

PROPERTY TAX BILLS IN THE 2025 TEXAS LEGISLATURE 89th REGULAR SESSION

Last Updated: February 13, 2025

The Texas Legislature has begun its 89th Regular Session. Thousands of bills have been filed. Below are brief summaries of the bills that we think will be most interesting to MVBA's clients. Of course, we will be happy to assist our clients who have questions about legislation.

Exemptions

H.B. 244

Author: Guillen

Amends/Enacts: §140.011 Local Government Code

Status: Filed

This bill would expand the number of counties and cities qualified to receive state assistance to compensate for tax revenue lost due to tax exemptions for disabled veterans. The bill would include any county adjacent to a county in which a military installation is wholly or partly located and any city located wholly or partly in such a county.

H.B. 255

Author: Guillen

Amends/Enacts: §11.16 Tax Code

Status: Filed

H.J.R. 31

Author: Guillen

Amends/Enacts: Art VIII, §19 Texas Constitution

Status: Filed

Section 11.16 of the Tax Code exempts "farm products," but it doesn't define the term. Under this proposed constitutional amendment and related bill, "farm products" would be defined as they are defined under Chapter 9 of the Uniform Commercial Code. That definition includes crops, aquatic goods, livestock, supplies, and "products of crops or livestock." The Tax Code's definition would also include poultry and timber.

H.B. 266

Author: Flores

Amends/Enacts: §11.13 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 23

Author: Flores

**Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Filed**

The trustees of a school district could adopt a percentage homestead exemption for the homes of certain full-time district employees. If adopted, the exemption would benefit teachers, counselors, librarians and school nurses. The exemption would have to be at least 20% of a homestead's appraised value. The exemption would be recognized by the comptroller in value studies.

H.B. 378

Author: Christina Morales

Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071, 48.2542, 48.2543, and 48.2556; Education Code; §403.302 Government Code

Status: Filed

H.J.R. 55

Author: Christina Morales

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

The general school-tax homestead exemption would rise from \$100,000 to \$200,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue.

H.B. 382

Author: Cecil Bell

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004, 46.071, and 48.2543 Education Code; §403.302 Government Code

Status: Filed

H.J.R. 43

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would totally exempt a homestead if the owner were 72 years old or older and had lived in the same homestead for at least ten years. If the homeowner died, his/her surviving spouse would inherit the exemption if the spouse were at least fifty-five.

H.B. 399

Author: Bernal

Amends/Enacts: §11.144 Tax Code

Status: Filed

H.J.R. 66

Author: Bernal

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

The bpp of a “small business” would be completely exempt for the first three years following the business’s incorporation. A “small business” as defined in the Government Code could have up to 99 employees. Some language in the bill indicates that the exemption would also apply to any person who owned bpp and rendered it, but other language indicates that the exemption would apply to an incorporated business only. The legislature would have the authority to contract or expand the three-year period in the future.

H.B. 511

Author: Bernal

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.1125 Tax Code; §403.302

Government Code

Status: Filed

H.J.R. 67

Author: Bernal

Amends/Enacts: Art. VIII, §1-q Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would totally exempt the homestead of an unpaid caregiver of a person eligible to receive long-term services and support under Medicaid while the person was on a waiting list for the services and support.

H.B. 972

Author: Noble

Amends/Enacts: §§11.38 and 11.43 Tax Code

Status: Filed

H.J.R. 72

Author: Noble

Amends/Enacts: Art. VIII, §1-b-1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would create an exemption for the primary residence of an adult who had an intellectual or developmental disability and was related to the owner or trustee of the property. The exemption would be the same amount as the general school-tax homestead (currently (\$100,000). The new exemption would not apply to any property that qualified as a homestead.

H.B.998

Author: Toth

Amends/Enacts: §11.4385 Tax Code

Status: Filed

A disabled veteran considering buying a home could apply to the appraisal district for a preliminary determination of whether the property would qualify for the 100% disabled veteran’s homestead exemption. The veteran’s request would include all the information that would be included in a regular application for the exemption. The district would have 30 days to respond to the request. The district’s preliminary determination would not require the district to grant the exemption if and when the veteran applied for it.

H.B. 1035

Author: Talarico
Amends/Enacts: §11.36 Tax Code
Status: Filed

Current law exempts property leased to a child-care facility, but the owner must pass the tax savings on to the lessee. This bill would make it clear that that requirement is satisfied by a lease in which the lessee is required to pay the taxes, i.e., a “net lease.”

H.B. 1256
Author: Zwiener
Amends/Enacts: §11.325 Tax Code
Status: Filed

H.J.R. 88
Author: Zwiener
Amends/Enacts: Art. VIII, §1-u Texas Constitution
Status: Filed

This proposed constitutional amendment and related bill would allow a county’s commissioners court to exempt the portion of the value of a property attributable to the installation of a rainwater harvesting or graywater system. If the commissioners adopted the exemption, it would apply to every taxing unit in the county.

H.B. 1309
Author: Hickland
Amends/Enacts: §140.011 Local Government Code
Status: Filed

This bill would expand the number of counties and cities qualified to receive state assistance to compensate for tax revenue lost due to tax exemptions for disabled veterans. The bill would include any city located in a county in which a military installation was located. A city or county that received money under this program could not increase its m&o tax rate in the next tax year.

H.B. 1367
Author: Vinton Jones
Amends/Enacts: §§11.13 and 25.23 Tax Code
Status: Filed

H.J.R. 96
Author: Vinton Jones
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Filed

A county’s commissioners could adopt a general homestead exemption in a fixed dollar amount up to \$100,000.

H.B. 1370
Author: Raymond
Amends/Enacts: §11.321 Tax Code
Status: Filed

H.J.R. 97

Author: Raymond

Amends/Enacts: Art. VIII, §1-m-1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would exempt the value of a real property that came from the use of xeriscape on the property.

H.B. 1383

Author: Buckley

Amends/Enacts: §140.011 Local Government Code

Status: Filed

This bill would expand the number of counties and cities qualified to receive state assistance to compensate for tax revenue lost due to tax exemptions for disabled veterans. It is virtually identical to H.B. 244 discussed above.

H.B. 1399

Author: Cody Harris

Amends/Enacts: §11.162 Tax Code

Status: Filed

H.J.R. 99

Author: Cody Harris

Amends/Enacts: Art. VIII, §1-s Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would exempt animal feed held by the owner for retail sale. The feed would have to qualify for exemption from sales taxes in order for it to qualify for exemption from property taxes.

H.B. 1483

Author: Gervin-Hawkins

Amends/Enacts: §§11.272 and 11.43 Tax Code

Status: Filed

H.J.R. 102

Author: Gervin-Hawkins

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would exempt the amount of the appraised value of a residential real property that came from the installation of an “energy efficiency-related improvement.” Examples would include a high-efficiency HVAC system, attic insulation, a smart thermostat, and high-efficiency windows. The exemption would apply to only properties completed before 2011 with energy efficiency-related improvements installed after 2025.

H.B. 1548

Author: Raymond

Amends/Enacts: §§11.13, 25.19, and 26.062 Tax Code; §44.004 Education Code: §§49.236 49.23601, 49.23602, and 49.23603 Water Code

H.J.R. 82

Author: Raymond

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

This proposed constitutional amendment concerns homestead exemptions for parents or guardians of disabled people who live with them. The \$10,000 school-tax exemption for homeowners who are disabled or over 65 would be expanded to include those parents and guardians. The same is true of the local-option exemption for homeowners who are disabled or over 65.

Additionally, the amendment would make it clear that two married people who had different principal residences could each receive a homestead exemption for his/her principal residence.

H.B. 1577

Author: Plesa

Amends/Enacts: §11.134 Tax Code

Status: Filed

The 100% homestead exemption for surviving spouses of first responders killed in the line of duty would be expanded to include surviving spouses of special agents of ICE; border patrol agents, and immigration agents of DHS.

H.J.R. 34

Author: Guillen

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment would allow the legislature to exempt the portion of a property's value attributable to the installation or construction of "border security infrastructure."

H.B. 1688

Author: Louderback

Amends/Enacts: §11.13 Tax Code: §403.302 Government Code

Status: Filed

H.J.R. 106

Author: Louderback

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A taxing unit could grant a total or partial exemption for the value of a peace officer's homestead. A partial exemption could be a fixed dollar amount or a percentage of the property's value. The exemption would be fully recognized in a school district value study.

H.B. 1872

Author: Landgraf

Amends/Enacts: §11.43 Tax Code

Status: Filed

Current law requires an appraisal district to periodically review every homestead exemption to determine whether the property still qualifies for the exemption. This bill would end that requirement.

H.B. 1932

Author: Janie Lopez

Amends/Enacts: §11.131 Tax Code

Status: Filed

H.J.R. 117

Author: Janie Lopez

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

Under this proposed constitutional amendment and related bill, the 100% homestead exemption for disabled veterans would be extended to a veteran with a disability rating of 60% or higher.

H.B. 2032

Author: Campos

Amends/Enacts: §§11.136, 11.42, 11.43, 11.439, 26.10, 26.1127, and 31.031 Tax Code

Status: Filed

H.J.R. 119

Author: Campos

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A disabled veteran with a disability rating of at least 10% but less than 100% would receive a percentage homestead exemption equal to his/her disability rating. A surviving spouse of a deceased disabled veteran would inherit the exemption.

H.B. 2039

Author: Gervin-Hawkins

Amends/Enacts: §11.272, and 11.43 Tax Code

Status: Filed

H.J.R. 102

Author: Gervin-Hawkins

Amends: Art. VIII, §1-m-2 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would exempt "energy efficiency-related improvements" such as: a high-efficiency HVAC system or heat pump; attic insulation; a smart thermostat; or high-efficiency windows.

H.B. 2432

Author: Guillen

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code
Status: Filed

An appraisal district could cancel an erroneous exemption for real property for only three past years and an erroneous exemption of personal property for only two past years.

A property owner could apply for an exemption granted by a tax abatement up until June 15.

The exemption for farm and ranch products would include those produced by hydroponic farming.

This bill is also discussed under the headings, Appraisals, Appraisal Districts and ARBs, Appeals, and Assessment.

H.B. 2508

Author: Turner

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.112 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 133

Author: Turner

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would create a 100% exemption for the homestead of the surviving spouse of a veteran who died of any of several medical conditions identified in the federal PACT Act of 2022. The federal law identifies medical conditions associated with exposure to Agent Orange or other specific toxins. A surviving spouse could transfer the exemption from one homestead to another.

H.B. 2525

Author: Darby

Amends/Enacts: §11.18 Tax Code

Status: Filed

This bill would expand the general charitable exemption insofar as it applies to an organization that provides housing and services to people 62 and older. The bill defines “charitable housing and services” as: a) housing, including as an independent living facility, assisted living facility, or nursing facility; and b) “any service designed to meet the unique needs of a person 62 years of age or older.” The bill lists examples of such services including ministerial services, social services, and educational services. As an alternative to providing housing and services without regard to the beneficiaries’ ability to pay, an organization could provide housing and services in an amount not less than four percent of the organization's net resident revenue.

H.B. 2611

Author: Raymond

Amends/Enacts: §§11.13, 25.23, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2542, 48.2543, 48.2551, 48.283, 49.004, 49.0043, 49.0121, 49.154, and 49.308 Education Code

Status: Filed

H.J.R.

Author: Raymond

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

The general school-tax homestead exemption would rise from \$100,000 to \$140,000. The state would provide school districts with additional money to offset the loss of property-tax revenue. The bill is full of complications to accommodate the fact that appraisals and assessments would have happened for 2025 before the proposed constitutional amendment could be approved by voters.

S.B. 4

Author: Bettencourt

Amends/Enacts: §§11.13, 25.23, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2542, 48.2543, 48.2551, 48.283, 49.004, 49.0043, 49.0121, 49.154, and 49.308 Education Code

Status: Pending in Senate Local Government Committee

S.J.R.

Author: Bettencourt

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would raise the general school-tax homestead exemption from \$100,000 to \$140,000. They are virtually identical to H.B. 2611 and H.J.R. discussed above.

S.B. 247

Author: Flores

Amends/Enacts: §140.011 Local Government Code

Status: Filed

This bill would expand the number of counties and cities qualified to receive state assistance to compensate for tax revenue lost due to tax exemptions for disabled veterans. The bill is virtually identical to H.B. 244 and H.B. 1383 discussed above.

S.B. 459

Author: Middleton

Amends/Enacts: §§6.24, 11.01, 11.015, 11.11, 11.14, 11.145, 11.15, 11.16, 11.161, 11.18, 11.182, 11.1827, 11.184, 11.185, 11.20, 1.201, 11.21, 11.23, 11.231, 11.25, 11.251, 11.252, 11.253, 11.254, 11.27, 11.271, 11.311, 11.315, 11.33, 11.35, 11.42, 11.43, 11.437, 11.4391, 21.06, 22.01, 21.02, 21.021, 21.03, 21.031, 21.04, 21.05, 21.055, 21.07, 21.09, 21.10, 22.01, 22.02, 22.04, 22.05, 22.07, 23.014, 23.12, 23.121, 23.1211, 23.122, 23.123, 23.124, 23.1241, 23.1242, 23.1243, 23.125, 23.126, 23.127, 23.128, 23.129, 23.24, 25.25, 26.012, 26.09, 31.032, 31.033, 31.06, 33.11, 41.413, 41.44, 41.47, 42.01, 42.03, 42.05, 42.21, 42.22, 312.0021, 312.007, 312.204, 312.210, 312.211, 312.402, Chapter 24, and Chapter 33, Subchapter B Tax Code; §71.041 Agriculture Code; §93.001 Business and Commerce Code; §89.003 Finance Code; §403.302 Government Code; §503.038 Transportation Code

Status: Filed

S.J.R. 25

Author: Middleton

Amends/Enacts: Art. VIII, §§1, 1-i, 1-j, 1-n, 1-p, 1-x, 8, 19 and 19a Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would exempt all personal property.

S.B. 634

Author: Eckhardt

Amends/Enacts: §§11.13 and 25.23 Tax Code; §§45.006 and 48.259 Education Code; §403.302 Government Code

Status: Filed

S.J.R. 20

Author: Eckhardt

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A, a taxing unit's governing body could adopt a homestead exemption in a fixed dollar amount. The minimum amount for the exemption would be \$5,000, and there would be no maximum. One half the amount of an exemption would be recognized in a school value study.

S.B. 652

Author: West

Amends/Enacts: §§11.13 and 25.23 Tax Code

Status: Filed

S.J.R. 31

Author: West

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A county's commissioners could adopt a general homestead exemption in a fixed dollar amount up to \$100,000. This proposed constitutional amendment and related bill are virtually identical to H.B.1367 and H.J.R. 96 discussed above.

S.B. 675

Author: Hughes

Amends/Enacts: §11.43 Tax Code

Status: Filed

A person filing an exemption application could furnish his/her handgun license number as an alternative to furnishing a driver's license or Social Security number. An applicant could require an appraisal district to destroy a copy of the applicant's driver's license, handgun license, etc. left in the appraisal district's possession.

S.B. 773

Author: Eckhardt

Amends/Enacts: §11.18 Tax Code

Status: Filed

Charitable organizations that engaged in certain charitable functions would receive an exemption for any real property that they owned and used. The charitable functions identified in the bill are preserving and conserving wildlife and those related to urban land banks. Incidental use by other parties would not interfere with the exemption.

S.B. 819

Author: Kolkhorst

Amenda/Enacts: §§35.201, 35.202, 35.203, 35.204, 35.205, 35.206, 35.207, 35.208, 35.209, 35.210, 35.211, and 35.212 Utilities Code; §12.0012 Parks and Wildlife Code; §312.0022 Tax Code

Status: Filed

One part of this broad anti-renewable-energy bill would prohibit a taxing unit from giving a tax abatement to a renewable energy generation facility with a capacity of 10 megawatts or more.

S.B. 899

Author: Blanco

Amends/Enacts: §140.011 Local Government Code

Status: Filed

The state program that assists the taxing units most affected by exemptions for disabled veterans would also take into account exemptions for surviving spouses of deceased disabled veterans and surviving spouses of members of the armed forces killed or fatally injured in the line of duty.

S.B. 994

Author: Nichols

Amends/Enacts: §11.162 Tax Code

Status: Filed

S.J.R. 46

Author: Nichols

Amends/Enacts: Art. VIII, §1-s Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would exempt animal feed held by the owner for retail sale. They are virtually identical to H.B. 1399 and H.J.R. 99 discussed above.

S.B. 1126

Author: Middleton

Amends/Enacts: §§11.136, 11.42, 11.43, 11.439, 26.10, 26.1127, and 31.031 Tax Code

Status: Filed

S.J.R.

Author: Middleton

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A disabled veteran with a disability rating of at least 10% but less than 100% would receive a percentage homestead exemption equal to his/her disability rating. These proposals are virtually identical to H.B. 2032 and H.J.R. 119 discussed above.

S.B.1237

Author: Paxton

Amends/Enacts: §11.18 Tax Code

Status: Filed

This bill would expand the general charitable exemption insofar as it applies to an organization that provides housing and services to people 62 and older. It is virtually identical to H.B. 25.25 discussed above.

Appraisals

H.B. 202

Author: Metcalf

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 26

Author: Metcalf

Amends/Enacts: Art. VIII, 1 Texas Constitution

Status: Filed

The so-called circuit breaker law, which limits year-to-year increases in the values of non-homestead properties is set to expire at the end of 2026. This proposed constitutional amendment and related bill would extend it indefinitely.

H.B. 203

Author: Goodwin

Amends/Enacts: §§1.12, 23.232, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 30

Author: Goodwin

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would cap year-to-year increases in the appraised value of a single-family residence that was the principle residence of the lessee. The lessor could not charge more than the fair market rent as determined by HUD. The appraised value could not be greater than the preceding year's value plus 10% plus the value of any new improvements. The cap would continue even if one lessee moved out and another lessee moved in as long as the property otherwise continued to qualify. The property owner would have to apply for the benefit every year.

H.B. 273

Author: Metcalf

**Amends/Enacts: §§1.12, 23.231, 23.232, 25.19, 41.41, and 42.26 Tax Code; §403.302
Government Code
Status: Filed**

**H.J.R. 32
Author: Metcalf
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed**

This proposed constitutional amendment and related bill would place a 10% cap on year-to-year increases in the appraised value of a commercial property with a market value of \$10 million or less. The legislature would have the authority to expand the law to include more valuable commercial properties.

**H.B. 291
Author: Cecil Bell
Amends/Enacts: §§22.61, 22.62, 22.63, 22.64, 22.65, 23.013, and 41.43 Tax Code: §37.10
Penal Code
Status: Filed**

This bill would require the disclosure of sales prices of real property. Within ten days following the recording of a deed, the buyer would have to report the sales price to the appraisal district using a form set out in the bill. If the buyer failed to do so, the appraisal district could sue him/her, and the court could award the district its court costs and attorneys' fees. The bill also says that an appraisal district could not increase the value of the property solely on the basis of the information contained in the report. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

**H.B. 338
Author: Keith Bell
Amends/Enacts: §23.23 Tax Code
Status: Filed**

**H.J.R. 36
Author: Keith Bell
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed**

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year.

**H.B. 356
Author: Metcalf
Amends/Enacts: §23.23 Tax Code
Status: Filed**

**H.J.R. 39
Author: Metcalf
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed**

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year.

H.B. 361

Author: Bernal

Amends/Enacts: 23.01

Status: Filed

When determining the market value of a homestead, an appraisal district could consider only the value of other homesteads in the same neighborhood. Non-homestead properties could not be considered.

H.B. 375

Author: Vasut

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302

Government Code

Status: Filed

H.J.R. 45

Author: Vasut

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would impose a 3.5% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap. This cap would replace the so-called circuit breaker currently in place.

H.B. 398

Author: Tepper

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 41.41, and 42.26 Tax Code

Status: Filed

H.J.R. 56

Author: Tepper

Amends/Enacts: Arty. VIII, §1 Texas Constitution

Status: Filed

The cap on the year-to-year increase in the value of a homestead would drop to 2.5%. The cap applicable to other real properties would drop to 8%.

H.B. 442

Author: Cecil Bell

Amends/Enacts: §23.23 Tax Code

Status: Filed

H.J.R. 50

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year.

H.B. 490
Author: Cecil Bell
Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302
Government Code
Status: Filed

H.J.R. 53
Author: Cecil Bell
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of all real properties would be reduced to 5% per year.

H.B. 546
Author: Cecil Bell
Amends/Enacts: §23.56 Tax Code
Status: Filed

Land would not qualify for 1-d-1 appraisal if were owned by an entity (other than the state or a local government) that acquired the land by condemnation.

H.B. 552
Author: Mary Gonzales
Aments/Enacts: N/A
Status: Filed

The Texas A&M AgriLife Extension Service would conduct a study to determine standards for the appraisal of agricultural land used to raise or keep bees.

H.B. 963
Author: Toth
Amends/Enacts: §23.23 Tax Code
Status: Filed

H.J.R. 74
Author: Toth
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

This proposed constitutional amendment and related bill would limit year-to-year changes in the appraised value of a residence homestead. If the owner acquired the homestead as a bona fide purchaser for value, the purchase price would establish the market value for the first year of the homestead exemption. The value in each subsequent year could change to “reflect any positive change from the preceding tax year in the purchasing power of the dollar for consumers in this

state.” In other words, if prices went down and a consumer’s dollar would buy more, the appraisal district could change the value. The limitation would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the heir who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation. The comptroller would determine the change in the purchasing power of the dollar each year.

H.B. 1244

Author: Guillen

Amends/Enacts: §§23.54, and 23.541 Tax Code

Status: Filed

If 1-d-1 land were transferred from one owner to another, the new owner would not need to file new application if the land continued to be used in “materially the same way” by the same lessee. If the use continued but it was under the control of a different person, the new owner would need to file a new application, but the filing deadline would be the first anniversary of the change in ownership.

H.B. 1430

Author: Metcalf

Amends/Enacts: §§1.12, 23.231, 23.232, 25.19, 41.41, and 42.26 Tax Code; §403.302

Government Code

Status: Filed

H.J.R. 101

Author: Metcalf

Amends/Enacts: Art, VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would replace the expiring “circuit-breaker” law with a similar cap on year-to-year increases in values. These proposals would place a 20% cap on an increase in the appraised value of a commercial real property with a market value of \$10 million or less. The legislature would have the authority to expand the law to include more valuable commercial properties. The new cap would not apply to property types like minerals, vacant land, or industrial property.

H.B. 1533

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.47, 41.61, 41A.011, 41A.015, and 42.23 Tax Code

Status: Filed

If an appraisal district retroactively appraised a property omitted in a prior year, the district would send the notice of appraised value by certified mail. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *Appeals*.

H.B. 1547

Author: Raymond

Amends/Enacts: §23.015 Tax Code

Status: Filed

H.J.R. 83

Author: Raymond

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

An appraisal district would exclude from a property's value, "the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of the 2010 Americans with Disabilities Act." The bill would presumably apply to features such as wheelchair ramps and handrails in restrooms.

H.B. 1622

Author: Barry

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 104

Author: Barry

Amends/Enacts: Art. VIII, 1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would extend indefinitely the life of the circuit-breaker cap on year-to-year value increases.

H.B. 1766

Author: Landgraf

Amends/Enacts: §23.02 Tax Code

Status: Filed

If an owner of real property provided an appraisal district with an appraisal of the property, the district would have to use the owner's appraised value. The owner would have to notify the district no later than November 1 preceding the tax year that he/she intended to submit an appraisal and submit the appraisal report no later than April 30 of the tax year. The appraisal would have to be performed between December 1 preceding the tax year and March 1 of the tax year. The appraiser would have to attest in writing that his/her value represented the market value of the property as of January 1 and that the appraisal complied with USPAP.

H.B. 1898

Author: Cook

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 114

Author: Cook

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of all real properties would be reduced to 5% per year. These proposals are virtually identical to H.B. 490 and H.J.R. 53 discussed above.

H.B. 1940

Author: Dean

Amends/Enacts: §23.01 Tax Code

Status: Filed

Section 23.01 currently states that property should be appraised at its market value as of January 1. This bill would add the words, “of the tax year in which the property is appraised.” Apparently, the addition would emphasize that an appraisal district does not have to reappraise property every year.

H.B. 2432

Author: Guillen

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: Filed

The penalty for failure to file a timely rendition would drop from 10% of the assessed taxes to 5%. The appraisal district would have to waive the penalty if the property owner had not previously filed a delinquent rendition.

Land used for hydroponic farming could qualify as 1-d-1 land. The bill also says that an appraisal district, “may appraise a portion of a parcel of land according to this chapter if the portion qualifies for appraisal [as 1-d-1 land] but the remainder of the parcel does not.” That doesn’t make sense because “this chapter” must refer to Chapter 23 of the Tax Code, and all taxable property is appraised under Chapter 23.

The bill also describes land that lost its 1-d-1 appraisal when it came to be used as a solar or wind power facility, but that facility later ceased to operate. The land could once again qualify for 1-d-1 appraisal without having establish a new history of agricultural use.

This bill is also discussed under the headings, *Exemptions, Appraisal Districts and ARBs, Appeals and Assessment*.

S.B. 244

Author: Flores

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R. 15

Author: Flores

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would severely limit year-to-year increases in the appraised value of a residence homestead. If the owner acquired the homestead as a bona fide purchaser for value, the purchase price would establish the market value for the

first year of the homestead exemption. The value in each subsequent year could change only to reflect the value of new improvements. The limitation would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the heir who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation.

S.B. 320

Author: Creighton

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R. 21

Author: Creighton

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year. They are virtually identical to: H.B. 338 and H.J.R. 36; H.B. 356 and H.J.R. 39; and H.B. 442 and H.J.R. 50 discussed above.

S.B. 321

Author: Creighton

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R. 22

Author: Creighton

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year. They are virtually identical to: H.B. 338 and H.J.R. 36; H.B. 356 and H.J.R. 39; H.B. 442 and H.J.R. 50; and S.B. 320 and S.J.R. 21 discussed above.

S.B. 322

Author: Kolkhorst

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Filed

S.J.R. 23

Author: Kolkhorst

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would make several changes to the existing "circuit-breaker" law. The limit on year-to-year value increases would drop from 20% to 10%. Minerals would no longer be covered. The law would be extended to run through 2031.

S.B. 419

Author: Middleton

Amends/Enacts: §23.26 Tax Code

Status: Filed

Under current law, an appraisal district appraising solar-energy property using the cost approach must calculate depreciation using a useful life of not less than 10 years. This bill would change the minimum useful life to 35 years.

S.B. 467

Author: Paxton

Amends/Enacts: §23.025 Tax Code

Status: Filed

If a casualty destroyed a building on a homestead property, the owner could require the appraisal district to reappraise the property. The owner would have to request the reappraisal within 180 days of the casualty. The taxes would be calculated in two components, based on January 1 value for the portion of the year before the casualty and based on the value as damaged for the remainder of the year. If the district reappraised the property after the tax office had calculated the taxes, the tax office would have to recalculate them. A property that qualified for a disaster exemption under §11.35 would not also qualify for this benefit.

S.B. 477

Author: Middleton

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R.

Author: Middleton

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This bill would freeze the appraised value of residence homesteads at the market value of the property in the first year that the owner qualified the property for the exemption, or if the owner acquired the property as a bona fide purchaser for value, the purchase price. This limitation would take effect on January 1 of the first tax year the property qualified for a homestead exemption. It would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the person who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation.

S.B. 678

Author: Hughes

Amends/Enacts: §23.025 Tax Code

Status: Filed

If a real property were damaged by at least 15% as the result of an “accidental fire,” the property owner could require the appraisal district to reappraise the property at its post-fire value. The taxes for that year would be prorated based on when the fire occurred.

S.B. 1201

Author: Sparks

Amends/Enacts: §23.23

Status: Filed

Under this bill, the current cap on year-to-year increases in the appraised value of a homestead would be reduced from 10% to 3%. If the value of a homestead fell from one year to the next, the appraisal district would have to reduce the appraised value proportionately.

Appraisal Districts and ARBs

H.B. 192

Author: Cecil Bell

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Filed

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

H.B. 291

Author: Cecil Bell

Amends/Enacts: §§22.61, 22.62, 22.63, 22.64, 22.65, 23.013, and 41.43 Tax Code: §37.10 Penal Code

Status: Filed

A protesting property owner who had an appraisal of a residential real property could provide a copy to the appraisal district at least fourteen days before the ARB hearing. The appraisal would have to be at least 180 days old and performed by an appraiser certified by the TALCB. If the appraisal supported the property owner's opinion of value, the ARB would have to determine the protest in favor of the property owner and give the owner the value stated in the appraisal. This bill is also discussed under the heading, *Appraisals*.

H.B. 329

Author: Cecil Bell

Amends/Enacts: § 41.43 Tax Code: §37.10 Penal Code

Status: Filed

This bill duplicates part of H.B. 291. A protesting property owner who had an appraisal of a residential real property could provide a copy to the appraisal district at least fourteen days before the ARB hearing. The appraisal would have to be at least 180 days old and performed by an appraiser certified by the TALCB. If the appraisal supported the property owner's opinion of value, the ARB would have to determine the protest in favor of the property owner and give the owner the value stated in the appraisal.

H.B. 360

Author: Vasut

Amends/Enacts: §25.25 Tax Code
Status: Filed

If a homestead sold for a price 10% below its appraisal-roll value or less, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home's market value.

H.B. 416
Author: Tepper
Amends/Enacts: §§26.01, 26.04, 26.05, 26.16, 31.01, 41.12, 41.44, and 41. Tax Code
Status: Filed

This bill would make some parts of the property-tax calendar a little less hurried. A protesting property owner would have at least 60 days to file his/her protest after the delivery of the notice of appraised value. The ARB would have until August 20 to approve the appraisal records. The ARB would have to schedule its protest hearings within 60 days after approving the appraisal records. An appraisal district would have until August 25 to certify appraisal rolls to taxing units. An appraisal district would have until September 7 to publish the notice about the district's online database. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 1284
Author: Geren
Amends/Enacts: §§25.25 and 41.01 Tax Code
Status: Filed

An ARB would have to hear and determine every timely filed protest or motion to correct an appraisal roll and issue an appealable order. The only exception involves a property owner who failed to make a required tax payment. This rule would conflict with other Tax Code provisions that deny hearings to property owners who don't show up for hearings or who have reached settlement agreements with the appraisal district.

H.B. 1533
Author: Button
Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.47, 41.61, 41A.011, 41A.015, and 42.23 Tax Code
Status: Filed

An appraisal district in a with 120,000 people or more would have to have an Internet website. The district would have to post its appraisal records and update the posting weekly.

Under current law, an appraisal district that receives an electronic designation-of-agent form can request information including the IP address of the computer used to complete the form. This bill would prevent the district from requesting the IP address.

At least one trainer in each comptroller's ARB training course would have to be a taxpayer representative. That taxpayer representative would have to be a Texas resident and be a lawyer with at least five years of experience. The person could not have ever represented or worked for an appraisal district, an ARB or a taxing unit.

Current law requires a property owner who wants a telephone hearing or a videoconference hearing to notify the ARB at least 10 days in advance. This bill would shorten that period to five days. An ARB that dismissed a hearing on jurisdictional grounds would have to make its decision by written order stating the grounds for its determination. An ARB considering issuing a subpoena would have to notify the parties at least 15 days before the good-cause hearing.

This bill is also discussed under the headings, *Appraisals* and *Appeals*.

H.B. 1745

Author: Keith Bell

Amends/Enacts: §§41.45 and 41.461 Tax Code

Status: Filed

If a protest were filed after March 1 but before July 1, an ARB would have to schedule a hearing no later than October 1. If a protest were filed at any other time of year, the ARB would have to schedule a hearing within 90 days. The information that an appraisal district must provide to a protesting property owner before the ARB hearing would include “a brief summary of the reason for changing the value of the owner's property from the value of the property for the preceding tax year, if the value was changed.”

H.B. 1952

Author: Kerwin

Amends/Enacts: §§6.03 and 6.0301 Tax Code

Status: Filed

In a county with fewer than 75,000 people, the appraisal district's board of directors would consist of three elected directors and two directors selected by the taxing units. If the county TAC were not otherwise selected as a director, he/she would serve as a non-voting sixth director. In a more populous county, the board would consist of five elected directors, three directors appointed by the taxing units, and the county TAC.

H.B. 2432

Author: Guillen

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: Filed

A property owner could appoint different agents to represent the same property in different years.

A property owner with a property receiving a historic-site exemption could protest the appraised value of the structure or archeological site and the appraised value of the land separately. The owner could protest the allocation of value between the structure or archeological site and the land.

A protesting property owner could not be denied a hearing before the ARB if the property owner and the chief appraiser were both present in person.

A property owner could submit evidence electronically at any point before or during a hearing. This would apparently override the comptroller's rules that allow an ARB to decide for itself whether to allow electronic evidence.

An ARB would have to use the comptroller's forms for its orders.

An appraisal district that corrected an appraisal-roll value as a result of an ARB order or an appeal would have to, "correct the roll to show the exact dollar amount of the new appraised value."

This bill is also discussed under the headings, *Exemptions, Appraisals, Appeals, and Assessment.*

H.B. 2550

Author: Cook

Amends/Enacts: §5.044 Tax Code

Status: Filed

The comptroller would create a mandatory training course for appraisal districts' directors. The course would be at least ten hours long. A director would have to complete the course once, not every year or every term.

S.B. 973

Author: Eckhardt

Amends/Enacts: §25.027 Tax Code

Status: Filed

Current law limits the kinds of images of residential property that an appraisal district can post on the Internet. This bill would loosen the restrictions and allow an appraisal district to post: 1) an aerial photo depicting more than one separately owned building; 2) a street level photograph of only the exterior of a building; or (3) a field record or overhead sketch of the property that depicts only the outline of one or more buildings, the general landscape features of the property, and/or the dimensions of or distances between the buildings and features.

S.B. 974

Author: Eckhardt

Amends/Enacts: §6.412 Tax Code

Status: Filed

A teacher in a public school would be eligible to serve on an ARB.

S.B. 1163

Author: Hughes

Amends/Enacts: §41.45 Tax Code

Status: Filed

Under current law a property who is not represented by an agent is entitled to one postponement of an ARB hearing just for the asking. This bill would extend that entitlement to agents. The bill also states that good cause for a postponement would include a claim "that the property owner or the owner's agent was unable to attend the scheduled hearing because the owner or agent was appearing before a different panel of the same appraisal review board at the time of the scheduled hearing."

Appeals

H.B. 1286

Author: Geren

Amends/Enacts: §42.29 Tax Code

Status: Filed

This bill would substantially expand a trial court's authority to award attorney's fees to a property owner who prevailed in a lawsuit against an appraisal district. The court could award attorney's fees in any lawsuit under Chapter 42, not just a suit about value. The current caps on the amount of recoverable attorneys would all rise. An award would be capped at the greater of \$25,000 or 50% of the tax reduction. The \$100,000 cap would disappear altogether. The court could award more in attorney's fees than the property owner saved in taxes if the suit involved the value of the owner's residence homestead.

H.B. 1533

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.47, 41.61, 41A.011, 41A.015, and 42.23 Tax Code

Status: Filed

A lessee entitled to protest or file an appeal in court would also have the right to appeal by binding arbitration.

In a limited binding arbitration, an arbitrator could direct an appraisal district or ARB to use values corrected by agreements or by ARB orders for protests in the context of unequal-appraisal hearings.

In a judicial appeal under Chapter 42, the court could not order discovery unless the discovery was requested by a party. The court could not accelerate any discovery deadlines related to expert witnesses.

This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

H.B. 2432

Author: Guillen

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: Filed

An appraisal district could never appeal an ARB order. Neither could it file a counterclaim or seek any affirmative relief.

A person who owned a property at any time during the tax year could appeal an ARB order even if he/she were not the owner who filed the protest before the ARB. A property owner would not have to be registered to do business in Texas in order to file an appeal. An appraisal district could not even ask about that.

A property owner's deadline for filing an appeal would be 60 days after the owner received notice of the ARB order or September 1 of the year in which the ARB order was issued, whichever was later. If an ARB decided a 2023 protest (including a failure-to-deliver-notice protest) in January of 2024, the deadline for an appeal would be September 1, 2024. A property owner could file an appeal anytime after a hearing regardless of whether the ARB had entered an order. The owner could file an appeal even before the hearing if the owner had submitted an affidavit to the ARB. If the owner and the appraisal district submitted a topline request to the ARB, the owner would not have to wait for a hearing or ARB order in order to file an appeal. If an appeal were pending for one year when the ARB decided a protest for the next year, the owner would have 90 days after receiving the ARB order in which to add the new year to the case.

A case could not be set for trial within 12 months of the date of its filing. Each party would be entitled to a continuance of at least six months.

Third party discovery (for example, the appraisal district seeking information from owners of comparable properties) would be limited. If the appealing property owner objected, the district would have to show that the third-party information was necessary under generally accepted appraisal methods and techniques to determine the value of the subject property and that the information would be admissible at trial. In an unequal-appraisal case, the appraisal district could not even get a closing statement, a rent roll, or an operating statement from the appealing property owner without showing that the information was necessary under generally accepted appraisal methods and techniques to determine the value of the subject property and that the information would be admissible at trial. Another part of the bill would prohibit discovery of that information altogether. The court could not order discovery unless discovery was requested by a party to the appeal. The court could not accelerate discovery concerning experts beyond the requirements of the rules of procedure.

At the property owner's request, the court would have to transfer a case to SOAH. The property owner could make that request up until 30 days before a scheduled trial.

The court could not place a value on a property higher than the value on the appraisal records submitted to the ARB unless the property owner requested the increase.

If an appeal led to a refund, the court would have to specify where the refund would be delivered. An agent for the owner could file the form directing the delivery of the refund, and the form could be filed up until 60 days after the final determination of the appeal. The tax office would have to change the tax roll to "indicate the exact dollar amount of the corrected value." The tax office could not send a refund until the earlier of the 60th day after the final determination of the appeal or date on which the form was filed. .

In a binding arbitration, the arbitrator could not place a value on a property higher than the value on the appraisal records submitted to the ARB unless the property owner requested the increase.

This bill is also discussed under the headings *Exemptions, Appraisals, Appraisal Districts and ARBs, and Assessment*.

S.B. 472

Author: Sparks

Amends/Enacts: §§42.02, 42.21, and 42.23 Tax Code

Status: Filed

This bill would completely eliminate an appraisal district's right to file a lawsuit appealing an adverse ARB order. An appraisal district would also be prohibited from filing a counterclaim in an appeal filed by a property owner.

S.B. 982

Author: Hughes

Amends/Enacts: §§42.35 and 42.36 Tax Code

Status: Filed

Property owners could appeal some ARB orders to justice court. A property owner could file in justice court if the case involved the determination of an appraised value or eligibility for an exemption. The amount of taxes due on the portion of the taxable value of the property that was in dispute (calculated using the preceding year's tax rates) would have to be \$20,000 or less.

Assessment

H.B. 217

Author: Harrison

Amends/Enacts: §26.06, 26.063, and 26.07 Tax Code; §281.124 Health and Safety Code; §1101.254 Special District Local Laws Code

Status: Filed

A taxing unit could not adopt a tax rate higher than its voter-approval tax rate unless 60% of the voters approved the rate in the election.

H.B. 250

Author: Harrison

Amends/Enacts: 26.012, 26.013, 26.04, 26.041, 26.042, 26.0501, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§48.202 and 45.0032 Education Code; §120.007 Local Government Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.057, 49.107, 49.108, 49.236, 49.23601, 49.23602, and 49.23603 Water Code

Status: Filed

H.B. 416

Author: Tepper

Amends/Enacts: §§26.01, 26.04, 26.05, 26.16, 31.01, 41.12, 41.44, and 41. Tax Code

Status: Filed

This bill would make some parts of the property-tax calendar a little less hurried. A TAC would have until September 1 to submit the appraisal roll and related information to a taxing unit's governing body. The TAC would have until September 7 to submit the calculated rates and post the rates on the Internet. A taxing unit's governing body would have to adopt a tax rate before the later of September 30 or the 30th day after the date the appraisal district certified the appraisal roll. The TAC would have only 30 days to deliver tax bills after the certification of the roll.

H.B. 455

Author: Schofield

Amends/Enacts: § 11.261, 23.19, and 26.012 Tax Code

Status: Filed

H.J.R. 42

Author: Schofield

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. In the case of an existing homestead, the ceiling for taxing units other than a school district would be based on 2025 taxes.

H.B. 642

Author: Bernal

Amends/Enacts: §§11.262, 23.19, and 26.012 Tax Code; §44.004 Education Code;

§403.302 Government Code

Status: Filed

H.J.R. 68

Author: Bernal

Amends/Enacts: Art. VIII, §1-b-2 Texas Constitution

Status: Filed

If the school taxes on a person's homestead increased by 120% or more over a fifteen-year period, the school taxes for subsequent years would be frozen for as long as the property remained the person's homestead. If the owner added improvements during the fifteen years, the additional taxes resulting from those new improvements would not count toward the 120% increase. If a person who qualified for the tax freeze died, his surviving spouse could inherit the benefit.

H.B. 670

Author: Bucy

Amends/Enacts: §§11.261, 23.19, and 26.012 Tax Code

Status: Filed

H.J.R. 59

Author: Bucy

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

Under current law, a county, a city, or a junior college district may apply a tax ceiling to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would give that option to every taxing unit other than a school district.

H.B. 763

Author: Cain

Amends/Enacts: §26.042 Tax Code; §§45.0032 and 48.202 Education Code

Status: Filed

Under current law, a taxing unit hit by a disaster may be able to adopt a tax rate higher than its voter-approval rate without having an election. This bill would eliminate that provision.

H.B. 851

Author: Schofield

Amends/Enacts: §§11.26, 33.06, and 33.065 Tax Code

Status: Filed

Every year an appraisal district would report to the comptroller the number of homesteads subject to the school tax ceiling in every school district served by the appraisal district. The comptroller would collect the information provided by every appraisal district and report it to the legislature. This bill is also discussed under the heading, *Collections*.

H.B. 982

Author: Wilson

Amends/Enacts: §§11.262, 23.19, and 26.012 Tax Code

Status: Filed

H.J.R. 73

Author: Wilson

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A taxing unit other than a school district, city, junior college district, or county could grant tax ceilings on the homesteads of low-income property owners who are over 65 or disabled. The ceiling would benefit only property owners having a household income that did not exceed 200% of the federal poverty level. If an eligible homeowner died, his/her surviving spouse would inherit the tax ceiling. A homeowner receiving a ceiling could transfer it to another homestead in the same taxing unit. The decision to grant such ceilings could be made by a taxing unit's governing body, or it could be made through a petition and election process.

H.B. 1131

Author: Oliverson

Amends/Enacts: §26.042 Tax Code: §§45.0032 and 48.202 Education Code

Status: Filed

Under current law, a taxing unit hit by a disaster may be able to adopt a tax rate higher than its voter-approval rate without having an election. This bill would eliminate that provision. The bill is virtually identical to H.B. 763 discussed above.

H.B. 1648

Author: Button

Amends/Enacts: §11.261, 11.262, 23.19, and 26.012 Tax Code

Status: Filed

H.J.R. 105

Author: Button

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A county would have to freeze its taxes on the homesteads of people who were disabled or over 65. The county would no longer have any choice in the matter.

H.B. 1767

Author: Landgraf
Amends/Enacts: §26.04 Tax Code
Status: Filed

Under current law, a taxing unit must post its no-new-revenue tax rate, its voter-approval tax rate and other information on its website by August 1 of each year. This bill would require the taxing unit to publish a notice in a newspaper including a summary of the posted information and the URL where the information could be found. That requirement would not include a taxing unit in a county with one million or more people or to a taxing unit in a county where no newspaper of general circulation was published.

H.B. 1827
Author: Slawson
Amends/Enacts: §§1.07, 23.20, 23.52, 23.524, 23.55, 23.551, 23.58, 23.73, 23.76, 23.86, 23.96, 23.9807, 31.01, 41.41, 41.44 Tax Code; §60.022 Agriculture Code; §21.0421 Property Code
Status: Filed

This bill would end rollback taxes on open-space agricultural land, timberland and most other types of specially appraised land.

H.B. 1829
Author: Shaheen
Amends/Enacts: § 11.261, 23.19, and 26.012 Tax Code
Status: Filed

H.J.R. 111
Author: Shaheen
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Filed

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. In the case of an existing homestead, the ceiling for taxing units other than a school district would be based on 2025 taxes.

H.B. 2133
Author: Bhojani
Amends/Enacts: §31.039 Tax Code; §403.302 Government Code
Status: Filed

A first-time homeowner would receive a tax credit in the first year after he/she purchased his/her homestead. The credit would be the lesser of \$3,000 (applied proportionally among the taxing units) or half of each taxing unit's tax assessment. The property owner would have to apply to the appraisal district for the credit.

H.B. 2432
Author: Guillen
Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code
Status: Filed

An assessment of taxes on property omitted in a prior year would no longer include any interest.

A tax bill would have to include the appraisal district's account number and state the exact appraised value of the property, not a rounded number.

This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, and Appeals.*

H.B. 2671

Author: Toth

Amends/Enacts: §26.08 Tax Code

Status: Filed

A school district holding an election to approve its tax rate would have to schedule the election on the same day as the next date of a general election for state and county officers.

S.B.488

Author: Kolkhorst

Amends/Enacts: §§11.261, 23.19, and 26.012 Tax Code

Status: Filed

S.J.R. 26

Author: Kolkhorst

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

Under current law, a county, a city, or a junior college district may apply a tax ceiling to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would give that option to every taxing unit other than a school district. They are virtually identical to H.B. 670 and H.J.R. 59 discussed above.

S.B. 749

Author: Kolkhorst

Amends/Enacts: §§26.012 and 26.013, Tax Code; §2051.202 Government Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.057, 49.107, 49.108, 49.236, 49.23601, 49.23602, and 49.23603 Water Code

Status: Filed

Junior college districts and hospital districts would no longer qualify as "special taxing units." Some special truth-in-taxation rules that apply to water districts would be repealed, leaving those districts subject to ordinary truth-in-taxation rules.

S.B. 1023

Author: Bettencourt

Amends/Enacts: §§ 5.07, 26.03, and 26.04 Tax Code

Status: Filed

A taxing unit completing the comptroller's tax-rate-calculation forms would have to include a hyperlink for each entry (other than an entry making a mathematical calculation) providing a link to a document that shows the accuracy of the entry. A taxing unit with two or more TIF reinvestment zones would include separate entries for each zone.

S.B. 1025

Author: Bettencourt

Amends/Enacts: §52.072 Election Code

Status: Filed

The ballots in an election to impose or increase a tax would have to state, "THIS IS A TAX INCREASE."

S.B. 1051

Author: Juan Hinojosa

Amends: §§5.07, 26.012, 26.04, 26.16, 26.17, and 41.48 Tax Code

Status: Filed

This bill concerns a taxing unit facing "substantial litigation," i.e., appraisal related litigation involving one of the twenty highest value properties in the appraisal district. When doing its truth-in-taxation calculations, a taxing unit would exclude from its current total value the amount that the unit might lose as a result of the substantial litigation. A property owner pursuing or anticipating substantial litigation would have to notify the taxing unit in time for the unit to adjust its calculations. For purposes of this law, associated business entities would be considered a single property owner.

S.B. 1052

Author: Juan Hinojosa

Amends: §§5.07, 26.012, 26.04, 26.16, 26.17, and 41.48 Tax Code

Status: Filed

This bill concerning truth-in-taxation calculations by a taxing unit facing "substantial litigation" is similar to S.B. 1051 discussed above. This bill, however, would apply only in counties that border the Gulf of Mexico and that have less than 500,000 people.

Collections

H.B. 254

Author: Ray Lopez

Amends/Enacts: §31.031 Tax Code

Status: Filed

The right to pay taxes on a residence homestead in installments would be extended to all homeowners.

H.B. 739

Author: Schofield

Amends/Enacts: §33.06 Tax Code

Status: Filed

The interest rate on deferred or abated homestead taxes would drop from 5% to the five-year Constant Maturity Treasury Rate reported by the Federal Reserve as of January 1 of each year (approximately 4% for 2024).

H.B. 851

Author: Schofield

Amends/Enacts: §§11.26, 33.06, and 33.065 Tax Code

Status: Filed

Every year an appraisal district would report to the comptroller the number of homesteads subject to tax deferrals for every school district served by the appraisal district. The comptroller would collect the information provided by every appraisal district and report it to the legislature. This bill is also discussed under the heading, *Assessment*.

H.B. 1392

Author: Bucy

Amends/Enacts: §1.06 Tax Code

Status: Filed

If the office of a taxing unit's tax collector were closed January 31, say, due to a winter storm, tax payments to that unit would be timely if they were made on the next regular business day. It doesn't appear, however, that this bill would extend the deadline for things like failure-to-deliver-notice protests or motions to correct appraisal rolls.

H.B. 2392

Author: Martinez-Fischer

Amends/Enacts: §31.031 Tax Code

Status: Filed

The right to pay taxes on a residence homestead in installments would be extended to all homeowners. A property owner paying taxes on a homestead (or a property receiving a disabled veteran's exemption) could pay in ten installments. The first payment would be made before February 1, and the remaining payments would be made before the first of each subsequent month until the taxes were all paid.

H.J.R. 71

Author Schofield

Amends/Enacts: Art. VIII, §§13 and 15; Art. XVI, § 50 Texas Constitution

Status: Filed

This proposed constitutional amendment would make homesteads immune from seizure or sale for payment of delinquent taxes.

H.B. 1979

Author: Little

Amends/Enacts: §1.071 Tax Code

Status: Filed

Ordinarily, a tax office mails a tax refund to a property owner at the address on the tax roll. If a property owner wanted the refund mailed to a different address, he/she would have to file a comptroller's form with the tax office before the refund was issued. A property owner who filed a request could later revoke it.

H.B. 2025

Author: Tepper
Amends/Enacts: §§12.002 and 82.051 Property Code
Status: Filed

Under current law, a person filing a subdivision plat or a condominium plat must include a receipt showing that taxes on the property have been paid. This bill would eliminate that requirement.

S.B. 402
Author: Paxton
Amends/Enacts: §1.071 Tax Code
Status: Filed

This bill concerning the mailing of tax refunds is virtually identical to H.B. 1979 discussed above.

S.B. 850
Author: Middleton
Amends/Enacts: §§1.072, 11.35, 11.431, 11.438, 11.439, 31.071, 31.072, 31.11, 31.112, 31.12, 41A.10, and 42.43 Tax Code; §2003.913 Government Code
Status: Filed

This bill contains many provisions, all related to tax refunds. A property owner would not have to apply for a most refunds if the amount were \$1 or more. The bill includes a lengthy list of the events that trigger various types of refunds. Most refunds would have to be made within 45 days after the triggering event. In a few cases, the TAC would have 60 days in which to pay a refund, for example, a refund resulting from a value arbitration or a SOAH appeal. If a refund were not paid timely, interest would attach at the rate of 12%.

School Finance and Value Studies

H.B. 152
Author: Raymond
Amends/Enacts: §§7.062 and 48.285 Education Code; §403.302 Government Code
Status: Filed

This bill would repeal §48.269 of the Education Code which generally says that under the Foundation School Program, the TEA may recognize percentage homestead exemptions only if the funds are specifically appropriated or otherwise available. A school value study would recognize only one half of a percentage homestead exemption.

H.B. 195
Author: Plesa
Amends/Enacts: §§26.16 and 31.01 Tax Code
Status: Filed

A wealthy school district's tax bills would have to state the share of the district's m&o tax revenue that it had to pay to support less wealthy school districts. Any other school district's tax bills would have to state the share of the district's m&o revenue that came from the state. Alternatively, a district could put the information on a separate page sent along with its bills. A county TAC would have to post the information for every school district in the county on the county's website.

H.B. 218

Author: Isaac

Amends/Enacts: §403.109 Government Code

Status: Filed

The comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to 90 percent of the amount by which the amount of general revenue received in a state fiscal biennium exceeded 104 percent of the total amount of general revenue that was received during the preceding state fiscal biennium. The amount deposited could be used only for school tax reduction.

H.B. 228

Author: Cecil Bell

Amends/Enacts: §403.109 Government Code

Status: Filed

At the end of each biennium, the comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to half of the amount by which the total available general revenue for that biennium exceeded the amount of total available general revenue stated in the comptroller's biennial revenue estimate for that biennium.

H.B. 264

Author: Keith Bell

Amends/Enacts: §403.108 Government Code

Status: Filed

At the end of each biennium, the comptroller would deposit into a particular account general revenue in an amount equal to half of the amount by which the total available general revenue for that biennium exceeded the amount of total available general revenue stated in the comptroller's biennial revenue estimate for that biennium. The money could be used only for reducing school taxes.

H.B. 275

Author: Cain

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Filed

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a Tier-1 m&o tax for that school year or any subsequent school year.

After each biennium, the comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in that biennium exceeded the amount of consolidated general revenue appropriations that could be appropriated within the limit on the rate of growth of those appropriations adopted for that biennium. That money could only go toward reducing the compression percentage.

H.B. 289

Author: Plesa
Amends/Enacts: §48.257 Education Code
Status: Filed

H.B. 390
Author: Plesa
Amends/Enacts: §§45.0032 and 48.202 Education Code
Status: Filed

The 8¢ figure used in calculating a school district's enrichment tax rate would rise to 10¢.

H.B. 558
Author: Schofield
Amends/Enacts: §§7.062 and 48.285 Education Code; §403.302 Government Code
Status: Filed

A school value study would recognize only one half of a percentage homestead exemption. The bill is virtually identical to H.B. 152 discussed above.

H.B. 776
Author: Leo Wilson
Amends/Enacts: §403.3011 Government Code
Status: Filed

Under current law, an "eligible school district" can qualify to have its local values accepted even though it fails a value study if has a recent history of valid local values. A school district can receive this benefit only if its appraisal district passed its most recent MAP review and if the local value is fairly close to the comptroller's value. This bill would eliminate those two requirements.

H.B. 779
Author: Vasut
Amends/Enacts: §403.302 Government Code
Status: Filed

The margin of error for a school value study would increase from 5% to 15%.

H.B. 829
Author: Harrison
Amends/Enacts: §45.003 Education Code
Status: Filed

When a school district held a bond election, the ballots would have to say, "THIS IS A PROPERTY TAX INCREASE" in 42-point type.

H.B. 960
Author: Toth
Amends/Enacts: N/A
Status: Filed

This bill would end school m&o taxes as well as local sales taxes and replace them with value-added taxes.

H.B. 986

Author: Toth

Amends/Enacts: §§403.351, 403.352, 403.353, 403.354, and 403.355 Government Code; §48.304 Education Code

Status: Filed

Generally, this bill would allow a taxpayer to direct that all or part of his/her school m&o taxes go to the state to pay the tuition of one or more private school students. The taxpayer would file a form with the school district's TAC before the due date for the taxes. The taxpayer would specify the child or children to receive the money and the school that the child or children would attend. The program would be administered by the comptroller.

H.B. 1030

Author: Shaheen

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Filed

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a Tier-1 m&o tax for that school year or any subsequent school year.

The comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in a fiscal biennium exceeds 104 percent of the total amount of general revenue that was received during the preceding fiscal biennium. That money could only go toward reducing the compression percentage.

H.B. 1153

Author: Hull

Amends/Enacts: §§7.062 and 48.285 Education Code; §403.302 Government Code

Status: Filed

A school value study would recognize only one half of a percentage homestead exemption. The bill is virtually identical to H.B. 152 and H.B. 558 discussed above.

H.B. 1157

Author: Hinojosa

Amends/Enacts: §§7.062, 11.052, 12.106, 12.263, 13.051, 13.102, 13.283, 19.009, 25.038, 25.045, 25.081, 25.087, 25.111, 25.112, 29.008, 29.0822, 29.014, 29.081, 29.0822, 29.184, 29.203, 29.403, 29.457, 29.912, 30.003, 30.102, 30A.151, 33.157, 37.0061, 37.008, 37.011, 39.027, 39.053, 39.262, 43.001, 44.004, 45.0011, 45.006, 45.105, 46.003, 46.005, 46.006, 46.032, 48.0051, 48.005, 48.006, 48.007, 48.010, 48.051, 48.052, 48.101, 48.105, 48.107, 48.108, 48.109, 48.115, 48.118, 48.152, 48.153, 48.202, 48.252, 48.2642, 48.273, 48.277, 49.001, 49.002, 49.003, 49.158, 49.201, 49.203, 49.257, 49.258, 49.305, 49.306, 49.311, and 49.354 Education Code; §§403.302, 1371.001, and 1431.001 Government Code; §325.001 Local Government Code; Art. 2688d Vernon's Civil Statutes

Status: Filed

A school district's funding would be based on its average enrollment, not its average daily attendance.

H.B. 1243

Author: Guillen

Amends/Enacts: §11.13 Tax Code

Status: Filed

This bill would make it clear that two married people who had different principal residences could each receive a homestead exemption for his/her principal residence.

H.B. 1485

Author: Leo Wilson

Amends/Enacts: N/A

Status: Filed

This bill would end school m&o taxes as well as local sales taxes and replace them with value-added taxes. It is virtually identical to H.B. 960 discussed above.

H.B. 1553

Author: Toth

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Filed

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a Tier-1 m&o tax for that school year or any subsequent school year.

After each biennium, the comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in that biennium exceeded the amount of consolidated general revenue appropriations that could be appropriated within the limit on the rate of growth of those appropriations adopted for that biennium. That money could only go toward reducing the compression percentage.

H.B. 1703

Author: Lozano

Amends/Enacts: §§7.062, 11.052, 12.106, 12.263, 13.051, 13.102, 13.283, 19.009, 25.038, 25.045, 25.081, 25.087, 25.111, 25.112, 29.008, 29.0822, 29.014, 29.081, 29.0822, 29.184, 29.203, 29.403, 29.457, 29.912, 30.003, 30.102, 30A.151, 33.157, 37.0061, 37.008, 37.011, 39.027, 39.053, 39.262, 43.001, 44.004, 45.0011, 45.006, 45.105, 46.003, 46.005, 46.006, 46.032, 48.0051, 48.005, 48.006, 48.007, 48.010, 48.051, 48.052, 48.101, 48.105, 48.107, 48.108, 48.109, 48.115, 48.118, 48.152, 48.153, 48.202, 48.252, 48.2642, 48.273, 48.277, 49.001, 49.002, 49.003, 49.158, 49.201, 49.203, 49.257, 49.258, 49.305, 49.306, 49.311, and 49.354 Education Code; §§403.302, 1371.001, and 1431.001 Government Code; §325.001 Local Government Code; Art. 2688d Vernon's Civil Statutes

Status: Filed

A school district's funding would be based on its average enrollment, not its average daily attendance.

H.B. 2051

Author: Meyer

Amends/Enacts: §49.1531 Education Code

Status: Filed

A wealthy school district buying attendance credits would be able to retain m&o tax revenue sufficient to pay the district's average m&o costs per student for the last three years adjusted for inflation. The TEA would determine the average m&o costs and make the adjustment for inflation.

H.B. 2108

Author: Metcalf

Amends/Enacts: §§45.0032 and 48.202 Education Code

Status: Filed

The 8¢ figure used in calculating a school district's enrichment tax rate would rise to 9¢. The guaranteed yield would apply to the first 9¢ of a district's enrichment tax rate.

H.B. 2121

Author: Lozano

Amends/Enacts: §48.282 Education Code

Status: Filed

The TEA could administer a grant program to help school districts harmed by the use of state values instead of local values. The program would help districts harmed by the 2024 and/or 2025 value studies. The total amount of grants in a year could not exceed \$175M.

H.B. 2122

Author: Lozano

Amends/Enacts: §48.2711 Education Code

Status: Filed

If the comptroller disapproved a school district's local values and assigned state values instead, the state would compensate the district for some of the lost money. For the first year that that happened, the state would make up 75% of the loss. For the second consecutive year, the state would make up 50% of the loss. For the third consecutive year, the state would make up 25% of the loss. After three consecutive years, the state wouldn't compensate the district at all.

H.B. 2124

Author: Lozano

Amends/Enacts: §48.282 Education Code

Status: Filed

The TEA could administer a grant program to help school districts harmed by the use of state values instead of local values. The bill is virtually identical to H.B. 2121 discussed above.

H.B. 2125

Author: Lozano

Amends/Enacts: §48.2711 Education Code

Status: Filed

This bill to partially compensate school districts saddled with state values is virtually identical to H.B. 2122 discussed above.

H.B. 2194
Author: Lowe
Amends/Enacts: N/A
Status: Filed

This bill would end school m&o taxes as well as local sales taxes and replace them with value-added taxes. It is virtually identical to H.B. 960 and H.B. 1485 discussed above.

H.B. 2220
Author: Kerwin
Amends/Enacts: N/A
Status: Filed

This bill would end school m&o taxes as well as local sales taxes and replace them with value-added taxes. It is virtually identical to H.B. 960, H.B. 1485, and H.B. 2194 discussed above.

H.B. 2553
Author: Ashby
Amends/Enacts: §5.102 Tax Code; §403.3011 Government Code
Status: Filed

The comptroller would prepare an annual report summarizing the MAP reviews for a year. Under current law, a school district can qualify as “eligible” and get local values only if its appraisal district passed its most recent MAP review. This bill would eliminate that requirement.

H.J.R.57
Author: Cain
Amends/Enacts: Art. III, §49-g Texas Constitution
Status: Filed

If the comptroller acted to prevent the amount in the economic stabilization fund from exceeding the limit in effect for a biennium by reducing an amount transferred to the fund from general revenue or by crediting to general revenue interest that is due to the fund, he would transfer an amount equal to the amount by which the balance of general revenue was increased. The transferred money could be used only to reduce school taxes.

H.J.R. 125
Author: Zwiener
Amends/Enacts: Art. VII, §1 Texas Constitution
Status: Filed

This proposed constitutional amendment would require the state to pay at least 50% of the cost of public schools.

S.B. 435
Author: Hinojosa
Amends/Enacts: §48.2711 Education Code
Status: Filed

If the comptroller disapproved a school district's local values and assigned his own values instead, the state would compensate the district for the lost state aid. In the first year that a school district faced this problem, the state would reimburse the district for 75% of the lost state aid. In the second year, the state would reimburse the district for 50% of the lost state aid. In the third year, the state would reimburse the district for 25% of the lost state aid. A rich district that did not receive state aid would get to keep more of its own money. A school district could receive this benefit for only three consecutive years.

S.B. 436

Author: Hinojosa

Amends/Enacts: §48.282 Education Code

Status: Filed

The TEA would administer a program that provided grants to school districts adversely affected by having their local values rejected in the comptroller's value study. In awarding grants, the TEA would prioritize school districts experiencing the greatest percentage reduction in funding. The maximum amount available in a year would be \$175 million. The program would last for only two years unless extended.

S.B. 479

Author: Middleton

Amends/Enacts: §§403.3011 and 403.302 Government Code

Status: Filed

The margin of error used by the comptroller in determining whether a school district's local values are acceptable would increase from 5% to 10%. Under current law, the comptroller will use local values even if a school district fails the value study if the district passed the two preceding value studies and if its local values are at least 90% of the values determined by the comptroller. This bill would ease that requirement to 80%. The comptroller would recognize that some value may not be taxable because the appraisal district does not have clear and convincing evidence to support increasing an appraised value from one year to the next when such evidence is required by §23.01(e).

S.B. 1129

Author: Middleton

Amends/Enacts: §49.1574 Education Code

Status: Filed

A wealthy school district buying attendance credits would receive a credit based on an optional percentage homestead exemption.

Miscellaneous

H.B. 165

Author: Vasut

Amends/Enacts: The whole Property Tax Code

Status: Filed

This bill would eliminate property taxes. A joint legislative committee would study alternatives.

H.B. 452

Author: Bernal

Amends/Enacts: §151.4306 Tax Code

Status: Filed

An owner of bpp who filed a property- tax rendition and also collected sales taxes would be entitled to an annual sales-tax refund from the state equal to the amount of property taxes that the owner paid on bpp. The bill does not address refunding the sales taxes to the consumers from whom they were collected.

H.B. 698

Author: Harrison

Amends/Enacts: The whole Property Tax Code

Status: Filed

H.J.R. 64

Author: Harrison

Amends/Enacts: Art. VIII, §1 Texas Constitution

This proposed constitutional amendment and related bill would eliminate property taxes. A joint legislative committee would study replacing property taxes with sales taxes.

H.B. 1623

Author: Louderback

Amends/Enacts: §§403.602, 404.606, 403.607, 403.609, 403.612, 403.615, 403.617

Government Code

Status: Filed

This bill would limit who could get a school-tax value limitation under the Texas Jobs, Energy, Technology, and Innovation Act. Property owners associated with countries identified by the Director of National Intelligence as risks to national security could not qualify. If a property owner were approved for a value limitation but later became affiliated with a risky country, the attorney general could sue to terminate the limitation.

H.B.1798

Author: Harless

Amends/Enacts: §25.025 Tax Code

Status: Filed

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include an employee of a public defender's office.

H.B. 1860

Author: Cole

Amends/Enacts: §92.027 Property Code

Status: Filed

This bill concerns a multiunit apartment complex with an online portal for rent payments. When the owner received a tax bill, he/she would have to use the portal to notify every tenant of the total taxes on the property and the percentage of the tenant's rent attributable to property taxes.

H.B.1945

Author: Smithee

Amends/Enacts: §25.025 Tax Code

Status: Filed

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include an employee of a school district or of an open-enrollment charter school or private school

H.B. 2011

Author: Cecil Bell

Amends/Enacts: §21.101, 21.102, 21.1021, and 21.103 Property Code

Status: Filed

This bill concerns property taken by eminent domain. If the entity that took the property was obligated to pay taxes on it but didn't pay them, the former owner would have a right to repurchase the property.

H.B. 2357

Author: Eddie Morales

Amends/Enacts: §1.16 Tax Code

Status: Filed

Every appraisal district and taxing unit would have to use a "universal data exchange format" for its property tax information. The bill defines a universal data exchange format as "an electronic format of digital information that allows the information to be exchanged between one computer system and any other computer system with limited or no reformatting of the information." The comptroller would choose the format.

S.B. 403

Author: Middleton

Amends/Enacts: §403.108 Government Code

Status: Filed

Each year the comptroller would determine the amount of money received from the federal government by the state during the preceding state fiscal year as reimbursement for border security costs. The comptroller would deposit the same amount of general revenue into a special account. That special account could be used only to reduce property taxes.

S.B. 489

Author: Miles

Amends/Enacts: §403.612 Government Code

Status: Filed

A property owner seeking a school value limitation under the Texas Jobs, Energy, Technology, and Innovation Act would have to provide childcare as a benefit to its full-time employees.

S.B. 491

Author: Miles

Amends/Enacts: §25.025 Tax Code

Status: Filed

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include an employee of a public defender's office. This bill is virtually identical to H.B. 1798 discussed above.