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*Comptroller*

TO: Assessors of Property

FROM: Office of General Counsel

DATE: August 9, 2021

RE: **SUMMARY OF RECENT LEGISLATION**

### **I. Comptroller Legislation**

#### **PUBLIC CHAPTER NO. 194**

Removes references to the Office of Local Government and replaces with the Comptroller of the Treasury.

#### **PUBLIC CHAPTER NO. 262**

Permits a one-time change to the statutory deadline of January 1, 2022 for counties to certify their districts if the data from the U.S. Census Bureau is delayed past September, 2021.

### **II. Other Legislation Involving Property/Property Taxes**

#### **PUBLIC CHAPTER NO. 138**

“Commercial Property Assessed Clean Energy and Resilience Act”: Authorizes local governments to establish and adopt commercial property assessed clean energy and storm resiliency (C-PACER) programs that ensure that free and willing owners of agricultural, commercial, industrial, and multifamily residential properties will be able to obtain low-cost, long-term financing for qualifying improvements. “Qualified improvement” means a permanent improvement installed and affixed to commercial property to: decrease energy consumption or demand; support the production of clean, renewable energy; decrease water consumption or demand; allow for reduction or elimination of lead from water used for drinking or cooking; or increase water or wastewater resilience. Relative to property assessors, provides that a local government may contract with another local governmental entity, including a county assessor of property, to perform the duties of the local government relating to the billing, collection, enforcement, and remittance of special assessments imposed pursuant to this act.

#### **PUBLIC CHAPTER NO. 383**

Extends, from March 1 to March 15, the deadline by which a landowner must file with the assessor of property an application for land to be classified as agricultural, forest, or open space land; deletes a provision of present law that prohibits refund of rollback taxes, which result from

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disqualification or withdrawal of land from classification as agricultural, forest, or open space for property tax purposes, when the taxes have been collected at the request of the buyer or seller at the time of the sale.