

By: Schofield

H.B. No. 69

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 and of the
6 number of residence homesteads of certain property owners for which
7 the owner deferred collection of a tax, abated a suit to collect a
8 delinquent tax, or abated a sale to foreclose a tax lien.

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

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

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

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

17 (2) not later than September 1 of that tax year, report
18 the number to the comptroller in the form prescribed by the
19 comptroller.

20 (e-2) Not later than November 1 of each tax year, the
21 comptroller shall report to the lieutenant governor, the speaker of
22 the house of representatives, and each member of the legislature
23 the total number of residence homesteads in the state reported to
24 the comptroller under Subsection (e-1) for that tax year. The

1 report must include the number of those residence homesteads in
2 each school district or a reference to where the information for
3 each school district may be accessed.

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

6 (i) For each taxing unit in an appraisal district, the chief
7 appraiser shall:

8 (1) determine the number of residence homesteads for
9 which the property owner deferred collection of a tax, abated a suit
10 to collect a delinquent tax, or abated a sale to foreclose a tax
11 lien under this section for the current tax year; and

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

15 (j) Not later than November 1 of each tax year, the
16 comptroller shall report to the lieutenant governor, the speaker of
17 the house of representatives, and each member of the legislature
18 the total number of residence homesteads in the state reported to
19 the comptroller under Subsection (i) for that tax year. The report
20 must include the number of those residence homesteads in each
21 taxing unit or a reference to where the information for each taxing
22 unit may be accessed.

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

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