

By: Schofield

H.B. No. 851

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the determination and reporting of the number of
3 residence homesteads of certain property owners for which the owner
4 is receiving certain ad valorem tax benefits.

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

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

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

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

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

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

1 SECTION 2. Section 33.06, Tax Code, is amended by adding
2 Subsections (i) and (j) to read as follows:

3 (i) For each school district in an appraisal district, the
4 chief appraiser shall:

5 (1) determine the number of residence homesteads for
6 which a property owner deferred collection of a tax, abated a suit
7 to collect a delinquent tax, or abated a sale to foreclose a tax
8 lien under this section during any portion of the preceding tax
9 year; and

10 (2) not later than September 1 of the current tax year,
11 report the number to the comptroller in the form prescribed by the
12 comptroller.

13 (j) Not later than November 1 of each tax year, the
14 comptroller shall report to the lieutenant governor, the speaker of
15 the house of representatives, and each member of the legislature
16 the total number of residence homesteads in the state for which a
17 property owner deferred collection of a tax, abated a suit to
18 collect a delinquent tax, or abated a sale to foreclose a tax lien
19 under this section during any portion of the preceding tax year as
20 reported to the comptroller under Subsection (i) in the current tax
21 year. The report must include the number of those residence
22 homesteads in each school district or a reference to where the
23 information for each school district may be accessed.

24 SECTION 3. Section 33.065, Tax Code, is amended by adding
25 Subsections (k) and (l) to read as follows:

26 (k) For each school district in an appraisal district, the
27 chief appraiser shall:

1 (1) determine the number of residence homesteads for
2 which a property owner deferred or abated a suit to collect a
3 delinquent tax under this section during any portion of the
4 preceding tax year; and

5 (2) not later than September 1 of the current tax year,
6 report the number to the comptroller in the form prescribed by the
7 comptroller.

8 (1) Not later than November 1 of each tax year, the
9 comptroller shall report to the lieutenant governor, the speaker of
10 the house of representatives, and each member of the legislature
11 the total number of residence homesteads in the state for which a
12 property owner deferred or abated a suit to collect a delinquent tax
13 under this section during any portion of the preceding tax year as
14 reported to the comptroller under Subsection (k) in the current tax
15 year. The report must include the number of those residence
16 homesteads in each school district or a reference to where the
17 information for each school district may be accessed.

18 SECTION 4. This Act applies only to the determination and
19 reporting of information during a tax year that begins on or after
20 the effective date of this Act.

21 SECTION 5. This Act takes effect January 1, 2026.