

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

Last Updated: December 9, 2024

We are more than a month away from the beginning of the legislative session, but more than 2,000 bills have already been filed. Below are brief summaries of the bills that we think will be most interesting to MVBA's clients. Of course, we will be happy to assist our clients who have questions about legislation.

Exemptions

H.B. 244

Author: Guillen

Amends/Enacts: §140.011 Local Government Code

Status: Filed

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

H.B. 255

Author: Guillen

Amends/Enacts: §11.16 Tax Code

Status: Filed

H.J.R. 31

Author: Guillen

Amends/Enacts: Art VIII, §19 Texas Constitution

Status: Filed

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

H.B. 266

Author: Flores

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

Status: Filed

H.J.R. 23

Author: Flores

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

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

H.B. 378

Author: Christina Morales

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

Status: Filed

H.J.R. 55

Author: Christina Morales

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

Status: Filed

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

H.B. 382

Author: Cecil Bell

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

Status: Filed

H.J.R. 43

Author: Cecil Bell

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

Status: Filed

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

H.B. 399

Author: Bernal

Amends/Enacts: §11.144 Tax Code

Status: Filed

H.J.R. 66

Author: Bernal

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

Status: Filed

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

H.B. 511

Author: Bernal

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

Government Code

Status: Filed

H.J.R. 67

Author: Bernal

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

Status: Filed

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

H.B. 972

Author: Noble

Amends/Enacts: §§11.38 and 11.43 Tax Code

Status: Filed

H.J.R. 72

Author: Noble

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

Status: Filed

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

H.B.998

Author: Toth

Amends/Enacts: §11.4385 Tax Code

Status: Filed

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

H.B. 1035

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

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

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

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

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

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

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

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

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

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

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

H.J.R. 97

Author: Raymond

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

Status: Filed

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

H.B. 1383

Author: Buckley

Amends/Enacts: §140.011 Local Government Code

Status: Filed

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

H.B. 1399

Author: Cody Harris

Amends/Enacts: §11.162 Tax Code

Status: Filed

H.J.R. 99

Author: Cody Harris

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

Status: Filed

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

H.B. 1483

Author: Gervin-Hawkins

Amends/Enacts: §§11.272 and 11.43 Tax Code

Status: Filed

H.J.R. 102

Author: Gervin-Hawkins

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

Status: Filed

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

H.B. 1548

Author: Raymond

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

H.J.R. 82

Author: Raymond

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

Status: 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.J.R. 34

Author: Guillen

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

Status: Filed

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

S.B. 247

Author: Flores

Amends/Enacts: §140.011 Local Government Code

Status: Filed

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

S.B. 459

Author: Middleton

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

Status: Filed

S.J.R. 25

Author: Middleton

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

Status: Filed

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

Appraisals

H.B. 202

Author: Metcalf

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

Status: Filed

H.J.R. 26

Author: Metcalf

Amends/Enacts: Art. VIII, 1 Texas Constitution

Status: Filed

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

H.B. 203

Author: Goodwin

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

Status: Filed

H.J.R. 30

Author: Goodwin

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

Status: Filed

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

H.B. 273

Author: Metcalf

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

Status: Filed

H.J.R. 32

Author: Metcalf

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

Status: Filed

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

H.B. 291

Author: Cecil Bell

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

Penal Code

Status: Filed

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

H.B. 338

Author: Keith Bell

Amends/Enacts: §23.23 Tax Code

Status: Filed

H.J.R. 36

Author: Keith Bell

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

Status: Filed

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

H.B. 356

Author: Metcalf

Amends/Enacts: §23.23 Tax Code

Status: Filed

H.J.R. 39

Author: Metcalf

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

Status: Filed

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

H.B. 361

Author: Bernal

Amends/Enacts: 23.01

Status: Filed

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

H.B. 375

Author: Vasut

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

Government Code

Status: Filed

H.J.R. 45

Author: Vasut

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

Status: Filed

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

H.B. 398

Author: Tepper

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

Status: Filed

H.J.R. 56

Author: Tepper

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

Status: Filed

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

H.B. 442

Author: Cecil Bell

Amends/Enacts: §23.23 Tax Code

Status: Filed

H.J.R. 50

Author: Cecil Bell

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

Status: Filed

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

H.B. 490

Author: Cecil Bell

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

Government Code

Status: Filed

H.J.R. 53

Author: Cecil Bell

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

Status: Filed

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

H.B. 546

Author: Cecil Bell

Amends/Enacts: §23.56 Tax Code

Status: Filed

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

H.B. 552

Author: Mary Gonzales

Amends/Enacts: N/A

Status: Filed

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

H.B. 963

Author: Toth

Amends/Enacts: §23.23 Tax Code

Status: Filed

H.J.R. 74

Author: Toth

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

Status: Filed

This proposed constitutional amendment and related bill would limit year-to-year changes in the appraised value of a residence homestead. If the owner acquired the homestead as a bona fide purchaser for value, the purchase price would establish the market value for the first year of the homestead exemption. The value in each subsequent year could change to “reflect any positive change from the preceding tax year in the purchasing power of the dollar for consumers in this state.” In other words, if prices went down and a consumer’s dollar would buy more, the appraisal district could change the value. The limitation would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the heir who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation. The comptroller would determine the change in the purchasing power of the dollar each year.

H.B. 1244

Author: Guillen

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

Status: Filed

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

H.B. 1430

Author: Metcalf

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

Government Code

Status: Filed

H.J.R. 101

Author: Metcalf

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

Status: Filed

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

H.B. 1533

Author: Button

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

Status: Filed

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

H.B. 1547

Author: Raymond

Amends/Enacts: §23.015 Tax Code

Status: Filed

H.J.R. 83

Author: Raymond

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

Status: Filed

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

S.B. 244

Author: Flores

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R. 15

Author: Flores

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

Status: Filed

This proposed constitutional amendment and related bill would severely limit year-to-year increases in the appraised value of a residence homestead. If the owner acquired the homestead as a bona fide purchaser for value, the purchase price would establish the market value for the first year of the homestead exemption. The value in each subsequent year could change only to reflect the value of new improvements. The limitation would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the heir who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation.

S.B. 320

Author: Creighton

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R. 21

Author: Creighton

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

Status: Filed

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

S.B. 321

Author: Creighton

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R. 22

Author: Creighton

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

Status: Filed

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

S.B. 322

Author: Kolkhorst

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

Status: Filed

S.J.R. 23

Author: Kolkhorst

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

Status: Filed

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

S.B. 419

Author: Middleton

Amends/Enacts: §23.26 Tax Code

Status: Filed

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

S.B. 467

Author: Paxton

Amends/Enacts: §23.025 Tax Code

Status: Filed

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

S.B. 477

Author: Middleton

Amends/Enacts: §23.23 Tax Code

Status: Filed

S.J.R.

Author: Middleton

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

Status: Filed

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

Appraisal Districts and ARBs

H.B. 192

Author: Cecil Bell

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

Status: Filed

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

H.B. 291

Author: Cecil Bell

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

Status: Filed

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

H.B. 329

Author: Cecil Bell

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

Status: Filed

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

H.B. 360

Author: Vasut

Amends/Enacts: §25.25 Tax Code

Status: Filed

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

H.B. 416

Author: Tepper

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

Status: Filed

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

H.B. 1284

Author: Geren

Amends/Enacts: §§25.25 and 41.01 Tax Code

Status: Filed

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

H.B. 1533

Author: Button

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

Status: Filed

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

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

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

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

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

Appeals

H.B. 1286

Author: Geren

Amends/Enacts: §42.29 Tax Code

Status: Filed

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

H.B. 1533

Author: Button

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

Status: Filed

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

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

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

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

Assessment

H.B. 217

Author: Harrison

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

Status: Filed

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

H.B. 250

Author: Harrison

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

Status: Filed

H.B. 416

Author: Tepper

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

Status: Filed

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

H.B. 455

Author: Schofield

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

Status: Filed

H.J.R. 42

Author: Schofield

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

Status: Filed

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

H.B. 642

Author: Bernal

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

§403.302 Government Code

Status: Filed

H.J.R. 68

Author: Bernal

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

Status: Filed

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

H.B. 670

Author: Bucy

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

Status: Filed

H.J.R. 59

Author: Bucy

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

Status: Filed

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

H.B. 763

Author: Cain

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

Status: Filed

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

H.B. 851

Author: Schofield

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

Status: Filed

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

H.B. 982

Author: Wilson

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

Status: Filed

H.J.R. 73

Author: Wilson

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

Status: Filed

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

H.B. 1131

Author: Oliverson

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

Status: Filed

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

S.B. 472

Author: Sparks

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

Status: Filed

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

S.B.488

Author: Kolkhorst

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

Status: Filed

S.J.R. 26

Author: Kolkhorst

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

Status: Filed

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

Collections

H.B. 254

Author: Ray Lopez
Amends/Enacts: §31.031 Tax Code
Status: Filed

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

H.B. 739
Author: Schofield
Amends/Enacts: §33.06 Tax Code
Status: 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. 851
Author: Schofield
Amends/Enacts: §§11.26, 33.06, and 33.065 Tax Code
Status: Filed

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

H.B. 1392
Author: Bucy
Amends/Enacts: §1.06 Tax Code
Status: Filed

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

H.J.R. 71
Author Schofield
Amends/Enacts: Art. VIII, §§13 and 15; Art. XVI, § 50 Texas Constitution
Status: Filed

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

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

Ordinarily, a tax office mails a tax refund to a property owner at the address on the tax roll. If a property owner wanted the refund mailed to a different address, he/she would have to file a

comptroller's form with the tax office before the refund was issued. A property owner who filed a request could later revoke it.

School Finance and Value Studies

H.B. 152

Author: Raymond

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

Status: Filed

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

H.B. 195

Author: Plesa

Amends/Enacts: §§26.16 and 31.01 Tax Code

Status: Filed

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

H.B. 218

Author: Isaac

Amends/Enacts: §403.109 Government Code

Status: Filed

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

H.B. 228

Author: Cecil Bell

Amends/Enacts: §403.109 Government Code

Status: Filed

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

H.B. 264

Author: Keith Bell

**Amends/Enacts: §403.108 Government Code
Status: Filed**

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

H.B. 275

Author: Cain

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

Status: 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: Filed

H.B. 390

Author: Plesa

Amends/Enacts: §§45.0032 and 48.202 Education Code

Status: Filed

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

H.B. 558

Author: Schofield

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

Status: Filed

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

H.B. 776

Author: Leo Wilson

Amends/Enacts: §403.3011 Government Code

Status: Filed

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

H.B. 779

Author: Vasut

Amends/Enacts: §403.302 Government Code

Status: Filed

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

H.B. 829

Author: Harrison

Amends/Enacts: §45.003 Education Code

Status: Filed

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

H.B. 960

Author: Toth

Amends/Enacts: N/A

Status: 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: Filed

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

H.B. 1030

Author: Shaheen

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

Status: Filed

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

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

H.B. 1153

Author: Hull

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

Status: Filed

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

H.B. 1243

Author: Guillen

Amends/Enacts: §11.13 Tax Code

Status: Filed

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

H.B. 1485

Author: Leo Wilson

Amends/Enacts: N/A

Status: 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.J.R.57

Author: Cain

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

Status: Filed

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

S.B. 435

Author: Hinojosa

Amends/Enacts: §48.2711 Education Code

Status: Filed

If the comptroller disapproved a school district's local values and assigned his own values instead, the state would compensate the district for the lost state aid. In the first year that a school district faced this problem, the state would reimburse the district for 75% of the lost state aid. In the second year, the state would reimburse the district for 50% of the lost state aid. In the third year, the state would reimburse the district for 25% of the lost state aid. A rich district that did not receive

state aid would get to keep more of its own money. A school district could receive this benefit for only three consecutive years.

S.B. 436

Author: Hinojosa

Amends/Enacts: §48.282 Education Code

Status: Filed

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

S.B. 479

Author: Middleton

Amends/Enacts: §§403.3011 and 403.302 Government Code

Status: Filed

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

Miscellaneous

H.B. 165

Author: Vasut

Amends/Enacts: The whole Property Tax Code

Status: Filed

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

H.B. 452

Author: Bernal

Amends/Enacts: §151.4306 Tax Code

Status: Filed

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

H.B. 698

Author: Harrison
Amends/Enacts: The whole Property Tax Code
Status: Filed

H.J.R. 64
Author: Harrison
Amends/Enacts: Art. VIII, §1 Texas Constitution

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

S.B. 403
Author: Middleton
Amends/Enacts: §403.108 Government Code
Status: Filed

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

S.B. 489
Author: Miles
Amends/Enacts: §403.612 Government Code
Status: Filed

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

S.B. 491
Author: Miles
Amends/Enacts: §25.025 Tax Code
Status: Filed

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