military impacted communities for their fair share of loss of property tax revenue from this particular exemption.

The value of this paper will assist in the efforts to change legislation during the 86th Texas Legislative Session to ensure that the state will not extend new property tax exemptions without commensurate state funding. The Legislature must provide a larger and more stable funding mechanism for local government disproportionately impacted by current property tax exemptions for 100 % disabled veterans.

Historical Context

Local governments are authorized by the Texas Constitution to levy all property taxes. All real and tangible personal property, unless required or permitted to be exempt by the Texas Constitution, must be taxed in proportion to its value. Since property tax is assessed and administered locally, the State of Texas Comptroller adopts rules establishing minimum standards for the administration and operation of an appraisal district.

(comptroller.texas.gov/taxes/property-tax/exemptions, 2018) Appraisal districts are organized to administer the levy or tariff of property taxes for each local governmental taxing unit. Appraisal districts are governed by a board of directors, five directors of which are appointed by all of the local taxing units that participate in that specific appraisal district. To be eligible to serve on the board, the director must be a resident of the district and must have resided in the district for at least two years prior to taking office. Property taxes are levied on property that includes land, any improvements, mines or quarry, minerals, timber, etc. All taxable property is appraised at its market value as of January 1st each year, either using the cost method of appraisal, the income method of appraisal or the market data comparison model of appraisal.

If the chief appraiser uses the cost method, he uses the cost data from generally accepted sources making appropriate adjustments for physical, functional or economic uselessness. In other words, he relies on the estimate of cost required to replace the property with one of equal utility.

If the income method of appraisal is deemed to be the most appropriate method to use to determine the market value, the chief appraiser will analyze rental data available or the potential earnings capacity of the property, or both, to estimate the gross income potential of the property. In commercial properties this amounts to what an investor would be willing to pay for the property in anticipation of the future income that the property might generate.

If the chief appraiser uses the market data comparison method to determine the market value of real property, the chief appraiser bases the appraisal on comparable sales data, adjusting the comparable sales to the subject property. This market data approach is most appropriate for determining the value of single residential properties. (Haney, 2015)

Property taxes are levied using only two rates; the maintenance and operations (M&O) rate and the interest and sinking (I&S) rate, which is dedicated to debt service. In Texas, the maximum property tax rate for cities with populations greater than 5,000 is \$2.50 per \$100 in property value. For cities with a population less than 5,000, the maximum property tax rate is \$1.50 per \$100 of property value. The average property M& O tax rate for Texas cities is \$0.418 and \$0.163 for I&S portion of the tax levy. (Haney, 2015)

Tax rates must be adopted by the governing bodies of the local governments before the later of September 30th or the 60th day after the date the taxing unit or local government receives their certified appraisal rolls. Many in local government would agree that Texas has a strange way of determining tax rates, which causes confusion for the public when trying to understand it. Very specific motions by the governing body must be made to adopt the rates. If the tax rate is not adopted by the deadline, the tax rate for that year is the lower of the effective rate or the tax rate adopted in the prior year.

What is the effective tax rate? For cities, counties and special districts it is the tax rate that will raise the same amount of tax revenue as the previous year based on current year taxable values. In simple terms, it means no new revenue will be generated. If values increase for that local taxing unit, the effective rate would be less than the tax rate that was adopted in the prior year:

$$\frac{\text{Last Year's Levy} - \text{Lost Property Levy}}{\text{Current Total Value-New Property Value}}$$

What is a rollback tax rate? The rollback tax rate is the rate that would bring in additional tax revenue above the effective tax rate without triggering a local election for reducing an adopted rate for taxing units other than schools. The formula for local governments other than schools, permitting an 8% increase in revenue, is:

$$\begin{aligned} & (\text{Effective Maintenance \& Operations Rate} \times 1.08) \\ & + \\ & \text{Current Debt Rate} \end{aligned}$$

Each taxing unit must calculate its effective and rollback tax rates and publish notices in the local newspaper. Public hearings are required to consider proposed tax rates if they exceed the lower of the effective tax rate or the rollback tax rate. Two public

hearings are required to consider the proposed rate that exceed the lower of the effective or rollback tax rate. Local taxing units that adopt a tax rate higher than the rollback rate are subject to an election or a petition process whereby voters may demand that an election be held. Either 7% or 10% of registered voters(depending on the tax levy), may submit a petition to the governing body of a taxing unit within 90 days after the tax rate adoption to call an election. If successful, the adopted tax rate would be reduced to the rollback tax rate, which is still an 8% increase over the prior year. (Texas Taxpayers and Research Association, 2018)

Research

Exemptions reduce the appraised value of property and, as a result, the overall tax bill. The state requires that there be a mandatory school property tax exemption for homeowners, which is currently set at \$25,000. Local governments can offer their own exemptions or other tax value reductions on certain types of property as well. In 1979, the Texas State Legislature passed a partial exemption for any property owned by disabled veterans and surviving spouses and children of disabled veterans. It also provides a partial exemption for residence homesteads that are donated at no cost at or not more than 50 % of the good faith estimates of it the market value to disabled veterans by non-profit agencies; this is extended to surviving spouses who have not remarried.¹ These veterans' exemptions are codified in the Texas Tax Code, Sections 11.131, 11.132, 11.133, 11.22 and 11.23(a). The amount of the property tax exemption is determined by the percentage of a military service connected disability. A disabled veteran who receives 100 % disability compensation due to a service connected disability and a rating of "100 % disabled" or "individual unemployable" from the United States Department of Veterans Affairs is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.² If the veterans qualify for the exemption after January 1st of the tax year, they receive an exemption for the applicable portion of that year immediately upon qualifying for the exemption. However, if the property no longer qualifies in a year, the exemption is removed for that portion of the tax year.³ Killeen has incurred the revenue loss of the percent disabled exemptions since 1979.

In 2009, the Texas State Legislature passed House Bill 3613, exempting the 100 % disabled veteran from 100 % of the property tax on homestead property In 2011, legislation was passed extending the 100% disabled veteran surviving spouse 100% property tax exemption and applying it retroactively to spouses in 2015. If the surviving spouse is eligible for the exemption

¹ Tex. Tax Code §11.132

² Tex. Tax Code§ 11.131

³ Tex. Tax Code §§11.42,26.10 © and 26.1125

and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The surviving spouse cannot remarry and continue to receive that exemption. In 2015 the legislature passed the disproportionate impact qualification and a state reimbursement measure. Killeen is a qualified community because it is contiguous to Fort Hood and meets the 2% total revenue loss standards. The disproportionate impact qualification and reimbursement is specific to the 100 % disabled veteran and spouse exemptions, but it does not account for those less-than-100% percent disabled veterans, spouses and children exemptions which make up 11 % of Killeen's total loss. Reimbursement funding is appropriated each biennium, but is limited by budget constraints; it does not keep pace with exemption growth, which means that the reimbursement is covering a smaller fraction of the total loss each year in Killeen.

Killeen is home to Fort Hood, the largest single site employer in Texas with a \$25 billion impact in the state's annual economy. Fort Hood serves as the duty station for military service members, and Killeen serves as home to many of their family members. Killeen embraces the honor of being the home of many soldiers and veterans. City leaders and staff work hard to make Killeen a community where they choose to live, work and play; both during and after their service to the country is complete. Because of the State of Texas honors partially and fully disabled veterans with property tax exemptions, leaves cities struggling to accommodate the reduced funding caused by these exemptions. The cities surrounding Fort Hood are disproportionately impacted by these exemptions resulting in an increased tax burden on active duty soldiers, non-disabled veterans, military-connected families, and civilians; this causes a reduction of services for all. It is unlikely that this was the State Legislature's intent. It is time for Texas to honor the promise it made to disabled veterans by sharing the impact of this exemption equitably across the state.

On September 5, 2018, Governor Abbott issued an Executive Order creating the Governor's Committee to Support the Military . This committee was important to the Governor because Texans serve at home and aboard with many veterans choosing to call Texas home. A study by the Council on Foreign Relations (Governor's Committee to Support the Military 2018 Report, 2018) indicated that Texas had the second largest number of enlisted recruits. Also detailed in the report was that over 1.6 million veterans lived in Texas, as of September 2015, which is the second largest population of veterans in the United States. Within the United States there are 15 military installations that generate over \$101 billion in output, and almost \$40 billion is disposable personal income. The United States military is one of Texas' largest industries.

The Committee was created to keep Texas a military friendly state. There were five charges from the Governor:

- Study and make recommendations on how best to maintain and enhance military value at existing military installations in Texas;
- Study and make recommendations on how best to make Texas a more attractive destination for additional military missions;
- Collaborate with local governments, and chambers of commerce to explore surrounding civilian infrastructure and identify competing and complementary needs between private development, the rights of private landowner, and military necessities;
- Examine the 2005 criteria used by the Base Realignment and Closure (“BRAC”) Commission and identify strategies to avoid future base closures; and
- Coordinate with the Texas Military Preparedness Commission and the Texas Military Values Task Force.

The findings and recommendations of the report were intended to enhance the lives of military service members and their families while also improving the state’s position in regards to the next round of BRAC. Recommendation number eight was to mitigate the impact of lost property tax revenue due to the disabled veterans’ property tax exemption to those military connected communities. The committee found that the loss of property tax revenue from this growing population of disabled veterans was having a negative impact on the quality of life in the surrounding cities and could lead to increased taxes and/or fees in these cities. The recommendation was that eligibility for the reimbursement program should expand so that all counties with a military installation, the cities in that county, and cities in an adjacent county would be provided a full reimbursement; this would apply for cities near the installation, but not contiguous to the installation. The proposed legislation should also fully fund the reimbursement program to provide eligible cities a reimbursement of 100% of their lost revenue. (KXXV.com, 2018)

Methodology

Research for this paper includes an interview with Hilary J. Shine, the City of Killeen’s legislative staff representative. This interview revealed very specific information that indeed related to how this current legislation is hurting the City of Killeen and surrounding military communities.

Question: What is the current impact of the 100% disabled veteran property tax exemption to Killeen?

Answer: “In fiscal year 19 our loss was \$4,758,573. Additionally, the % disabled exemption loss that was not eligible for reimbursement totaled \$542,075. In fiscal year 20 our loss was \$5,611,240. This is from the appraisal district estimate, and additional % disabled exemption loss not eligible for reimbursement equals \$545,033. The City of Killeen has experienced a more than \$20 million

dollar loss in ad valorem tax revenue since FY 15. More than half of that loss has occurred in the last four years. Current year revenue loss is estimated at \$5.3 million. The 100 % disabled veteran's exemption is growing at a rate of approximately 25% per year."

Question: How much property value has been lost due to this exemption?

Response: "As of FY 19 - \$19,820,265 (reimbursed \$2,957,923 for FY 15, 16, 17; we are estimating receipt of additional \$1,216,494 for the FY 18 loss), as of FY 20 - \$25,431,505 tax revenue is lost. \$707 million is now exempted from the Killeen property tax roll, which is more than 11.3 % of our taxable base. By comparison, the average impact on cities across Texas is 0.59 %. The total veterans' exemption annual loss for fiscal year 2019 will be \$5.3 million and growing by more than 20 % per year. This represents nine cents on the tax roll, and by 2023, that number reaches to fourteen cents.

Question: What can be done to alleviate this current tax implication to Killeen?

Response: "In the short-term, our best solution is to seek increased reimbursement funding and to prevent further extensions of veteran benefits without full state support. "

"Ongoing efforts are concentrated on educating all levels of the Legislature from membership to committee chairs and members to the governor. Two major points we're making are that the disproportionate impact is significant at 20 times the state average and that the consequences of this impact are harming veteran and soldier quality of life and military value ultimately threatening the future of Fort Hood. We are making significant headway with these points and even had a specific mention of this threat in the Governor's Committee to Support the Military 2018 Report."

"The ultimate answer is for the state to take responsibility for the benefits it granted rather than leaving it to cities to bear."

"If successful with additional funding in this session, our work is not done. The funding covers just the biennium with no guarantee that funding will always be appropriated. We also have the ongoing struggle with exemption growth year after year. I have a long list of "fixes" that we will continue to explore and try to make headway on in coming years."

Question: Is the City against this property tax exemption?

Response: "The City is opposed to any property tax exemption granted by the state that is not fully funded by the state. These are unfunded mandates that erode our ad valorem tax base."

"The City of Killeen does not oppose proposed state-issued veterans exemptions, as long as the legislation creates a mechanism for the state to pay for the exemptions fully, rather than creating a further disproportionate impact on Killeen through unfunded mandates."

Question: How does this property tax exemption impact other cities in Texas?

Response: “Most other Texas cities are minimally impacted (0.59% of ad valorem revenue or \$55,000 per year). The disproportionately impacted communities (Killeen, Harker Heights, Nolanville, Copperas Cove, and some cities near San Antonio) have impacts at more than 10% and millions of dollars per year. We’ve done a significant amount of research to determine statewide data, and those numbers are telling and compelling. They have been the key to our successes thus far this session. We have also worked with Representative Buckley to commission an interim study of veterans’ exemptions. If approved, this will be an official report by the Comptroller and should carry significant weight in future discussions.”

The impact on Killeen’s ad valorem tax revenue is twenty times the state average. Around the state the impact looks like this:

Harker Heights	11.37%
Killeen	11.31%
Nolanville	11.02%
Cibolo	10.79%
Copperas Cove	9.86%
Kempner	7.83%
El Paso	1.84%
Abilene	1.28%
San Antonio	1.31%
Corpus Christi	1.16%
Fort Worth	0.37%
Austin	0.22%
Dallas	0.07%
Houston	0.05%

This information was provided from each appraisal district for each city listed above.

Question: How will the City cope with this continuing loss of property tax revenue if legislation does not change to fully reimburse the military impacted communities?

Response: “There are two strategies: increase taxes and/or fees or cut expenses through cutting services. We will also continue to seek financial relief from the state through the current system or by developing other means.”

Future Considerations

While veteran’s exemptions now remove more than 11 % of ad valorem value from Killeen’s tax base, the taxable base is growing by an average of only 2%, because new veterans’ exemptions outpace that growth at a rate of more than 20 % each year. The property value loss is \$707 million of \$6 billion property value. This is eroding Killeen’s tax base and thus our ability to provide essential services like public safety and quality of life services such as parks, and public libraries that also serve veterans, soldiers and civilians. The annual revenue loss is \$5.3 million and the tax rate equivalent impact is nine cents on the total tax rate of \$.07498 per \$100 of valuation.

Another important note is that Bell and Coryell Counties as well as the cities of Killeen and Copperas Cove are currently the only entities eligible for any state reimbursement. The state has appropriated some funding to a reimbursement account over the last two biennia, but it is currently inadequate for the task at hand. That reimbursement amount must be increased to account for a full reimbursement for those impacted communities. Here is a breakdown of those figures and what has been requested as we fight through this session...

State Year	16	17	18	19	20	21
Requested	\$3.25 m	\$4.56 m	\$6.33 m	\$8.3 m est.	\$20 m.	-
Allocated	\$2.5 m	\$2.5 m	\$3.25 m	\$3.25 m	\$8.5 m*	m* \$11.5 m*

*an additional \$5 million has been requested for the 20-21 biennium if Harker Heights is included

Killeen is supporting House Bill (HB) 1 which has \$20 million included in the state’s base budget for disproportionate impact payments. As of this date, the bill has passed the House, but now has to survive the Senate. It will ultimately be decided by a conference committee at the very end of the legislative session in May 2019. House Bill 634 is the bill that would make Harker Heights, our neighboring city, eligible for reimbursement from the state. Killeen is supportive of that bill. There is also a budget rider that would add \$5 million to the reimbursement if HB 634 passes. The rider in in the Comptroller’s budget has made it through the House, but again, this bill depends on the vote in the Senate.

There is one more rider of note in the appropriation bill that has passed the House. The rider (HB1, Amendment #14) would require the Comptroller to commission a study of the property tax loss of the 100 percent disabled veteran exemption in every county in which a military installation is located, all contiguous counties and all cities within those counties.

Killeen is opposing House Bills 4184 and 716, because they are proposed with no state funding associated with either bill and the impact or cost associated is just passed down to the local governments to pay. This would be an additional loss to Killeen as they are not included in the appropriation for disproportionate impact payments. Basically, passage of either of these bills would offset any reimbursement gain made this biennium. House Bill 4184 is not moving as of this date. The author signed onto HB 716. HB716 and HJR 44 are set for a hearing before the House Ways and Means on 4/24/19. Killeen is prepared to testify against this bill because of its disproportionate and negative impacts to our community, and the soldiers, veterans and families of Killeen.

Conclusion

State-enacted property tax exemptions have created a disproportionate impact on Killeen and have reached twenty times the statewide average. This number is increases by an average of 25 % each year. At more than \$5,000,000, the annual dollar impact for Killeen is more than double that of Fort Worth triple that of Austin and more than seven times that of Houston and Dallas.

The growth in the veterans' exemption is now offsetting the economic impact of new property growth. With growth in population, but no growth in revenue, the City of Killeen must reduce service levels to balance the budget. This reduces the quality of life for the disabled veterans, non-disabled veterans, active duty soldiers, military family members and civilians who have chosen to call Killeen their home.

The State must recognize the extremely disproportionate impact of state veterans' exemptions in Killeen and the immediate surrounding areas. It must recognize the full dollar loss incurred annually. And it must not extend new exemptions without commensurate state funding. Providing a larger and more stable funding mechanism for local governments disproportionately impacted by current exemptions is a necessity that must be addressed in the current legislative session. Finally, the State must recognize that the negative impact to Killeen and the communities surrounding Fort Hood threatens the military installation's value and its \$25 billion annual economic impact in Texas.

Current legislation is underway to increase the amount set aside to fund full reimbursement for those communities that are disproportionately impacted by this exemption. Killeen's staff and lobbyist are testifying before the Ways & Means Committee and working with our state representatives to ensure that the state does the right thing and honor their commitment. However, more bills are being filed that would inflict more harm if funding mechanisms are not added to fully reimburse communities for the loss of property tax revenue. These bills include:

HB 634 – would include Harker Heights in the eligibility for state reimbursement (SB 283 is companion bill) (House Bill 634, 2019)

<https://capitol.texas.gov/tlodocs/86R/billtext/pdf/HB00634I.pdf#navpanes=0>

HB 272 – would extend 100% exemption to spouse of service member killed or fatally injured in the line of duty (SB 196 is companion; HJR 23/SJR 47 are constitutional amendments) (House Bill 272, 2019) (Senate Bill 196, 2019) (House Joint Resolution, 2019) (Senate Joint Resolution, 2019)

<https://capitol.texas.gov/tlodocs/86R/billtext/pdf/HB00275I.pdf#navpanes=0>

<https://capitol.texas.gov/tlodocs/86R/billtext/pdf/HJ00023I.pdf#navpanes=0>

HB 4184 – would give veterans with 10 to 99% disability rating equal percentage reduction in property tax (HJR 131 is constitutional amendment), creating an additional annual loss of at least \$3.5 million for communities

<https://capitol.texas.gov/tlodocs/86R/billtext/pdf/HB04184I.pdf#navpanes=0>

HB 716 – would give those with 80 to 99% disability rating an equal percentage reduction in property tax.

HJR 44 – would give an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran based on the disability rating. This would require a constitutional amendment, creating an additional annual loss of at least \$2.5 million for communities. (House Bill , 2019)

<https://capitol.texas.gov/tlodocs/86R/billtext/pdf/HB00716I.pdf#navpanes=0>

These bills will further erode finances in the military-impacted communities and again force the hand of many military-impacted communities to reduce services, raise user fees, or opt for a combination of the two.

On May 26, 2019, the 86th Legislative Session ends, and no further action will take place on this issue unless the governor calls the Legislature into a special session. It is the desire of this

author that the 86th Legislature addresses the damage done by the existing unfunded mandates regarding veterans' tax exemptions and approves the full reimbursement to the military impacted communities that are continuing to provide the needed municipal services to disabled veterans, and their surviving spouses. Otherwise the current legislation will only further erode Killeen's ability to continue serving those who have honorably served us. This current property tax exemption is simply not sustainable for military connected communities such as Killeen, Texas.

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