

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

Last Updated: June 6, 2025

The legislative session has ended. We have been working on identifying last-minute amendments and making sure that our summaries accurately reflect the final versions of bills that have passed. That job isn't quite finished. We are also waiting to see whether Gov. Abbott will veto any bills. Below are brief summaries of the bills that we think will be most interesting to MVBA's clients. The first list is **BILLS THAT PASSED**. That is followed by **DEAD BILLS**, described in pale gray type. Of course, we will be happy to assist our clients who have questions about legislation.

We use gold stars to mark the progress of a bill.

- ★ Bill has been reported out of committee in the house in which it was filed.
- ★★ Bill has been passed by the house in which it was filed.
- ★★★ Bill has been reported out of committee in the other house.
- ★★★★ Bill has been passed by both houses.
- ★★★★★ Bill has been signed by the governor and will take effect.

BILLS THAT PASSED

Exemptions

H.B. 9 ★★★★★

Author: Meyer

Amends/Enacts: §11.415, 22.01, and 22.24 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

H.J.R. 1 ★★★★★

Author: Meyer

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

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

The exemption for small amounts of bpp will rise from \$2,500 to \$125,000. That's \$125,000 per location. A lessor of bpp will be entitled to one \$125,000 exemption for all of its leased bpp in a taxing unit. A business that owns bpp at locations that it does not own or lease will be entitled to one \$125,000 exemption for all such bpp in a taxing unit. If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their bpp will be combined for purposes of the exemption. An appraisal district may investigate a business to determine whether the business is related to other businesses.

This bill is also discussed under the heading, *Appraisals*.

H.B. 21 ★★★★★

Author: Gates

Amends/Enacts: §§394.004, 394.0045, 394.005, 394.031, 394.032, 394.037, 394.0039, 394.0025, 394.0026, 394.0027, 394.903, and 394.905 Local Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 28, 2025

This bill concerns exemptions for properties of housing finance corporations (HFC) created by cities or counties. It limits the area in which an HFC can own real property for residential development or engage in residential development. An HFC can do so only in the city or county that created it unless a development is expressly approved by another city or county in which the development is located. The bill also imposes limits related to the income of residents and the rents charged to residents. In some instances, a property may qualify for an exemption for up to two years even though it does not satisfy the income and rent requirements. An annual audit will be required.

H.B. 22 ★★★★★

Author: Noble

Amends/Enacts: §§11.02, 21.06, 21.07, 21.08, 23.15, 23.16, and 42.05 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

This bill will eliminate the last vestiges of taxes on intangible property. All intangible property will be exempt.

H.B. 247 ★★★★★

Author: Guillen

Amends/Enacts: §11.38, 11.43, and 23.013 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

H.J.R. 34 ★★★★★

Author: Guillen

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

Status: Passed by both houses; election scheduled on November 4, 2025.

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will exempt the portion of a property's value attributable to the installation or construction of "border security infrastructure and related improvements." Such an exemption will apply in border counties only. In order to claim the exemption, a property owner will have to sign a "qualified border security infrastructure agreement" with the state or federal government or grant an easement to the state or federal government.

H.B. 1399 ★★★★★

Author: Cody Harris

Amends/Enacts: §11.162 Tax Code

Status: Passed by both houses; signed by governor
Effective: January 1, 2026

H.J.R. 99 ★★★★★

Author: Cody Harris

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

Status: Passed by both houses; election on November 4, 2025

Effective: Upon approval by voters

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

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: Passed by both houses; sent to governor

Effective: January 1, 2026

H.J.R. 133 ★★★★★

Author: Turner

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

Status: Passed by both houses; election set on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will 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 can transfer the exemption from one homestead to another.

H.B. 2525 ★★★★★

Author: Darby

Amends/Enacts: §11.18 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

This bill expands 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 can provide housing and services in an amount not less than four percent of the organization’s net resident revenue. In order to qualify for the exemption an organization has to have been in existence for at least twenty years or it has to be affiliated with another established charitable organization.

H.B. 2723 ★★★★★

Author: Cunningham
Amends/Enacts: §11.43 Tax Code
Status: Passed by both houses; signed by governor
Effective: January 1, 2026

An appraisal district will have to grant an exemption for a property even without an exemption application if: 1) a reasonable inspection would reveal that the property is a nonprofit cemetery; and 2) the owner of the property is not identifiable. An appraisal district can request relevant information from a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity.

H.B. 2730 ★★★★★
Author: Darby
Amends/Enacts: §11.43 Tax Code
Status: Passed by both houses; signed by governor
Effective: Immediately – May 24, 2025

An appraisal district cannot require a homeowner receiving a homestead exemption to file a new application unless the district has reason to believe the person no longer qualifies for the exemption and the district has attempted to determine whether the person still qualifies. The bill suggests that a district attempting to determine whether a person still qualified can search the DPS's driver's license database. The district will have to send the person a notice stating the "specific reason for" requiring a new exemption application.

H.B. 2894 ★★★★★
Author: Hickland
Amends/Enacts: §140.011 Local Government Code
Status: Passed by both houses; sent to governor
Effective: September 1, 2025

This bill affects the way that the state compensates cities and counties most affected by exemptions for disabled veterans. A city will generally have to be adjacent to a military installation in order to qualify. A county will generally have to have all or part of a military installation within its borders. The bill, however, creates narrow exceptions which apparently apply to cities in Bell and Coryell counties and to Lampasas County.

S.B. 4 ★★★★★
Author: Bettencourt
Amends/Enacts: §§11.13, 25.23, 26.01, 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: Passed by both houses; sent to governor
Effective: Immediately when signed by governor; applies to 2025 tax year

S.J.R. 2 ★★★★★
Author: Bettencourt
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Passed by both houses; election set on November 4, 2025
Effective: Upon approval by voters

This proposed constitutional amendment and related bill will raise the general school-tax homestead exemption from \$100,000 to \$140,000. The state will give school districts extra money to compensate them for the lost taxes. If enacted the increased exemption will apply in 2025. But that won't be known until the November election. So, the assessment process will proceed on two tracks at once, one assuming that the exemption will increase and the other assuming that it won't.

S.B. 23 ★★★★★

Author: Bettencourt

Amends/Enacts: §§11.13, 26.01, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2543, 48.2551, 49.004, 49.0044, 49.0121, 49.0122, 49.154, 49.308 Education Code

Status: Passed by both houses; sent to governor

Effective: Immediately when signed by governor

S.J.R. 85 ★★★★★

Author: Bettencourt

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

Status: Passed by both houses; election set on November 4, 2025.

The school-tax homestead exemption for people who are over 65 or disabled will increase from \$10,000 to \$60,000. The state will provide additional aid to school districts, primarily to help with their debts. If enacted the increased exemption will apply in 2025. But that won't be known until the November election. So, the assessment process will proceed on two tracks at once, one assuming that the exemption will increase and the other assuming that it won't.

S.B. 467 ★★★★★

Author: Paxton

Amends/Enacts: §11.351 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

S.J.R. 84 ★★★★★

Author: Bettencourt

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

Status: Passed by both houses; election set for November 4, 2025

Effective: Upon approval by voters

If a fire completely destroys an improvement on a homestead property, the owner can receive a temporary exemption for the year in which the fire occurs. In order to qualify, the burned improvement must have been a habitable dwelling before it was destroyed. It must be uninhabitable for at least thirty days following the fire. The exemption will be prorated based on what time of year the fire occurs. The property owner will have to file an application with the appraisal district within 180 days following the fire. If the district grants the exemption after the tax office has calculated the taxes, the tax office will recalculate them.

S.B. 1352 ★★★★★

Author: Adam Hinojosa

Amends/Enacts: §§11.43, 11.4391, 21.09, and 21.10 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

If an appraisal district extends a property owner's deadline for filing a rendition to May 15, the district will also extend the owner's deadline for applying for a freeport exemption. If a property owner shows good cause, the district can extend the application for another 60 days. If a property owner files a late application for a freeport exemption under §11.4391, the penalty will be the lesser of: 1) 10% of the taxes saved; or 2) 10% of the taxes after subtracting the freeport exemption. This bill is also discussed under the heading, *Appraisals*.

S.B. 2068 ★★★★★

Author: Bettencourt

Amends/Enacts: §11.48 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

A child's name, age, home address, or home telephone number provided in an exemption application will be confidential.

Appraisals

H.B. 9 ★★★★★

Author: Meyer

Amends/Enacts: §11.415, 22.01, and 22.24 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

H.J.R. 1 ★★★★★

Author: Meyer

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

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

This is the bill that exempts bpp up to \$125,000. A property owner will not have to render bpp if the owner believes that the property is not taxable in any taxing unit. The owner will have to file a statement or report certifying the owner's belief that its bpp is exempt. An appraisal district can require a rendition from such a property owner.

If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their renditions will have to reflect that fact. Each business's rendition will identify the bpp of its related businesses. The comptroller will create applicable forms.

This bill is also discussed under the heading, *Exemptions*.

H.B. 1244 ★★★★★

Author: Guillen

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

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

If 1-d-1 land is transferred from one owner to another, the new owner won't need to file a new application if the land continues to be used in "materially the same way" and the agricultural use is overseen or conducted by the same individual(s) who oversaw or conducted that use in the preceding year. If the use continues but it is under the control of a different person, the new owner will need to file a new application, but the filing deadline will be the later of: 1) the delinquency date for the year for which the application is filed; or 2) the first anniversary of the change in ownership.

H.B. 1533 ★★★★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23

Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

If an appraisal district retroactively appraises a property omitted in a prior year, the district will 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. 3370 ★★★★★

Author: Hefner

Amends/Enacts: §23.751 Tax Code

Status: Passed by both houses; sent to Governor

Effective: January 1, 2026

If the owner of 1-d-1 land dies, the new owner will have an extended deadline for filing a new 1-d-1 application. A surviving spouse or child of the decedent, an executor of the decedent's estate, or a fiduciary acting for a surviving spouse or child can file the application any time before the taxes became delinquent for the year in question. No penalty will result from an application filed under these circumstances.

S.B. 973 ★★★★★

Author: Eckhardt

Amends/Enacts: §§25.027 and 25.18 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

A reappraisal plan adopted by an appraisal district's board of directors may not include a standard or timeline that prevents the district from appraising property as necessary to comply with the requirements of Section 23.01(a), i.e., appraisal at market value. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

S.B. 1352 ★★★★★

Author: Adam Hinojosa

Amends/Enacts: §§11.43, 11.4391, 21.09, and 21.10 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

If an appraisal district extends a property owner's deadline for filing a rendition to May 15, the district will also extend the owner's deadline for filing an application for interstate allocation of value. If a property owner shows good cause, the district can extend the deadline for another thirty days. If a property owner files a late application for interstate allocation, the penalty will be the lesser of: 1) 10% of the taxes saved; or 2) 10% of the taxes after applying the interstate allocation. This bill is also discussed under the heading, *Exemptions*.

S.B. 1951 ★★★★★

Author: Paxton

Amends/Enacts: §22.28 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2016

An appraisal district's notice advising a property owner about a penalty for not filing a timely rendition will have to be sent by certified mail if the property is not listed on the preceding year's appraisal roll. Otherwise, the notice can go by first-class mail. It will have to go out no later than June 1. A copy of the notice will also have to go out with the property owner's notice of appraised value. This bill is also discussed under the hearing, *Assessment*.

Appraisal Districts and ARBs

H.B. 148 ★★★★★

Author: Turner

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

In appraisal districts with elected directors, every director will have to complete a training course provided by an accredited institution of higher education. A director will have to complete the course each year before the anniversary of the date on which he/she took office. The bill doesn't say how long the course should be. If, however, an appraisal district is involved in assessing and collecting taxes, its directors will need at least eight hours of training on those topics. Before seeking appointment or election to the board of directors, a person will have to sign a document acknowledging that he/she understands the board's duties.

H.B. 1533 ★★★★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

An appraisal district in a county with 120,000 people or more will have to have an Internet website. The district will 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 will prevent the district from requesting the IP address.

If the comptroller contracts with people to assist with ARB training classes, at least one trainer in each course will have to be a taxpayer representative. That taxpayer representative must be a Texas resident and be a lawyer with at least five years of experience. The lawyer cannot be someone who ever represented or worked for an appraisal district, an ARB or a taxing unit. Nor can he/she have ever served as an appraisal district director or as an ARB member. The comptroller can make an exception if he/she can't find someone satisfying all those requirements.

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 shortens that period to five days for a property owner not represented by an agent. An owner with an agent will still have to make the request 10 days before the hearing. An ARB that dismisses a hearing on jurisdictional grounds would have to notify the property owner and state the grounds for its determination. An ARB considering issuing a subpoena will 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. 3575 ★★★★★

Author: Noble

Amends/Enacts: §6.032 Tax Code; §252.005 Election Code

Status: Passed by both houses; sent to governor

Effective: Immediately when signed by governor

Someone who wants to run for a seat as an elected director on an appraisal district's board of directors will file his/her application with the county elections administrator if the county has such an officer. Otherwise, the candidate will file the application with the county clerk. The same is true for the candidate's appointment of a campaign treasurer.

H.B. 4809 ★★★★★

Author: Meyer

Amends/Enacts: §11.24, 41.41 Tax Code

Status: Passed by both houses; sent to governor

Effective: Immediately when signed by governor

This bill concerns properties that qualify for exemptions as historic sites under §11.24. The owner of such a property can protest the appraisal district's determination of: 1) the appraised value of a structure or archaeological site; 2) the appraised value of the land necessary to access the structure or site; and 3) the allocation of the appraised value between the structure or site and the land.

S.B. 973 ★★★★★

Author: Eckhardt

Amends/Enacts: §§25.027 and 25.18 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

Current law limits the kinds of images of residential property that an appraisal district can post on the Internet. This bill loosens the restrictions and allows 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. This bill is also discussed under the hearing, *Appraisals*.

S.B. 974 ★★★★★

Author: Eckhardt

Amends/Enacts: §6.412 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2015

A teacher in a public school will be eligible to serve on an ARB. The school district's trustees and employees may not communicate with the teacher with the intent to influence a decision that he/she might make capacity as a member of the appraisal review board.

S.B. 1106 ★★★★★

Author: Parker

Amends/Enacts: §26.17 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

An appraisal district's database of property tax information will have to include special assessments levied by public improvement districts.

S.B. 2073 ★★★★★

Author: Zaffirini

Amends/Enacts: §6.051 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

This bill makes it clear that an appraisal district can finance its acquisition or construction of an office. The proposed acquisition or construction will still require the agreement of three-fourths of the voting taxing units served by the appraisal district. But if a unit fail to act timely on the matter, its inaction will be taken as a vote for the proposal.

Appeals

H.B. 1533 ★★★★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

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

In a judicial appeal under Chapter 42, the court may not order discovery unless the discovery is requested by a party. The court may 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. 3307 ★★★★★

Author: Noble

Amends/Enacts: §41A.061 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2026

This bill concerns the continuing-education requirement for arbitrators. An arbitrator can satisfy that requirement with courses approved for continuing legal education.

Assessment

H.B. 30 ★★★★★

Author: Troxclair

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

Status: Passed by both houses; signed by Governor

Effective: January 1, 2026

This bill concerns the voter-approval rate of a taxing unit (other than a school district) included in a disaster area as declared by the president of the U.S or the governor. The taxing unit can add a “disaster relief rate” to cover the estimated costs of things like: emergency shelters; overtime pay for first responders; search and rescue efforts; and evacuation services. But the unit’s voter-approval rate cannot be greater than it would be if the unit were a special taxing unit, i.e., the rate calculated using 1.08 instead of 1.035. In the year following a disaster, a taxing unit cannot adopt a rate that exceeded its voter-approval rate without holding an election.

H.B. 851 ★★★★★

Author: Schofield

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

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

Every year an appraisal district will 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 will 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. 3093 ★★★★★

Author: Villalobos

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

Status: Passed by both houses; signed by governor

Effective: Immediately – May 24, 2025

This bill concerns a gulf-coast taxing unit facing “substantial litigation,” i.e., appraisal related litigation involving one of the twenty highest value properties in the appraisal district. An appraisal district would notify the owners of the twenty properties subject to the bill. There must be a difference of more than 25% between the value determined by the ARB and the value claimed by the property owner. When doing its truth-in-taxation calculations, a taxing unit will 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 must notify the taxing unit in time for the unit to adjust its calculations. For purposes of this law, associated business entities will be considered a single property owner. The bill applies to every gulf-coast county except Harris.

S.B. 1023 ★★★★★

Author: Bettencourt

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

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

The comptroller's tax-rate-calculation forms must be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form (other than an entry making a mathematical calculation). A TAC or other person completing the forms will have to include the hyperlinks.

A taxing unit with two or more TIF reinvestment zones will include separate entries for each zone.

S.B. 1025 ★★★★★

Author: Bettencourt

Amends/Enacts: §52.072 Election Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 24, 2025

The ballots in an election to impose or increase a tax will have to state, "THIS IS A TAX INCREASE." That statement must be at the top of the ballot proposition.

S.B. 1453 ★★★★★

Author: Bettencourt

Amends/Enacts: §26.012 and 26.05 Tax Code; §44.004 Education Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

"Current debt service" as used in truth-in-taxation calculations will be redefined to mean "the minimum dollar amount required" for debt service in the current year.

When a taxing unit's governing body considers a debt rate higher than the rate described by §26.05(a)(1), the motion to adopt that rate must explain the higher rate and be supported by at least 60% of the members of the governing body.

S.B. 1502 ★★★★★

Author: Bettencourt

Amends/Enacts: §26.042 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

Current law allows a school district affected by a disaster to adopt a tax rate that exceeds the voter-approval rate without holding an election. But this rule will not apply to a school district that, in the preceding year, had held an unsuccessful ratification election.

S.B. 1951 ★★★★★

Author: Paxton

Amends/Enacts: §22.28 Tax Code

Status: passed by both houses; sent to governor

Effective: January 1, 2026

If a property owner is subject to a penalty for not filing a timely rendition, the tax bill will have to state the amount of the penalty on a separate line from the taxes. This bill is also discussed under the hearing, *Appraisals*.

S.B. 2520 ★★★★★

Author: Bettencourt

Amends/Enacts: §11.26 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

This bill is intended to clarify the way that a school tax ceiling works when a disabled owner or an owner over 65 establishes a homestead after the beginning of a year. Let's say that A establishes a homestead in Year 1. A gets the full over-65 exemption but only a prorated portion of the general school-tax homestead exemption. In Year 2, A gets the full amount of both exemptions. So, A's taxes might be lower in Year 2 than in Year 1. Going forward, A's tax ceiling will be the lower of the Year 1 taxes or the Year 2 taxes.

Collections

H.B. 851 ★★★★★

Author: Schofield

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

Status: Passed by both houses; sent to Governor

Effective: January 1, 2026

Every year an appraisal district will report to the comptroller the number of homesteads subject to tax deferrals or abatements for every school district served by the appraisal district. The comptroller will 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: Passed by both houses; Signed by governor

Effective: January 1, 2026

If the office of a taxing unit's tax collector is 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. 2025 ★★★★★

Author: Tepper

Amends/Enacts: §§12.002 and 82.051 Property Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

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 eliminates that requirement.

H.B. 2742 ★★★★★

Author: Vasut

Amends/Enacts: §§31.03, 31.04, and 42.08 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

Under current law, a property owner may not be able to take advantage of a split-payment option for paying taxes if there is a delay in the assessment process. Under this bill, if tax bills are mailed after November 30, property owners could make their first payments any time before the first day of the next month following the first full calendar month following the date the tax bills were mailed.

H.B. 3424 ★★★★★

Author: Capriglione

Amends/Enacts: §23.1242 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

A heavy equipment dealer will file statements and make tax payments quarterly instead of monthly. A statement will report the aggregate amount received by the dealer from sales and leases and the total amount of unit property tax assigned by the dealer to the items. A dealer will have to retain records for at least four years. By December 15, a TAC will report the unit property tax factor for the following tax year to every dealer. If a dealer has multiple locations, the TAC will report the information for each location.

H.B. 3680 ★★★★★

Author: Adam Hinojosa

Amends/Enacts: §232.215 Local Government Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

In counties near the Mexican border or the Gulf of Mexico (correctly named in the bill) a taxing unit selling real property through a foreclosure sale will have to provide a notice to prospective bidders about legal requirements related to water and wastewater.

S.B. 402 ★★★★★

Author: Paxton

Amends/Enacts: §1.071 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2015

Ordinarily, a tax office mails a tax refund to a property owner at the address on the tax roll. If a property owner wants the refund mailed to a different address, he/she will file a comptroller's form

with the tax office before the refund is issued. A property owner who files a request could later revoke it.

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: Passed by both houses; sent to governor

Effective: September 1, 2025

This bill contains many provisions, all related to tax refunds. A property owner will not have to apply for a most refunds if the amount is \$1 or more. A refund of an overpayment will be automatic and will not require an application unless the amount of the refund is less than \$1. The refund will not require the approval of the taxing unit's governing body. The bill includes a lengthy list of the events that trigger various types of refunds. Most refunds will have to be made within 60 days after the triggering event. If a refund is not paid timely, interest will accrue at the rate of 12%.

S.B. 2173 ★★★★★

Author: Parker

Amends/Enacts: §31.08 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If a real property is conveyed along with a tax certificate showing no delinquent taxes on the property, the buyer will be protected against a tax lien securing taxes that might subsequently arise from the retroactive cancellation of a homestead exemption. The party acquiring the property won't get that protection if the parties to the transfer are; relatives: related business entities: an employer and an employee; or a trust and its beneficiary.

School Finance and Value Studies

H.B. 2 ★★★★★

Author: Buckley

Amends/Enacts: §§48.014, 48.2543, and 48.2711 Education Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

This is the education bill that has received much attention. It is about 230 pages long. It includes Gov. Abbott's voucher plan, but not much of it addresses property taxes.

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 100% of the loss. For the second consecutive year, the state would make up 70% of the loss. For the third consecutive year, the state would make up 40% of the loss. After three consecutive years, the state wouldn't compensate the district at all. The state, however would limit this aid to a total of \$60M.

If a value study preliminarily determined that a school district's local values were invalid, the TEA would notify every member of the school board. The notice would include an estimate of how the

value study would affect the district's finances and include information about the district's right to protest the comptroller's determination. The TEA would share the notice with the comptroller who would provide copies to the appraisal district's directors.

The bill would also provide additional state money to school districts to compensate them for tax revenue lost as a result of an increase in homestead exemptions and compression of tax rates.

Generally, the bill would:

- increase the basic allotment by about \$400 and add a guaranteed yield increment adjustment that tied the basic allotment to the growth of property values, initially set at \$55;
- revise the guaranteed yield for a school district's golden pennies;
- create or change various special allotments;
- revise state funding for districts that experience declines in attendance; and
- provide a funding increase for certain schools

H.B. 4236 ★★★★★

Author: Martinez Fischer

Amends/Enacts: N/A

Status: Passed by both houses; sent to governor

Effective: Immediately when signed by governor

A property value study task force will study the comptroller's value studies and possible alternatives. The task force will consist of legislators and representatives of property owners, appraisal districts, and taxing units. The task force will report to the legislature ahead of the 2027 regular session.

S.B. 843 ★★★★★

Author: Kolkhorst

Amends/Enacts: §45.114 Education Code

Status: Passed by both houses; sent to Governor

Effective September 1, 2025

The TEA will create a database containing information related to the taxes and bonds of every school district. A school district will have to provide the information needed by the TEA.

Miscellaneous

H.B. 103 ★★★★★

Author: Troxclair

Amends/Enacts: §§403.701, 403.702, 403.703, 403.704, and 403.705 Local Government Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

The comptroller together with the Bond Review Board will develop and maintain an online database of current and historical information regarding taxes imposed and bonds issued by each taxing unit in this state. Taxing units will have to provide the comptroller with detailed information

about their bonds and taxes. A taxing unit's failure to provide the information could result in fines being levied against the unit.

H.B. 2011 ★★★★★

Author: Cecil Bell

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

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

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.

S.B. 370 ★★★★★

Author: Perry

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will expand to include a family member of a current or former employee of the attorney general. The bill defines family member as a minor child, adult child, spouse, or surviving spouse.

S.B. 1569 ★★★★★

Author: King

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; sent to governor

Effective: September 1, 2025

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will expand to include officials of an institution of higher education or university system.

DEAD BILLS

Exemptions

H.B. 244

Author: Guillen

Amends/Enacts: §140.011 Local Government Code

Status: Pending in House Ways and Means Committee

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: Passed by House; pending in Senate Local Government Committee

H.J.R. 31 ★★

Author: Guillen

Amends/Enacts: Art VIII, §19 Texas Constitution

Status: Passed by House; pending in Senate Local Government Committee

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 Business and Commerce Code. That definition includes crops, aquatic goods, livestock, supplies, and “products of crops or livestock.” The Tax Code’s definition would also include poultry, eggs, and timber.

H.B. 266

Author: Flores

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

Status: Pending in House Ways and Means Committee

H.J.R. 23

Author: Flores

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 55

Author: Christina Morales

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 43

Author: Cecil Bell

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 66

Author: Bernal

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 67

Author: Bernal

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

Status: Pending in House Ways and Means Committee

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: Passed by House; pending in Senate Local Government Committee

H.J.R. 72 ★★

Author: Noble

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

Status: Passed by House; pending in Senate Local Government Committee

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: Pending in House Ways and Means Committee

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: Passed by House; referred to Senate

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. 1243

Author: Guillen

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Means Committee

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. 1256 ★

Author: Zwiener

Amends/Enacts: §11.325 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

H.J.R. 88 ★★

Author: Zwiener

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

Status: Passed by House; referred to Senate

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 96

Author: Vinton Jones

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 97

Author: Raymond

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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. 1483

Author: Gervin-Hawkins

Amends/Enacts: §§11.272 and 11.43 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 102

Author: Gervin-Hawkins

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

Status: Pending in House Ways and Means Committee

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

Status: Pending in House Ways and Means Committee

H.J.R. 82

Author: Raymond

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

Status: Pending in House Ways and means Committee

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: Pending in House Ways and Means Committee

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.B. 1688

Author: Louderback
Amends/Enacts: §11.13 Tax Code: §403.302 Government Code
Status: Pending in House Ways and Means Committee

H.J.R. 106
Author: Louderback
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 117
Author: Janie Lopez
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 119
Author: Campos
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 102

Author: Gervin-Hawkins
Amends: Art. VIII, §1-m-2 Texas Constitution
Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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. 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: Pending in House Ways and Means Committee

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.

H.B. 3064

Author: Metcalf
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: Pending in House Ways and Means Committee

H.J.R. 145

Author: Metcalf

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

Status: Pending in House Ways and Means Committee

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

H.B. 3108

Author: Goodwin

Amends/Enacts: §11.43 Tax Code

Status: Pending in House Ways and Means Committee

A property owner applying for a homestead exemption would have an alternative to providing his/her driver's license or state identification to the appraisal district. The applicant could instead provide an "owner occupancy affidavit," stating that the property was the applicant's residence homestead.

H.B. 3239

Author: Turner

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 154

Author: Turner

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

Status: Pending in House Ways and Means Committee

A, a taxing unit's governing body could adopt a homestead exemption in a fixed dollar amount. The maximum amount for the exemption would be \$100,000 in 2026. That maximum would adjust each year for inflation.

H.B. 3390

Author: Landgraf

Amends/Enacts: §§11.38 and 11.43 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 157

Author: Landgraf

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

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would exempt electric generators that were primarily for production and distribution of energy for on-site use

H.B. 3412

Author: Gamez

Amends/Enacts: §11.43 Tax Code; §§2702.151, 2702.152, and 2702.153 Insurance Code

Status: Pending in House Insurance Committee

In connection with the closing on a residential real property, a title insurance company would have to assist the buyer in applying for a homestead exemption or apply on behalf of the buyer. The company would also have to give the buyer a notice about the availability of homestead exemptions and the company's duty to assist him/her.

H.B. 3438

Author: Guillen

Amends/Enacts: §11.231 Tax Code

Status: Pending in House Ways and Means Committee

Currently, the exemption for nonprofit community business organizations does not extend to an organization that financially supports a political committee. This bill would do away with the restriction.

H.B. 3499

Author: Vincent Perez

Amends/Enacts: §§11.136 and 11.143 Tax Code; §62.0062 Code of Criminal Procedure

Status: Pending in House Ways and Means Committee

H.J.R. 159

Author: Vincent Perez

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

Status: Pending in House Ways and Means Committee

A home occupied by a registered sex offender could not receive any kind of homestead exemption. The DPS would give each appraisal district an annual report of sex offenders shown to be living in the district.

H.B. 3557

Author: Raymond

Amends/Enacts: §23.015 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

When appraising real property, an appraisal district would exclude the value of an incomplete structure intended for human occupancy.

H.B. 3580

Author: McLaughlin

Amends/Enacts: §§2278.001, and 2278.002 Government Code

Status: Pending in House State Affairs Committee

A taxing unit could not give an exemption or other tax break to a renewable energy generation facility.

H.B. 3586

Author: McLaughlin

Amends/Enacts: §312.0022 Tax Code

Status: Pending in House Ways and Means Committee

A taxing unit could not give a tax abatement to a solar power facility or associated personal property. This prohibition would not apply if the facility had a generating capacity under ten megawatts.

H.B. 3637 ★★

Author: Troxclair

Amends/Enacts: §11.325 Tax Code

Status: Passed by House; referred to Senate

This 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. It is virtually identical to H.B. 1256.

H.B. 4057

Author: Troxclair

Amends/Enacts: §312.0022 Tax Code; §§380.005 and 381.006 Local Government Code

Status: Pending in House Ways and Means Committee

A local government could not give a tax abatement to a renewable energy facility

H.B. 4060 ★

Author: Pierson

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

Status: Passed by House Ways and Means Committee; pending in full House

H.J.R. 172 ★

Author: Pierson

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

Status: Passed by House Ways and Means Committee; pending in full House

A taxing unit could grant a percentage exemption for the homestead of a peace officer employed by the unit. The exemption would increase as the officer stayed non the job. An officer with five years of service would get a 20% exemption. An officer with twenty-five years of service would get a 100% exemption.

H.B. 4083

Author: Button

Amends/Enacts: §11.38 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 174

Author: Button

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

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would exempt perishable food products, drugs, and supplements held for resale.

H.B. 4090

Author: Patterson

Amends/Enacts: §§11.1315, 11.42, 11.43, 11.439, 26.10, and 26.1125 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 176

Author: Patterson

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

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create a total exemption for the homestead of a disabled first responder who became disabled in the line of duty. If the first responder died, his/her surviving spouse would inherit the exemption.

H.B. 4240 ★★

Author: Vasut

Amends/Enacts: §11.18 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

The general charitable exemption would expand to include organizations that provide financial support for medical care at institutions of higher education.

H.B. 4270

Author: Vincent Perez

Amends/Enacts: §§312.002 and 312.009 Tax Code

Status: Pending in House Ways and Means Committee

Some taxing units (including school districts) could give tax abatements for homesteads. The property would have to be in a reinvestment zone. The owner would have to commit to spending a specified minimum sum on improvements and repairs.

H.B. 4321

Author: Cook

Amends/Enacts: §§11.22 and 11.42 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 187

Author: Cook

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

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would change the exemption that a disabled veteran can apply to any property. Instead of specifying dollar amounts for the exemption, the law would specify percentages of value. For example, a veteran with a disability rating of 30% would get a 40% exemption. The exemptions would range from 20% to 100% depending on the degree of disability.

H.B. 4389

Author: Vo

Amends/Enacts: §11.145 Tax Code

Status: Pending in House Ways and Means Committee

The exemption for small amounts of bpp (currently \$2,500) would adjust each year to account for inflation. The comptroller would determine the amount of the exemption for each year.

H.B. 4434

Author: Turner

Amends/Enacts: §§11.42, 26.10, 26.112, and 26.1125 Tax Code

Status: Pending in House Ways and Means Committee

A disabled veteran's homestead exemption would apply for a full year if the property qualified for the exemption at any time during the year. A disabled veteran could establish a property as his/her homestead at any time during the year and receive the full exemption for that year.

H.B. 4580 ★ ★ ★

Author: Harless

Amends/Enacts: §§11.186 and 11.43 Tax Code

Status: Passed by House; substitute passed by Senate Local Government Committee; pending in full Senate

This bill would create an exemption (in Harris County only) for a nonprofit organization that promoted agriculture, supported Texas youth and provided educational support within the community.

H.B. 4647

Author: Lozano

Amends/Enacts: §11.131 Tax Code

Status: Pending in House Ways and Means Committee

For purposes of the disabled veterans' homestead exemption, the definition of homestead would expand to include personal property that "formed the basis for" the homeowner's use of the property as the individual's primary residence. The homestead would also include all structures and improvements located at the same address that had identical ownership and that were used primarily for residential purposes.

H.B. 4750

Author: Anchia

Amends/Enacts: §11.18 Tax Code

Status: Pending in House Ways and Means Committee

Current law extends the general charitable exemption to an organization that provides housing on a cooperative basis to students of an institution of higher education. This bill would expand that provision to include housing for individuals, including students. All of the residents would not have to be students.

H.B. 4752 ★ ★

Author: Landgraf

Amends/Enacts: §11.18 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

Currently, an organization can qualify for a general charitable exemption if it raises money for other nonprofit organizations. The fundraising organization, however, must be affiliated with a

state or national organization, e.g., the United Way. This bill would eliminate that requirement. The bill would also allow the organization to distribute contributions to public institutions of higher education.

H.B. 4759

Author: Davila Harris

Amends/Enacts: §§11.161, 23.42, and 23.51 Tax Code

Status: Pending in House Ways and Means Committee

The exemption for implements of husbandry would include property used in hydroponic farming. This bill is also discussed under the heading, *Appraisals*.

H.B. 5166

Author: Bryant

Amends/Enacts: §§5.17, 11.136, and 11.43 Tax Code

Status: Filed

H.J.R. 200

Author: Bryant

Amends/Enacts: Art. VIII, §§ 1-b-3 and 30 Texas Constitution

Status: Pending in House Ways and Means Committee

Multifamily residential rental property would be partially exempt from school taxes if it met certain requirements. The units would have to be rented to people as their principal residence. At least some of the units would have to be rented at affordable rates. The property would have to accept Section 8 housing vouchers. The exemption would cover 50% of the value of a qualifying property plus any increase in the value attributable to the rehabilitation of the property. The exemption would be part of a larger housing program administered by the Texas Department of Housing and Community Affairs.

H.B. 5217

Author: Vincent Perez

Amends/Enacts: §140.011 Local Government Code

Status: Pending in House Ways and Means Committee

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.

H.B. 5442

Author: Bernal

Amends/Enacts: §§11.145 and 22.01 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 211

Author: Bernal

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

Status: Pending in House Ways and Means Committee

A property owner would have the first \$100,000 of bpp that he/she owned exempted, provided that the owner filed annual renditions. Someone with less than \$100,000 of bpp would not have to file renditions.

H.B. 5445

Author: Martinez Fischer

Amends/Enacts: §§11.136 and 11.43 Tax Code

Status: Pending in House Ways and Means Committee

An employee of a school district would receive a homestead exemption equal to all the homestead exemptions that the employee received under §11.13. The employee's other homestead exemptions would effectively be doubled.

H.B. 5478 ★

Author: Kerwin

Amends/Enacts: §§11.184 and 11.43 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill concerns "primarily" charitable organizations. Such an organization would no longer have to file exemption applications annually. An exemption, once granted, would continue as long as the organization owned the property unless the comptroller determined that the organization no longer qualified. An organization would be required to notify the comptroller about changes that might affect its right to the exemption, but there would be no penalty for failing to do so. An organization that lost an exemption before September 1, 2025, would have it retroactively reinstated.

H.B. 5481

Author: Hinojosa

Amends/Enacts: §11.134 Tax Code

Status: Pending in House Ways and Means Committee

Under some circumstances a homeowner can be away from his/her home indefinitely without losing a homestead exemption. This bill would extend that benefit to a Foreign Service employee serving outside the country.

H.B. 5588

Author: Harris

Amends/Enacts: §11.38 Tax Code

Status: Pending in House Ways and Means Committee

S.J.R. 72

Author: Parker

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

Status: Pending in Senate Education K-16 Committee

The real and personal property of a "data center" would be exempt. The center would have to be specifically constructed or refurbished and actually used to house servers. It would have to generate its own power.

H.J.R. 179

Author: Dorazio

Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

A homeowner 70 years old or older would receive a 100% homestead exemption. If that person died, his/her surviving spouse would inherit the exemption.

H.J.R. 211
Author: Bernal
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

A property owner would have the first \$100,000 of bpp that he/she owned exempted, provided that the owner filed annual renditions. Someone with less than \$100,000 of bpp would not have to file renditions.

S.B. 32 ★ ★
Author: Bettencourt
Amends/Enacts: §§11.145, 22.01, 22.24, 25.14, 171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code
Status: Passed by Senate; pending in House Ways and Means Committee

S.J.R. 81 ★ ★
Author: Bettencourt
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Passed by Senate; pending in House Ways and Means Committee

The exemption for small amounts of bpp would rise from \$2,500 to \$25,000. That's \$25,000 per location. The exemption would be applied to non-inventory bpp before being applied to inventory. A lessor of bpp would be entitled to one \$25,000 exemption in a taxing unit. If two or more related businesses involved in a "unified business enterprise" owned bpp at the same address, their bpp would be combined for purposes of the exemption. Notably, the bill would give a property owner a \$25,000 exemption for each location, but that is not what the proposed constitutional amendment says. This bill is also discussed under the headings, *Appraisals and Assessment*.

S.B. 247
Author: Flores
Amends/Enacts: §140.011 Local Government Code
Status: Pending in Senate Finance Committee

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: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would exempt all personal property. They are virtually identical to H.B. 3064 and H.J.R. 145 discussed above.

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: Pending in Senate Local Government Committee

S.J.R. 20

Author: Eckhardt

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

S.J.R. 31

Author: West

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

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: Passed by Senate; pending in House State Affairs Committee

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. That part appears to have been removed from the Senate committee substitute.

S.B. 899

Author: Blanco

Amends/Enacts: §140.011 Local Government Code

Status: Pending in Senate Local Government Committee

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. This bill is virtually identical to H.B. 5217 discussed above.

S.B. 994

Author: Nichols

Amends/Enacts: §11.162 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 46

Author: Nichols

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

S.J.R. 77

Author: Middleton

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

Status: Pending in Senate Local Government Committee

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: Passed by Senate Local Government Committee; pending in full Senate

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 would require that the organization have been in existence for at least twenty years or that it be affiliated with another established charitable organization. It is virtually identical to the Senate version of H.B. 2525 discussed above.

S.B. 1481

Author: Hall

Amends/Enacts: §§11.161, 23.42, and 23.51 Tax Code

Status: Pending in Senate Local Government Committee

The exemption for implements of husbandry would include property used in hydroponic farming. The bill is virtually identical to H.B. 4759 discussed above. This bill is also discussed under the heading, *Appraisals*.

S.B. 1633 ★ ★ ★

Author: Campbell

Amends/Enacts: §11.325 Tax Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

S.J.R. 60 ★ ★

Author: Campbell

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

Status: Passed by Senate; pending in House Ways and Means Committee

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.

S.B. 1754 ★ ★

Author: Birdwell

Amends/Enacts: §312.0022 Tax Code; §§380.005 and 381.006 Local Government Code

Status: Passed by Senate; pending in House Ways and Means Committee

A local government could not give a tax abatement to a renewable energy facility. This bill is virtually identical to H.B. 4057 discussed above.

S.B. 1920 ★★

Author: West

Amends/Enacts: §11.43 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

This bill concerning the exemption for places of human burial is virtually identical to H.B. 2723 discussed above.

S.B. 2170

Author: Hall

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Local Government Committee

The general charitable exemption would expand to include organizations that provide financial support for medical care at institutions of higher education. This bill is virtually identical to H.B. 4240 discussed above.

S.B. 2172

Author: Parker

Amends/Enacts: §11.43 Tax Code

Status: Pending in Senate Local Government Committee

An appraisal district could not require a homeowner receiving a homestead exemption for file a new application unless the district had “reason to believe the person no longer qualified for the exemption.” This bill is virtually identical to H.B. 2730 discussed above.

S.B. 2222

Author: Parker

Amends/Enacts: §11.38 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 72

Author: Parker

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

Status: Pending in Senate Local Government Committee

The real and personal property of a “data center” would be exempt. This bill is virtually identical to H.B. 5588 discussed above.

S.B. 2393

Author: Creighton

Amends/Enacts: §§11.38 and 11.43 Tax Code

Status: Pending in Senate Local Government

S.J.R. 73

Author: Creighton

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

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would exempt electric generators that were primarily for production and distribution of energy for on-site use. These proposals are virtually identical to H.B. 3390 and H.J.R. 157 discussed above.

S.B. 2517

Author: Gutierrez

Amends/Enacts: §11.1802 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 76

Author: Gutierrez

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

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would exempt real property leased to a governmental entity established jointly by a county and a city to operate a hospital if the property were used by the entity for hospital purposes and the provision of related health care. The owner would have to pass the tax savings along to the governmental entity.

S.B. 2521 ★ ★ ★

Author: Bettencourt

Amends/Enacts: §11.43 Tax Code; §193.003 Health and Safety Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

A local registrar (generally within a county clerk's office) would provide an appraisal district with an abstract of each death certificate filed with the registrar. The registrar would send those abstracts to the appraisal district monthly. The district would check to see whether any properties had ceased to qualify for homestead exemptions as a result of a property owner's death.

S.B. 2665

Author: Juan Hinojosa

Amends/Enacts: §§11.136, 26.0502, and 31.12 Tax Code

Status: Pending in Senate Local Government Committee

A taxing unit's governing body could adopt or increase a percentage homestead exemption but make the action contingent upon the outcome of an election. The governing body would effectively say, "We adopt or increase the percentage homestead exemption but only if the voters approve a tax rate or the issuance of bonds." This bill is also discussed under the heading, *Assessment*.

S.B. 2907

Author: West

Amends/Enacts: §11.38 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 78

Author: West

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

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would exempt perishable food products, drugs, and supplements held for resale. These proposals are virtually identical to H.B. 4083 and H.J.R. 174 discussed above.

S.B. 2956

Author: Parker

Amends/Enacts: §§11.184 and 11.43 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerning “primarily” charitable organizations is virtually identical to H.B. 5478 discussed above.

S.B. 2973

Author: Bettencourt

Amends/Enacts: §§11.186 and 11.43 Tax Code

Status: Pending in Senate Local Government Committee

This bill would create an exemption (in Harris County only) for a nonprofit organization that promoted agriculture, supported youth and provided educational support. It is virtually identical to H.B. 4580 discussed above.

S.B. 3060

Author: Hagenbuch

Amends/Enacts: §11.22 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 86

Author: Hagenbuch

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

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would increase the exemption that a disabled veteran can apply to any property. The exemption would rise to: \$30,000 for a veteran with a disability rating between 10% and 30; \$40,000 for a veteran with a disability rating between 30% and 50%; \$50,000 for a veteran with a disability rating between 50% and 70%; and \$100,000 for a veteran with a disability rating of 70% or more.

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 26

Author: Metcalf

Amends/Enacts: Art. VIII, 1 Texas Constitution

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 30

Author: Goodwin

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 32

Author: Metcalf

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 36

Author: Keith Bell

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 39

Author: Metcalf

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Passed by House; pending in Senate Local Government Committee

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 45

Author: Vasut

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 56

Author: Tepper

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 50

Author: Cecil Bell

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 53

Author: Cecil Bell

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

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

Amends/Enacts: N/A

Status: Passed by House; referred to Senate

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. 774

Author: Collier

Amends/Enacts: §23.013 Tax Code

Status: Pending in House Ways and Means Committee

This bill concerns the appraisal of a homestead that is more than thirty years old and located in (or adjacent to) a TIF reinvestment zone. An appraisal district *could* exclude from consideration the value of new or substantially remodeled residential properties that are located in the same neighborhood as the homestead being appraised.

H.B. 963

Author: Toth

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 74

Author: Toth

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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. 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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 101

Author: Metcalf

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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. 1547 ★

Author: Raymond

Amends/Enacts: §23.015 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

H.J.R. 83 ★

Author: Raymond

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

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 104

Author: Barry

Amends/Enacts: Art. VIII, 1 Texas Constitution

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 114

Author: Cook

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Ways and Means Committee

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 to establish a new history of agricultural use.

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

H.B. 2786 ★ ★

Author: Turner

Amends/Enacts: §§6.05, 23.01, and 25.18 Tax Code

Status: Passed by House; referred to Senate

In a county with 75,000 people or more, the appraisal district would reappraise every property every year. An appraisal district would “use the most recent information obtained through the reappraisal activities . . . when performing a reappraisal.” If a value were lowered in one year by an agreement between a property owner and the appraisal district, the district would need clear and convincing evidence to support a higher value in the next year.

H.B. 2930

Author: Money

Amends/Enacts: §23.51 and 23.5215 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

When dealing with open-space agricultural appraisals, an appraisal district would have to recognize “uncommon agricultural uses” such as organic, sustainable, pastured poultry and rotational grazing. Those uncommon uses would have their own degree-of-intensity tests based on guidelines from the Comptroller. The definition of “agricultural use” would be expanded to include producing fruits and vegetables. The Comptroller would also develop guidelines for determining whether tracts under ten acres in size used for the production of fruits, vegetables, poultry, hogs, sheep or goats could qualify for open-space appraisal.

H.B. 3130

Author: Bhojani

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

Status: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 147

Author: Bhojani

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

Status: Pending in House Subcommittee on Property Tax Appraisals

This proposed constitutional amendment and related bill would cap year-to-year increases in the appraised value of a single-family residence leased to a person over 65 as the tenant’s principal residence. The value could not go up more than 10% from year to year, plus the value of any new improvements. The owner could not charge more than fair market rent for the property, but the bill would not require the owner to pass the tax savings on to the tenant.

H.B. 3212

Author: Dean

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 153

Author: Dean

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

Status: Pending in House Subcommittee on Property Tax Appraisals

Under this proposed constitutional amendment and related bill, a homeowner could transfer the benefits of a capped value from one homestead to another. If a cap reduced the appraised value of the first homestead by, say, \$50,000, the appraised value of the second homestead would be reduced by \$50,000 for the first year that it qualified as the owner's homestead. The amount of the transferred reduction could not exceed \$500,000.

H.B. 3235 ★

Author: Turner

Amends/Enacts: §23.23 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

Under this bill, an appraisal district appraising a homestead would have to either keep the value from the preceding year or increase that value by 10%. The district would not have other options like reducing the value or raising the value by 5%. The district *could* add the value of new improvements.

H.B. 3258 ★

Author: Button

Amends/Enacts: §22.28 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

An appraisal district's notice advising a property owner about a penalty for not filing a timely rendition would have to be sent by certified mail and go out no later than June 1. A copy of the notice would also have to go out with the property owner's notice of appraised value. This bill is also discussed under the hearing, *Assessment*.

H.B. 3823

Author: Lowe

Amends/Enacts: §§23.23, 25.18, and 42.26 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 167

Author: Lowe

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

Status: Pending in House Subcommittee on Property Tax Appraisals

Under this proposed constitutional amendment and related bill, an appraisal district could appraise a homestead only once every three years. The appraised value could rise by only 15% from one appraisal to the next, i.e., a 15% increase over three years. A county's commissioners could call for an election to allow a greater value increase from one appraisal to the next. If the voters approved the proposal, the increased cap would affect all taxing units in the county.

H.B. 3886

Author: Flores

Amends/Enacts: §11.42 Tax Code

Status: Pending in House Ways and Means Committee

This bill would make it clear that a property owner who qualified a property for any of several special homestead exemptions (over-65, disability, disabled veteran, surviving spouse) at any

time during a year would receive the full amount of the exemption for that year. It wouldn't matter whether on January 1 the property was vacant, part or a larger tract, lacking a physical address, or identified by its own account number.

H.B. 3930

Author: Virdell

Amends/Enacts: §23.51 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

Land would qualify for 1-d-1 appraisal if it were used for exotic animals even if it had no recent history of agricultural use.

H.B. 4043

Author: Schatzline

Amends/Enacts: §25.18 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

An appraisal district could appraise a property only once every three years.

H.B. 4082

Author: Vasut

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

Status: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 173

Author: Vasut

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

Status: Pending in House Subcommittee on Property Tax Appraisals

When a person purchased a property in an arm's length sale, the sales price would be the appraised value for the next year. All real property would be subject to the same cap on year-to-year increases. The percentage by which appraised values could increase would be determined by the comptroller each year to reflect inflation.

H.B. 4191

Author: Hickland

Amends/Enacts: §23.23

Status: Pending in House Subcommittee on Property Tax Appraisals

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 market value of a homestead fell from one year to the next, the appraisal district would have to reduce the appraised value proportionately.

H.B. 4217

Author: Vasut

Amends/Enacts: §§1.12, 5.044, 5.12, 5.13, 6.03, 6.0301, 6.031, 6.032, 6.033, 6.034, 6.037, 6.04, 6.051, 6.052, 6.06, 6.061, 6.063, 6.10, 6.15, 6.41, 6.412, 6.42, 23.23, 23.231, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 178

Author: Vasut

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

Status: Pending in House Subcommittee on Property Tax Appraisals

A cap would apply to year-to-year increases in the appraised value of a “parcel of single-family residential real property. The cap would be determined each year by the comptroller to reflect inflation. When a person purchased a parcel of single-family residential real property in an arm’s length sale, the sales price would be the appraised value for the next year. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *School Finance and Value Studies*.

H.B. 4360

Author: Money

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: Pending in House Ways and Means Committee

H.J.R. 171

Author: Money

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

Status: Pending in House Ways and Means Committee

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

H.B. 4407

Author: Phelan

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 31.072, 41.41, 42.26 Tax Code; §§48.2554 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

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 set at 5% per year. This bill is also discussed under the headings, *Collections* and *School Finance and Value Studies*.

H.B. 4703

Author: Turner

Amends/Enacts: 23.013 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

The comptroller would develop standards for appraisal districts to use in determining whether one property was comparable to another. “To the extent practicable,” the district would use comparables in the same county as the subject property.

H.B. 4742 ★ ★

Author: Geren

Amends/Enacts: §25.18 Tax Code

Status: Passed by House; referred to Senate

If an appraisal district did not reappraise property in a year, a school district could require the appraisal district to reappraise the property in the school district. The decision would come from the school board. The school district could require the appraisal district to reappraise its property in as little as thirty days. The school district would have to pay for the reappraisal.

H.B. 4759

Author: Davila Harris

Amends/Enacts: §§11.161, 23.42, and 23.51 Tax Code

Status: Pending in House Ways and Means Committee

Land used for hydroponic farming could qualify for 1-d or 1-d-1 appraisal. This bill is also discussed under the heading, *Exemptions*.

H.B. 4959

Author: Hopper

Amends/Enacts: §§1.07, 23.20, 23.41, 23.42, 23.46, 23.47, 23.51, 23.52, 23.524, 23.55, 23.551, 23.58, 31.01, 41.41, and 41.44 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

H.J.R. 193

Author: Hopper

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

Status: Pending in House Subcommittee on Property Tax Appraisals

Land could qualify for 1-d-1 appraisal even though it had no history of agricultural use. Land could qualify on the basis of wildlife management even though the land had never qualified based on conventional agriculture. All wildlife management land would be appraised as though its prior use had been as native pasture. There would be no more rollback taxes. Corresponding changes would affect 1-d land.

H.B. 5055

Author: Turner

Amends/Enacts: §§5.044, 6.0302, 6.05, 11.35, 23.23, 23.231, and 25.18 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

This bill combines ideas from other bills filed by Rep. Turner. An appraisal district would reappraise every property every year. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 5357

Author: Luther

Amends/Enacts: §23.51 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

Land could qualify as 1-d-1 land even if it had been devoted principally to agriculture use for only *four* of the preceding seven years.

S.B. 32 ★ ★

Author: Bettencourt

Amends/Enacts: §§11.145, 22.01, 22.24, 25.14, 31.01, 171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

S.J.R. 81 ★ ★

Author: Bettencourt

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

Status: Passed by Senate; pending in House Ways and Means Committee

If two or more related businesses involved in a “unified business enterprise” owned bpp at the same address, their renditions would have to reflect that fact. Each business’s rendition would identify the bpp of its related businesses. This bill is also discussed under the headings, *Exemptions*, and *Assessment*.

S.B. 244

Author: Flores

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 15

Author: Flores

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

S.J.R. 21

Author: Creighton

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

S.J.R. 22

Author: Creighton

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

S.J.R. 23

Author: Kolkhorst

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

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. 477

Author: Middleton

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R.

Author: Middleton

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

This bill reducing the cap on homestead values is virtually identical to H.B. 4191 discussed above.

S.B. 1412

Author: Nichols

Amends/Enacts: §23.751 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerning the deadline for filing applications for 1-d-1 appraisal is virtually identical to H.B. 3370 discussed above.

S.B. 1481

Author: Hall

Amends/Enacts: §§11.161, 23.42, and 23.51 Tax Code

Status: Pending in Senate Local Government Committee

Land used for hydroponic farming could qualify for 1-d or 1-d-1 appraisal. The bill is virtually identical to H.B. 4759 discussed above. This bill is also discussed under the heading, *Exemptions*.

S.B. 1546

Author: Perry

Amends/Enacts: §§23.424, 23.46, and 23.527 Tax Code

Status: Pending in Senate Local Government Committee

A parcel of land receiving 1-d or 1-d-1 appraisal would not lose that benefit if a portion of it were taken through eminent domain for use as a right-of-way. The size of the remaining portion would not matter if it otherwise qualified for the benefit.

S.B. 2168

Author: Paxton

Amends/Enacts: §§23.51 and 23.5215 Tax Code

Status: Pending in Senate Local Government Committee

When dealing with open-space agricultural appraisals, an appraisal district would have to recognize “uncommon agricultural uses.” This bill is virtually identical to H.B. 2930 discussed above.

S.B. 2535

Author: Middleton

Amends/Enacts: §§23.01, 41A.015, and 23.23 Tax Code

Status: Pending in Senate Local Government Committee

In many places the Tax Code refers to a chief appraiser, but it also says that a chief appraiser may delegate his/her duties. It is commonly understood that when the Code imposes a duty on the chief appraiser, the individual chief appraiser may delegate that duty to another appraisal district employee. A chief appraiser does not have to personally determine every exemption application or attend every ARB hearing. We understand that appraisal district employee must do those things, but not necessarily the chief appraiser. So, it is strange that this bill would replace the term “chief appraiser” with the term “appraisal district” but only in one paragraph. That’s the paragraph requiring an appraisal district to support its value by clear and convincing evidence in the case of a value that was lowered in the preceding year. It is not clear what effect, if any, that change would have. This bill is also discussed under the heading, *Appeals*.

S.B. 2538 ★★ ★

Author: Bettencourt

Amends/Enacts: §25.18 Tax Code

Status: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House

A reappraisal plan adopted by an appraisal district’s board of directors could not include a standard or timeline inconsistent with or not authorized by the Tax Code. The house version would prohibit a plan from including a standard or timeline that would prevent the appraisal office from appraising property at market value.

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: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Subcommittee on Property Tax Appraisals

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: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

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: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

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: Pending in House Ways and Means Committee

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: Pending in House Subcommittee on Property Tax Appraisals

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. 1745 ★

Author: Keith Bell

Amends/Enacts: §§41.45 and 41.461 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

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: Pending in House Subcommittee on Property Tax Appraisals

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: Pending in House Ways and Means Committee

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: Pending in House Subcommittee on Property Tax Appraisals

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.

H.B. 2787

Author: Turner

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Pending in House Ways and Means Committee

The comptroller would create a mandatory training course for appraisal districts' directors. This bill is virtually identical to H.B. 148 Discussed above.

H.B. 3375

Author: Metcalf

Amends/Enacts: §6.032 Tax Code; §252.005 Election Code

Status: Pending in House Subcommittee on Property Tax Appraisals

Someone who wanted to run for a seat as an elected director on an appraisal district's board of directors would file his/her application with the county clerk or, for counties having the position, the county elections administrator.

H.B. 3524 ★

Author: Capriglione

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

In the context of a hearing on an unequal-appraisal protest, an appraisal district could not present and an ARB could not consider evidence relating to the market value of the property. This bill is also discussed under the heading, *Appeals*.

H.B. 3851 ★

Author: Canales

Amends/Enacts: §661.925 Government Code; §180.0095 Local Government Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

A state or local-government employee would get a day off from work for purposes of protesting his/her appraisal.

H.B. 3944

Author: Bumgarner

Amends/Enacts: §6.035 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

A person who held an elective office (other than an elected seat on an appraisal district's board of directors) could not be an elected or appointed director of an appraisal district.

H.B. 4013

Author: Plesa

Amends/Enacts: §6.0301

Status: Pending in House Subcommittee on Property Tax Appraisals

In a county with 75,000 or more people, the appraisal district's board of directors would include four members appointed by taxing units and four members elected from single-member districts. The county TAC would also be a director. The board of directors would determine the boundaries for the four districts.

H.B. 4217

Author: Vasut

Amends/Enacts: §§1.12, 5.044, 5.12, 5.13, 6.03, 6.0301, 6.031, 6.032, 6.033, 6.034, 6.037, 6.04, 6.051, 6.052, 6.06, 6.061, 6.063, 6.10, 6.15, 6.41, 6.412, 6.42, 23.23, 23.231, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In every county, the appraisal district's board of directors would consist of nine elected voting members, two elected from each county commissioner's precinct and one elected countywide. They would serve two-year terms. Directors could receive compensation of up to \$100 per month if voters approved. The county TAC would be a nonvoting director. The comptroller would create a mandatory training course for appraisal districts' directors.

The board of directors would appoint the ARB members and select the ARB's officers. Only people who owned real property in a county could serve on the ARB in that county. A member would have to have at least five years of experience in finance, real; estate, or business. There would be no term limits for ARB members.

This bill is also discussed under the headings, *Appraisals* and *School Finance and Value Studies*.

H.B. 4324

Author: Cook

Amends/Enacts: §5.102 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

"To the extent practicable," the comptroller would avoid doing a value study of a school district in the same year that he did a MAP review of its appraisal district.

H.B. 4326

Author: Noble

Amends/Enacts: §§48.255 Education Code; §§316.092 and 316.093 Government Code

Status: Pending in House Appropriations Committee

H.J.R. 183

Author: Noble

Amends/Enacts: Art. III, §49-g and Art. VII, §3-a Texas Constitution

Status: Pending in House Appropriations Committee

This proposed constitutional amendment and related bill would create a property tax reduction fund. After each fiscal biennium, the comptroller would transfer to the fund one-half of any unencumbered positive balance of general revenue that exists on the last day of the preceding biennium. The money would go to school districts, but their state compression percentage would be reduced accordingly.

H.B. 4399

Author: Phelan

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

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. 4715

Author: Hopper

Amends/Enacts: §6.01 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In order to maximize property owners' confusion, this bill would prohibit an appraisal district from using the name of its home county in its own name. A district could use only the code number assigned to it by the comptroller. For example, a property owner in Lubbock would receive notices not from the Lubbock Central Appraisal District but from "Appraisal District 152."

H.B. 4744 ★ ★

Author: Geren

Amends/Enacts: §6.05 Tax Code

Status: Passed by House; referred to Senate

An appraisal district's board of directors drawing up a reappraisal plan would have to do so according to the requirements of §23.01.

H.B. 5048

Author: Turner

Amends/Enacts: §§5.044 and, 6.0302 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

The comptroller would create a mandatory training course for appraisal districts' directors. The course would be at least four hours long. This bill is virtually identical to H.B. 148 discussed above.

H.B. 5055

Author: Turner

Amends/Enacts: §§5.044, 6.0302, 6.05, 11.35, 23.23, 23.231, and 25.18 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

This bill combines ideas from other bills filed by Rep. Turner. The comptroller would create a mandatory training course for appraisal districts' directors. This bill is also discussed under the headings, *Appraisals*.

H.B. 5229

Author: Bumgarner

Amends/Enacts: §5.102 Tax Code; §1151.204 Occupations Code

Status: Pending in House Ways and Means Committee

If an appraisal district failed its MAP review and then failed to implement the comptroller's recommendations, it would be the comptroller, not the TDLR, that would take remedial action against the district. But the comptroller would notify the TDLR, which could take action against the chief appraiser.

H.B. 5527

Author: Buckley

Amends/Enacts: §§6.03, 6.0301, 6.0302, 6.033, 6.036, 6.052, 6.41, 6.42, and 6.425 Tax Code

Status: Pending in House Subcommittee on Property tax Appraisals

All appraisal district directors in all counties would be appointed by the taxing units. There would be no more elected directors. In every county, the local administrative district judge would be responsible for appointing members and officers of the ARB.

H.B. 5578 ★

Author: Darby

Amends/Enacts: §6.062 Tax Code

Status: Passed by House Subcommittee on Property tax Appraisals; pending in full House

In addition to publishing a notice about the board of directors' hearing on the appraisal district's budget, the district would also have to provide additional notices of the hearing. A notice would have to appear on the home page of the district's website (or on the county's website if the district didn't have one). It would also have to be posted on the district's social media page (or on the county's social media page if the district didn't have one). If the district decided to change the location of the budget hearing after having published the notice, it would have to publish a corrected notice at least five days before the hearing. In a county with fewer than 20,000 people, the district would have the option of publishing the notice solely in an online newspaper having general circulation in the county.

S.B. 1163 ★★★

Author: Hughes

Amends/Enacts: §41.45 Tax Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

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.”

S.B. 2063 ★ ★ ★

Author: Parker

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

In the context of a hearing solely on an unequal-appraisal protest, an appraisal district could not present and an ARB could not consider the market value of the property as evidence. Market values could still be considered if appraisal ratios were an issue. This bill is also discussed under the heading, *Appeals*.

S.B. 2452 ★ ★ ★

Author: Hancock

Amends/Enacts: §6.05 Tax Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

The Tax Code has long prohibited an appraisal district from paying its chief appraiser to increase values. This bill would make it clear that no part of a chief appraiser's compensation could be directly or indirectly linked to the expectation of an increase in values.

S.B. 2553 ★

Author: West

Amends/Enacts: §§11.24 and 41.41 Tax Code

Status: Passed by Senate Local Government Committee

This bill concerns properties that qualify for exemptions as historic sites under §11.24. The owner of such a property could protest the appraisal district's determination of: 1) the appraised value of a structure or archaeological site; 2) the appraised value of the land necessary to access the structure or site; and 3) the allocation of the appraised value between the structure or site and the land. The bill is virtually identical to H.B. 4809 discussed above.

Appeals

H.B. 1286

Author: Geren

Amends/Enacts: §42.29 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

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. 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: Pending in House Ways and Means Committee

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*.

H.B. 3403

Author: Harris

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

Status: Pending in House Subcommittee on Property Tax Appraisals

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.

H.B. 3524 ★

Author: Capriglione

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

In the context of a court appeal of an unequal-appraisal claim, an appraisal district could not present and a court could not consider evidence relating to the market value of the property. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 4613

Author: Turner

Amends/Enacts: §42.29 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

If an appraisal district, a chief appraiser, or an ARB prevailed in a court appeal involving an unequal-appraisal claim, that party could recover its reasonable attorneys' fees, not to exceed \$100,000.

H.B. 4864 ★★

Author: Metcalf

Amends/Enacts: §41A.06 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

A person holding an RPA certification would be eligible to conduct value arbitrations.

S.B. 472 ★ ★

Author: Sparks

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

Status: Passed by Senate; pending in House Subcommittee on Property Tax Appraisals

This bill would completely eliminate an appraisal district's right to file a lawsuit appealing an adverse ARB order. It is virtually identical to H.B. 3403 discussed above.

S.B. 982

Author: Hughes

Amends/Enacts: §§42.35 and 42.36 Tax Code

Status: Pending in Senate Local Government Committee

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.

S.B. 2063 ★ ★ ★

Author: Parker

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

In the context of a court appeal solely about an unequal-appraisal claim, an appraisal district could not present and a court not consider the market value of the property as evidence. Market values could still be considered if appraisal ratios were an issue. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

S.B. 2535

Author: Middleton

Amends/Enacts: §§23.01, 41A.015, and 23.23 Tax Code

Status: Pending in Senate Local Government Committee

If a property owner prevailed in a limited binding arbitration, the owner would recover his/her reasonable attorney's fees from the appraisal district.

In a court appeal concerning the value of a property the appraisal district would have the burden of proving the value by clear and convincing evidence if the value of the property had been lowered in the preceding year in a court appeal.

This bill is also discussed under the heading *Appraisals*.

S.B. 2960

Author: Adam Hinojosa

Amends/Enacts: §41A.061 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerning the continuing-education requirement for arbitrators is virtually identical to H.B. 3307 discussed above.

Assessment

H.B. 19

Author: Meyer

Amends/Enacts: §§26.012, 26.04, 26.05, and 26.07 Tax Code; §44.004 Education Code; §41.0051 Election Code, §§1201.006, 1253.004, 1431.001, 1431.002, and 1432.003

Government Code; §§271.041, 271.045, 271.046, 271.0461, 271.047, 271.049, 271.05625, 271.057, and 271.059 Local Government Code

Status: Pending House Ways and Means Committee

This bill is generally intended to make it more difficult for local governments to borrow money, but it has a few provisions related to taxes.

A taxing unit's maximum annual debt service on debt payable from property taxes could not exceed 20% of the average of the amount of property tax collections for the three preceding fiscal years. "Current debt service" as used in truth-in-taxation calculations would be redefined to mean "the minimum dollar amount required" for debt service in the current year. Debt, for truth-in-taxation purposes would no longer include debt related to: designated infrastructure; renovating or equipping buildings or facilities; or vehicles. In some instances, a member of a taxing unit's governing body moving for the adoption of a debt rate would have to state various things including the purpose for which the excess revenue collected from the proposed rate would be used. An election to approve a tax rate would have to be held on a November uniform election date.

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 42

Author: Schofield

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 68

Author: Bernal

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 59

Author: Bucy

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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. It is virtually identical to H.B. 30 discussed above.

H.B. 982 ★

Author: Wilson

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

Status: Passed by House Ways and Means Committee; pending in full House

H.J.R. 73 ★★

Author: Wilson

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

Status: Passed by House; pending in Senate Local Government Committee

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: Pending in House Ways and Means Committee

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. 30 and H.B. 763 discussed above.

H.B. 1648

Author: Button

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

Status: Pending in House Ways and Means Committee

H.J.R. 105

Author: Button

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 111

Author: Shaheen

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 209

Author: Bhojani

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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.

H.B. 3094

Author: Villalobos

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

Status: Pending in House Ways and Means Committee

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.

H.B. 3258 ★

Author: Button

Amends/Enacts: §22.28 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisal; pending in full House

If a property owner were subject to a penalty for not filing a timely rendition, the tax bill would have to state the amount of the penalty on a separate line from the taxes. This bill is also discussed under the hearing, *Appraisals*.

H.B. 3601

Author: Lowe

Amends/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, 26.0501, 26.063, 26.06, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§45.0032 and 48.202 Education 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: Pending in House Ways and Means Committee

This bill would eliminate exceptions to current strict truth-in-taxation laws and generally make it impossible for a taxing unit to increase taxes from one year to the next. A taxing unit could no longer add 3.5% or 8% in the calculation of its voter-approval tax rate. Any year-to-year increase in revenues would trigger an election. Any tax rate in excess of the voter-approval rate would require a two-thirds favorable vote in an election in order to be adopted.

H.B. 3879 ★

Author: Troxclair

Amends/Enacts: §§26.012, 26.05, and 26.07 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill concerns a property owner's claim that voters approved a tax rate but the taxing unit then used tax revenues in a way that deviated materially from what it told the voters. A "material deviation would include any "attempt to substantially impair the rights and expectations of the voters as they existed at the time of the election." A property owner could sue the taxing unit and get an injunction restraining tax collections. Any injunction would have to come within fifteen days after the taxing unit adopted its tax rate. Property owners would not have to pay while the suit was pending. The House committee's version would exempt school districts from the effects of the bill.

H.B. 4194

Author: Leo Wilson

Amends/Enacts: §26.0431 Tax Code

Status: Pending in House Ways and Means Committee

A taxing unit would adjust its no-new-revenue tax rate each year to account for increases or decreases in the inflation rate. The comptroller would determine the inflation rate each year and notify taxing units in time for them to use the information.

H.B. 4847 ★ ★

Author: Hunter

Amends/Enacts: §§26.16 and 31.01 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

An appraisal district's online database would have to include information about how the Robin-Hood system affects taxes on properties in wealthy school districts. For each property in a wealthy school district, the database 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 and the share that it got to keep. The database would also include a short explanation of the Robin-Hood system.

H.B. 4949

Author: Muñoz

Amends/Enacts: §§26.012, 26.04, 26.041, 26.042, 26.063, 26.07, and 26.075 Tax Code

Status: Pending in House Ways and Means Committee

A county with 500,000 or more people would have a voter-approval tax rate equal to its no-new-revenue m&o rate plus its current debt rate. The county would not get the benefit of the 3.5% boost.

H.B. 5161

Author: Patterson

Amends/Enacts: §§26.013, 26.04, 26.16, and 26.17 Tax Code

Status: Pending in House Ways and Means Committee

If a TAC or other officer of a taxing unit calculated the unit's no-new-revenue rate and voter-approval rate without having a certified appraisal roll, he/she would have to recalculate those rates when the certified roll became available, even if the unit's taxes had already been assessed. But that recalculation would not invalidate the unit's taxes or require that taxes be assessed a second time.

H.B. 5226

Author: Harrison

Amends/Enacts: §§26.04 and 26.041 Tax Code

Status: Pending in House Ways and Means Committee

For most taxing units, a no-new-revenue rate would be calculated as follows:

NO-NEW-REVENUE RATE = LAST YEAR'S LEVY / CURRENT TOTAL VALUE

The voter-approval rate would be calculated as follows:

VOTER-APPROVAL RATE = (NO-NEW-REVENUE RATE X 1.035) + UNUSED INCREMENT RATE

H.B. 5303

Author: Troxclair

Amends/Enacts: §26.0502 Tax Code; §1253.004 Government Code; §49.23604 Water Code

Status: Pending in House Ways and Means Committee

If voters rejected a proposed tax rate in one year and the taxing unit's governing body then considered a rate that exceeded the voter-approval rate in the next year, that higher rate would have to get the approval of at least 80% of the members of the governing body.

Any vote to issue general-obligation bonds by a taxing unit's governing body would require the support of at least 60% of the members.

H.B. 5444 ★

Author: Troxclair

Amends/Enacts: §26.042 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

Current law allows a school district affected by a disaster to adopt a tax rate that exceeds the voter-approval rate without holding an election. But this rule would not apply to a school district that, in the preceding year, had held an unsuccessful ratification election.

H.B. 5446 ★

Author: Troxclair

Amends/Enacts: §52.072 Election Code

Status: Passed by House Ways and Means Committee; pending in full House

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

H.B. 5447 ★

Author: Troxclair

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

Status: Passed by House Ways and Means Committee; pending in full House

The comptroller's tax-rate-calculation forms would have to be capable of including 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's TAC or other person completing a form would need to include the hyperlinks. A taxing unit with two or more TIF reinvestment zones would include separate entries for each zone.

H.B. 5484

Author: Martinez-Fischer

Amends/Enacts: §403.302 Government Code

Status: Pending in House Ways and Means Committee

The comptroller would conduct an "appraisal review efficiency analysis" every year. The analysis would involve data from school value studies, MAP reviews, appraisal district ratio studies, and other reports.

H.B. 5502

Author: Vasut

Amends/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, 26.044, 26.0441, 26.0442, 26.0443, 26.0444, 26.0501, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§45.0032 and 48.202 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: Pending in House Ways and Means Committee

This bill would eliminate exceptions to current strict truth-in-taxation laws and generally make those laws even stricter. A no-new-revenue rate would be calculated as follows:

NO-NEW-REVENUE TAX RATE = LAST YEAR'S LEVY / CURRENT TOTAL VALUE

A taxing unit could no longer add 3.5% or 8% in the calculation of its voter-approval tax rate. There would be no de minimis rate and no unused increment rate. Any year-to-year increase in revenues would trigger an election. It would eliminate the special rules for special taxing units, taxing units in disaster areas, and cities with fewer than 30,000 people.

H.B. 5596 ★★

Author: Leo Wilson

Amends/Enacts: §§26.012, 26.04, and 26.041 Tax Code

Status: Passed by House; substitute passed by Senate Economic Development Committee; pending in full Senate

This bill would apparently apply to only a very small number of coastal cities that misspent some of their hotel taxes. Those cities would face a lower voter-approval tax rate.

S.B. 32 ★ ★

Author: Bettencourt

Amends/Enacts: §§11.145, 22.01, 22.24, 25.14, 31.01, 171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

S.J.R. 81 ★ ★

Author: Bettencourt

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

Status: Passed by Senate; pending in House Ways and Means Committee

A tax bill for bpp would have to state the tax related to inventory separately from the tax related to other forms of bpp. This proposed constitutional amendment and related bill are also discussed under the headings *Exemptions* and *Appraisals*.

S.B. 488

Author: Kolkhorst

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

Status: Pending in Senate Local Government Committee

S.J.R. 26

Author: Kolkhorst

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

Status: Pending in Senate Local Government Committee

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: Pending in Senate Local Government Committee

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. 1051

Author: Juan Hinojosa

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

Status: Pending in Senate Local Government Committee

This bill concerning truth-in-taxation calculations by a taxing unit facing, “substantial litigation” is virtually identical to H.B. 3094 discussed above.

S.B. 1052

Author: Juan Hinojosa

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

Status: Pending in Senate Local Government Committee

This bill concerning truth-in-taxation calculations by a taxing unit facing “substantial litigation” is virtually identical to H.B. 3093 discussed above.

S.B. 1449 ★

Author: Bettencourt

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

Status: Passed by Senate Local Government Committee; pending in full Senate

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. It is virtually identical to H.B. 30 discussed above.

S.B. 2478

Author: Bettencourt

Amends/Enacts: §26.05 Tax Code; §1253.004 Government Code

Status: Pending in Senate Local Government Committee

The governing body of a taxing unit (i.e., the people elected by the voters to make decisions for the taxing unit) could not adopt a tax rate that exceeded the unit’s no-new-revenue rate unless 75% of the members voted in favor of the rate.

A majority of voters could not approve the issuance of general obligation bonds. An issuance of bonds would require a 75% affirmative vote.

S.B. 2519 ★★★

Author: Bettencourt

Amends/Enacts: §26.07 Tax Code; §1253.004 Government Code

Status: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House

An increase in a taxing unit’s m&o revenue resulting from an election could not be used or transferred to a local government corporation to repay bonds.

S.B. 2528

Author: Bettencourt

Amends/Enacts: §§5.07, 26.04, 26.041, 26.064, 26.076, 26.16, 26.17, 31.12, and 33.08 Tax Code; §§281.107 and 281.124 Health and Safety Code

Status: Pending in Senate Local Government Committee

A hospital district or junior college district would have to calculate a “petition election tax rate” using the following formula:

PETITION ELECTION TAX RATE = (NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE x 1.035) + CURRENT DEBT RATE

If the district's governing body adopted a tax rate that exceeded the petition election tax rate, but not the voter-approval rate, the voters could petition for an election to reduce the adopted rate. Proponents of the idea would have 90 days in which to collect the signatures of 3% of the district's registered voters. If the necessary signatures were collected and submitted the district would have to hold an election on the question of reducing the district's tax rate to the petition election tax rate.

S.B. 2529 ★ ★ ★

Author: Bettencourt

Amends/Enacts: §26.0502 Tax Code; §1253.004 Government Code; §49.23604 Water Code
Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

If voters rejected a proposed tax rate in one year and the taxing unit's governing body then considered a rate that exceeded the voter-approval rate in the next year, that higher rate would have to get the approval of at least 75% of the members of the governing body.

Any vote to issue general-obligation bonds by a taxing unit's governing body would require the support of at least 60% of the members.

This bill is virtually identical to H.B. 5303.

S.B. 2532 ★ ★ ★

Author: Middleton

Amends/Enacts: §§26.012, 26.04, and 26.041 Tax Code
Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

This bill would apparently apply to only a very small number of coastal cities with park boards that misspent some of their hotel taxes. Those cities would face a lower voter-approval tax rate.

S.B. 2541 ★ ★ ★

Author: Bettencourt

Amends/Enacts: §§26.013, 26.04, 26.041, and 26.0501 Tax Code; §120.007 Local Government Code; §49.23602 Water Code
Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

This bill would change the calculation of a taxing unit's unused increment rate. An unused increment in one year could benefit a taxing unit in the two following years.

S.B. 2665

Author: Juan Hinojosa

Amends/Enacts: §§11.136, 26.0502, and 31.12 Tax Code
Status: Pending in Senate Local Government Committee

When a taxing unit's governing body adopted a tax rate, it could also adopt a different rate conditioned on the outcome of an election. The conditional rate would be lower than the adopted

rate. The governing body would effectively say, “We adopt Rate A but we will instead use the Lower Rate B if the voters approve a tax rate or the issuance of bonds.” This bill is also discussed under the heading, *Exemptions*.

S.B. 2684

Author: Creighton

Amends/Enacts: §31.01 Tax Code

Status: Pending in Senate Local Government Committee

A taxing unit’s tax bills would have to include information about the unit’s outstanding bonds, either on the back or on a separate page. The bond information would include: each outstanding bond issued by the unit; the maturity date; whether the bond would be paid off in that year; and the amount of tax owed by the property owner for debt service. Just imagine a property owner’s joy when he/she opened a consolidated tax bill for five or six taxing units.

S.B. 2775

Author: Adam Hinojosa

Amends/Enacts: §§26.04, 26.041, 26.012, 26.013, 26.042, 26.0501, 26.063, 26.07, and 26.075 Tax Code; §§48.0032 and 48.202 Education Code; §120.007 Local Government Code; §§3828.157 and 8876.152, Special District Local Laws Code; §§49.107, 49.108, 49.23602, and 49.23604 Water Code

Status: Pending in Senate Local Government Committee

A taxing unit’s voter-approval tax rate would simply be the unit’s no-new-revenue m&o rate added to the unit’s current debt rate. There would be no adjustment of .035 or 0.8. There would be no special rules for taxing units hit by disasters or for special taxing units. There would be no unused increment rates for taxing units other than water districts.

S.B. 3012

Author: Miles

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 83

Author: Miles

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

Status: Pending in Senate Local Government Committee

The cap on year-to-year increases in the appraised value of a homestead would continue despite a change in ownership if the homestead were transferred to the original owner’s spouse or surviving spouse or to the first heir of the original owner or the original owner’s spouse.

S.B. 3026

Author: Bettencourt

Amenda/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, 26.044, 26.0441, 26.0442, 26.0443, 26.0444, 26.0501, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§45.0032 and 48.202 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: Pending in Senate Local Government Committee

This bill to make truth-in-taxation requirements more draconian is virtually identical to H.B. 5502 discussed above.

S.B. 3067

Author: Bettencourt

Amends/Enacts: §26.07 Tax Code; §1253.004 Government Code

Status: Pending in Senate Local Government Committee

An increase in a taxing unit's m&o revenue resulting from an election could not be used or transferred to a local government corporation to repay bonds.

S.B. 3071 ★

Author: Bettencourt

Amends/Enacts: §§26.012, 26.05, and 26.07 Tax Code

Status: Passed by Senate Local Government Committee; pending in full Senate

This bill concerns a property owner's claim that voters approved a tax rate but the taxing unit then used tax revenues in a way that deviated materially from what it told the voters. A "material deviation would include any "attempt to substantially impair the rights and expectations of the voters as they existed at the time of the election." A property owner could sue the taxing unit and get an injunction restraining tax collections. Any injunction would have to come within fifteen days after the taxing unit adopted its tax rate. Property owners would not have to pay while the suit was pending.

Collections

H.B. 249 ★★

Author: Bernal

Amends/Enacts: §31.031 Tax Code

Status: Passed by House; referred to Senate

The option of paying taxes in four installments would extend to any homestead owner in Bexar County.

H.B. 254

Author: Ray Lopez

Amends/Enacts: §31.031 Tax Code

Status: Pending in House Ways and Means Committee

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

H.B. 739

Author: Schofield

Amends/Enacts: §33.06 Tax Code

Status: Pending in House Ways and Means Committee

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. 1979

Author: Little

Amends/Enacts: §1.071 Tax Code

Status: Pending in House Ways and Means Committee

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. 2392

Author: Martinez-Fischer

Amends/Enacts: §31.031 Tax Code

Status: Pending in House Ways and Means Committee

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.B. 3199 ★

Author: Craddick

Amends/Enacts: §33.04, 33.07, and 33.08 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

Some delinquent-tax notices sent by a tax office would have to be sent by certified mail. Those notices are the ones typically sent in May to property owners who didn't pay the preceding year's taxes and the notices related to the imposition of penalties to cover the fees of delinquent-tax-collection lawyers.

H.B. 3473

Author: Vasut

Amends/Enacts: §§31.0 and 31.062 Tax Code

Status: Pending in House Ways and Means Committee

This bill concerns electronic tax payments, i.e., payments made by credit card, debit card, electronic check, electronic funds transfer, or automated clearinghouse payment. Every TAC would have to "establish a procedure" that would allow a property owner to make any kind of electronic payment and receive a confirmation. Every county TAC would have to post information about electronic payments on the Internet.

H.B. 3581

Author: Dutton

Amends/Enacts: §33.06 and 34.21 Tax Code

Status: Pending House Ways and Means Committee

H.J.R. 195

Author: Dutton

Amends/Enacts: Art. VIII, §13 Texas Constitution

Status: Pending House Ways and Means Committee

A homeowner over 65 who lost his/her homestead in a tax sale would have four years in which to redeem the property.

H.B. 3710 ★

Author: Darby

Amends/Enacts: §31.08 Tax Code

Status: Passed by in House Ways and Means Committee; pending in full House

If a real property were conveyed along with a tax certificate showing no delinquent taxes on the property, the buyer would be protected against a tax lien securing taxes that might subsequently arise from the retroactive cancellation of a homestead exemption. The bill includes an exception for properties conveyed between related parties.

H.B. 3938

Author: Virdell

Amends/Enacts: §29.202 Education Code

Status: Pending in House Public Education Committee

This bill would require a TAC to refund school taxes on certain residential property. If a property were the home of a child eligible to attend public schools but the child went to a private school instead, the owner would receive a tax refund equal to the taxes paid on the property or the basic allotment, whichever were less. The refund for a home would be the same regardless of how many qualifying school-age children lived in the home. Even a family that rented an apartment could claim this "public education scholarship." Their payment would be based on the taxes attributable to their apartment. A person would have to apply to the county tax office in order to receive the refund.

H.B. 4407

Author: Phelan

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 31.072, 41.41, 42.26 Tax Code; §§48.2554 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

At the request of a property owner, a tax office would have to enter a contract allowing the owner to pay into an escrow account for the eventual payment of taxes that the owner owed. This bill is also discussed under the headings, *Appraisal* and *School Finance and Value Studies*.

H.B. 4779

Author: Cook

Amends/Enacts: §1.041 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

A property with a pending protest or appeal must generally pay at least a portion of his/her taxes before they become delinquent. The owner has the option of paying the taxes due on the portion of the property's taxable value that is not in dispute. This bill would define that to mean the value on the preceding year's appraisal roll.

H.B. 5210

Author: Phelan

Amends/Enacts: §11.121 Tax Code; §§403.030 and 402.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 202

Author: Phelan

Amends/Enacts: Art. III, §1 and Art. VIII, 2 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would effectively allow a property owner to purchase an exemption for his/her real property. The property owner would file an enrollment form with the comptroller. The comptroller would determine an amount for the owner to prepay. If the owner paid that amount to the comptroller, he/she would receive a certificate of prepayment. The owner could present the certificate to the appraisal district and get a total exemption for his/her property, apparently forever. The comptroller would keep the money in a prepaid property tax trust fund. Every year (assuming that the fund had enough money), the comptroller would pay a taxing unit an amount equal to the value of the property in the taxing unit receiving this exemption multiplied by the taxing unit's no-new-revenue rate.

H.B. 5287

Author: Muñoz

Amends/Enacts: §§31.074 and 33.01 Tax Code

Status: Pending in House Ways and Means Committee

Total penalties and interest associated with a delinquent tax could never exceed \$500. A tax office that received a payment would have to apply the payment first to base taxes and then to penalties and interest.

H.B. 5292

Author: Muñoz

Amends/Enacts: §§31.074 and 33.01 Tax Code

Status: Pending in House Ways and Means Committee

Total penalties and interest associated with a delinquent tax could never exceed 5% of the delinquent tax. A tax office that received a payment would have to apply the payment first to base taxes and then to penalties and interest.

H.B. 5522

Author: Schofield

Amends/Enacts: §31.039 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 215

Author: Schofield

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

Status: Pending in House Ways and Means Committee

A property owner would receive tax credits based on having squatters on his/her property. If a property were occupied by squatters for more than six months of a year, the credit would

completely wipe out that year's taxes. If the squatters occupied the property for less than six months the credit would be prorated.

H.J.R. 71

Author Schofield

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

Status: Pending in House Ways and Means Committee

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

H.J.R. 194

Author: Hopper

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

Status: Pending in House Public Education Committee

A homeowner would receive a tax credit for homestead taxes if the person sent a child to private school or educated the child at home. A corporation would receive tax credits if it paid for an "educationally disadvantaged" child to attend private school.

S.B. 1531 ★ ★ ★

Author: Juan Hinojosa

Amends/Enacts: §§31.06, 31.062, and 33.11 Tax Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

This bill concerns electronic tax payments, i.e., payments made by credit card, debit card, or electronic check. Every TAC would have to "establish a procedure" that would allow a property owner to make any kind of electronic payment and receive a confirmation. Every TAC with a website would have to prominently post the information necessary for a property owner to make an electronic payment. Every county TAC would have to post information about electronic payments on the Internet. A TAC could require a property owner to provide information related to an electronic payment including: an e-mail address; a financial account number; and any other information the collector determined was necessary to properly receive, process, and confirm the receipt of an electronic payment.

S.B. 2474

Author: Menéndez

Amends/Enacts: §31.039 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 74

Author: Menéndez

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

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would create tax credits for a grocery store or healthy corner store located in a "food desert." The credit for such a property would be 5% of the taxes imposed. The property owner would have to apply to the appraisal district to claim the credits.

S.B. 2551

Author: West

Amends/Enacts: §31.031 Tax Code

Status: Pending in Senate Local Government Committee

The right to pay taxes on residence homestead in installments would be extended to all homeowners. This bill is virtually identical to H.B. 254 discussed above.

S.B. 2631

Author: Creighton

Amends/Enacts: §33.06

Status: Pending in Senate Local Government Committee

Under current law a homeowner over 65 can defer the collection of taxes on his/her homestead. This bill would lower the age to 60.

S.B. 2856

Author: Menéndez

Amends/Enacts: §33.01 Tax Code

Status: Pending in Senate Local Government Committee

This bill would reduce delinquent-tax penalties and interest on homesteads. If taxes became delinquent on a homestead, the total penalty and interest would be 7% of the base tax up until July 1. On July 1, the total penalty and interest would be 12% of the base tax, but they would never increase further.

S.B. 3019

Author: Menéndez

Amends/Enacts: §32.06 Tax Code

Status: Filed

Where a tax lien has been transferred, the holder of a non-tax lien has the right to request a payoff statement from the holder of the tax lien using a form created by the Finance Commission. This bill would expand that right to a consumer or a third party authorized by a consumer.

School Finance and Value Studies

H.B. 8 ★

Author: Meyer

Amends/Enacts: §48.2554 Education Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill would reduce every school district's maximum compressed tax rate for 2025-2026 school year by 3.31 cents. But no school district's maximum compressed tax rate would be less than 90% of another school district's maximum compressed tax rate.

H.B. 152

Author: Raymond

Amends/Enacts: §§7.062 and 48.285 Education Code; §403.302 Government Code
Status: Pending in House Public Education Committee

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: Passed by House; pending in full Senate Local Government Committee

An appraisal district's online database would have to include certain information related to property in a wealthy school district. That information would include the estimated share of the school taxes on a property that would go to support less wealthy school districts. The database would also have to state the total estimated amount that the school district would have to pay into the Robin-Hood system.

H.B. 218

Author: Isaac

Amends/Enacts: §403.109 Government Code

Status: Pending in House Appropriations Committee

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: Pending in House Appropriations Committee

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: Pending in House Appropriations Committee

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: Pending in House Appropriations Committee

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: Pending in House Public Education Committees

This bill would reduce the amount by which certain school districts would reduce their local revenue levels in excess of entitlement.

H.B. 390

Author: Plesa

Amends/Enacts: §§45.0032 and 48.202 Education Code

Status: Pending in House Public Education Committee

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: Pending in House Public Education Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Public Education Committee

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: Pending in House Appropriations Committee

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: Pending in House Public Education Committee

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: Pending in House Public Education Committee

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

H.B. 1485

Author: Leo Wilson

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

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: Passed by House Appropriations Committee; pending in full House

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: Pending in Public Education Committee

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: Pending in House Public Education Committee

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: Pending in House Public Education Committee

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: Pending in House Public Education Committee

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: Pending in House Public Education Committee

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: Pending in House Public Education Committee

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: Pending in House Public Education Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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.B. 3301

Author: Reynolds

Amends/Enacts: §§47A.001, 47A.002, 47A.003, 47A.004, and 47A.005 Education Code

Status: Pending in House Appropriations Committee

This bill would create a “permanent public school fund” for the purpose of reducing school m&o taxes and funding prekindergarten programs. The fund would have whatever money the legislature appropriated for it.

H.B. 4190

Author: Schatzline

Amends/Enacts: §§49.154 and 49.1541 Education Code

Status: Pending in House Public Education Committee

Every year the state would audit the money that it received from wealthy school districts buying attendance credits. If the audit showed that funds had been used for an unauthorized purpose, the state would refund that money to the wealthy school districts in proportion to how much each of them had spent buying attendance credits.

H.B. 4217

Author: Vasut

Amends/Enacts: §§1.12, 5.044, 5.12, 5.13, 6.03, 6.0301, 6.031, 6.032, 6.033, 6.034, 6.037, 6.04, 6.051, 6.052, 6.06, 6.061, 6.063, 6.10, 6.15, 6.41, 6.412, 6.42, 23.23, 23.231, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Subcommittee on Property Tax Appraisals

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

H.B. 4323

Author: Cook

Amends/Enacts: §403.3011 Government Code

Status: Pending in House Ways and Means Committee

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 This bill would eliminate that requirement.

H.B. 4407

Author: Phelan

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 31.072, 41.41, 42.26 Tax Code; §§48.2554 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

This bill would further compress school tax rates by about 15¢. The bill is also discussed under the headings, *Appraisal* and *Collections*.

H.B. 4740

Author: Geren

Amends/Enacts: §403.3011 Government Code

Status: Pending in House Ways and Means Committee

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. This bill would ease requirements for this benefit. A school district would have to have had its local values accepted in only the most recent value study, not the two most recent studies. The law would no longer require that the appraisal district have passed its last MAP review.

H.B. 4854

Author: Gámez

Amends/Enacts: §552.149 Government Code

Status: Pending in House Ways and Means Committee

Under current law, an appraisal district challenging a school value study has access to the comptroller's records, including confidential information. This bill would give an appraisal district access to information obtained by the comptroller in connection with any future, pending, or final value study at any time. The district could use that information as evidence in an ARB hearing, a trial, or an arbitration.

H.B. 5579

Author: Troxclair

Amends/Enacts: §§48.255 and 48.2551 Education Code

Status: Pending in House Ways and Means Committee

This bill would generally reduce state compression percentages for school districts. The figure of 1.025 used in the calculation would drop to 1.01. The bill would also change the calculation of a district's maximum compressed rate. If a district's property value exceeded the preceding year's value by 1% or more, the figure of 1.025 would drop to 1.01.

H.J.R.57

Author: Cain

Amends/Enacts: Art. III, §49-g Texas Constitution

Status: Pending in House Appropriations Committee

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: Pending in House Public Education Committee

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

H.J.R. 210

Author: Virdell

Amends/Enacts: Art. VII, §1A, 1B, and 3 Texas Constitution

Status: Filed

Local school taxes would be replaced with a statewide property tax administered by the comptroller. A school district could not have more than 20,000 students.

S.B. 435

Author: Hinojosa

Amends/Enacts: §48.2711 Education Code

Status: Pending in Senate Education K-16 Committee

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: Pending in Senate Education K-16 Committee

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: Pending in Senate Education K-16 Committee

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: Pending in Senate Education K-16 Committee

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

S.B. 1605

Author: Adam Hinojosa

Amends/Enacts: §403.302 Government Code

Status: Pending in Senate Education K-16 Committee

When the comptroller determined the value of land appraised as a census of properties, including land receiving ag or timber appraisals, he would ensure that appropriate adjustments were made to account for adjustments made by the ARB to individual properties.

S.B. 1636

Author: Adam Hinojosa

Amends/Enacts: §45.116 Education Code

Status: Pending in Senate Education K-16 Committee

A school district would be prohibited from using revenue from the district's debt tax to pay for deferred maintenance.

S.B. 1913

Author: Eckhardt

Amends/Enacts: §5.102 Tax Code; §403.3011 Government Code

Status: Pending in Senate Education K-16 Committee

This bill concerning the comptroller's MAP reviews is virtually identical to H.B. 2553 discussed above.

S.B. 2370

Author: Nichols

Amends/Enacts: §403.302 Government Code

Status: Pending in Senate Education K-16 Committee

If a school district had its local values rejected as the result of a value study, the comptroller would give the district an estimate of the financial impact on having state values assigned. That estimate would come along with the comptroller's final certification of the value study.

S.B. 2415

Author: Plesa

Amends/Enacts: §§26.16 and 31.01 Tax Code

Status: Pending in Senate Local Government Committee

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. This bill is virtually identical to H.B. 195 discussed above.

S.B. 2537

Author: Bettencourt

Amends/Enacts: §48.2552 Education Code

Status: Filed

Under current law no school district's maximum compressed tax rate can be less than 90% of another school district's maximum compressed tax rate. This bill would change that figure to 85%.

S.B. 2644

Author: Middleton

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

Status: Pending in House Public Education Committee

A school value study would recognize only one half of a percentage homestead exemption. The bill is virtually identical to H.B. 152, H.B. 558, and H.B. 1153 discussed above.

Miscellaneous

H.B. 165

Author: Vasut

Amends/Enacts: The whole Property Tax Code

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

H.J.R. 64

Author: Harrison

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

Status: Pending in House Ways and Means Committee

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: Pending in House Ways and Means Committee

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: Pending in House Delivery of Government Efficiency Committee

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: Pending in House Trade, Workforce, and Economic Development Committee

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: Pending in House Delivery of Government Efficiency Committee

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. 2357

Author: Eddie Morales

Amends/Enacts: §1.16 Tax Code

Status: Pending in House Ways and Means Committee

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.

H.B. 2743

Author: Kerwin

Amends/Enacts: §403.108 Government Code

Status: Pending in House Appropriations Committee

At the end of every biennium, the comptroller would transfer certain surplus state money to a special fund for property tax reduction.

H.B. 3018

Author: Money

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This bill would create a Commission to Study Measures to Abolish Ad Valorem Taxes. The commission would be led by the comptroller and include legislative leaders. It would study

alternative methods of taxation to replace revenue lost to political subdivisions if ad valorem taxes are abolished. It would report its findings to the legislature ahead of the 2027 regular session.

H.B. 3279

Author: Dutton

Amends/Enacts: §§320A.001, 320A.051, 320A.052, 320A.052, 320A.053, 320A.054, 320A.055, 320A.056, 320A.057, 320A.058, 320A.101, 320A.102, 320A.103, 320A.104, 320A.151, 320A.152, 320A.153, 320A.154, and 320A.201 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 196

Author: Dutton

Amends/Enacts: Art. VIII, §27 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create a Select Commission on Periodic Tax Preference Review. The Commission would consist of the comptroller and ten legislators. In six-year cycles, the Commission would review every exemption, special appraisal and other tax benefit. It would issue a report in advance of each legislative session analyzing the tax benefits studied since the last report. If a tax benefit were not reauthorized by the legislature, it would expire two years after it appeared in a Commission report.

H.B. 4648

Author: Kerwin

Amends/Enacts: The Property Tax Code

Status: Pending in House Ways and Means Committee

This bill would end all property taxes and dramatically expand and increase state sales taxes.

H.B. 4920

Author: Yvonne Davis

Amends/Enacts: §403.0148

Status: Pending in House Ways and Means Committee

In advance of each regular legislative session, the comptroller would prepare a report on property owners who: a) received exemptions and other tax breaks, and b) moved jobs outside the U.S.

H.B. 4943

Author: Alders

Amends/Enacts: §229.902 Local Government Code

Status: Pending in House State Affairs Committee

An owner of property in one of Texas's five largest cities could sue the city with a claim that the city wasn't enforcing nuisance laws (against the kinds of things that homeless people do). The owner could recover damages up to the amount of his/her city taxes plus attorney's fees.

H.B. 4968

Author: Schatzline

Amends/Enacts: §§26.012, and 31.01

Status: Pending in House Ways and Means Committee

With voter approval, Tarrant County could adopt an additional 1% sales tax and use the money to reduce its property taxes.

H.B. 5018

Author: Morgan

Amends/Enacts: §180.011 Local Government Code

Status: Filed

This bill would require that the governing body of any governmental entity, including a political subdivision, with the authority to impose a tax be elected.

H.B. 5095

Author: Harrison

Amends/Enacts: §§23.03, 26.012, and 312.0025 Tax Code

Status: Pending in House Ways and Means Committee

This bill would repeal the Texas Jobs, Energy, Technology, and Innovation Act enacted in 2023, including provisions that allow school districts to limit values for purposes of economic development.

H.B. 5276

Author: Currey

Amends/Enacts: §403.108 Government Code

Status: Pending in House Appropriations Committee

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. This bill is virtually identical to H.B. 5276 discussed above.

H.J.R. 142

Author: Money

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

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment would do away with property taxes.

S.B. 403

Author: Middleton

Amends/Enacts: §403.108 Government Code

Status: Pending in Senate Finance Committee

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. 438 ★ ★ ★

Author: Juan Hinojosa

Amends/Enacts: §25.025 Tax Code

Status: Passed by Senate; passed by House Delivery of Government Efficiency Committee; pending in full House

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include a current or former administrative law judge for the State Office of Administrative Hearings

S.B. 489

Author: Miles

Amends/Enacts: §403.612 Government Code

Status: Pending in Senate Economic Development Committee

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: Pending in Senate Business and Commerce Committee

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.

S.B.1463

Author: Juan Hinojosa

Amends/Enacts: §25.025 Tax Code

Status: Pending in Senate Business and Commerce Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include a member of the governing board of an institution of higher education or a private or independent institution of higher education. Also included would be the chancellor of a university system and the president of an institution of higher education.

S.B. 2095

Author: Cook

Amends/Enacts: §25.025 Tax Code

Status: Pending in Senate Business and Commerce Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include physicians and nurses.

S.B. 2489

Author: Parker

Amends/Enacts: §229.902 Local Government Code

Status: Pending in Senate Local Government Committee

An owner of property in one of Texas's five largest cities could sue the city with a claim that the city wasn't enforcing nuisance laws. This bill is virtually identical to H.B. 4943 discussed above.