

By: Schofield

H.B. No. 55

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the determination and reporting of the number of
3 residence homesteads of elderly or disabled persons that are
4 subject to the limitation on the total amount of ad valorem taxes
5 that may be imposed on the properties by school districts.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Section 11.26, Tax Code, is amended by adding
8 Subsections (e-1) and (e-2) to read as follows:

9 (e-1) For each school district in an appraisal district, the
10 chief appraiser shall:

11 (1) determine the number of residence homesteads
12 subject to the limitation on tax increases required by this section
13 for the current tax year; and

14 (2) not later than September 1 of that tax year, report
15 the number to the comptroller in the form prescribed by the
16 comptroller.

17 (e-2) Not later than November 1 of each tax year, the
18 comptroller shall report to the lieutenant governor, the speaker of
19 the house of representatives, and each member of the legislature
20 the total number of residence homesteads in the state, as reported
21 to the comptroller under Subsection (e-1), subject to the
22 limitation on tax increases required by this section for that tax
23 year. The report must include the number of those residence
24 homesteads in each school district or a reference to where the

1 information for each school district may be accessed.

2 SECTION 2. This Act applies only to a tax year that begins
3 on or after the effective date of this Act.

4 SECTION 3. This Act takes effect January 1, 2024.