By:  Schofield H.B. No. 156

A BILL TO BE ENTITLED

AN ACT

relating to the determination and reporting of the number of residence homesteads of elderly or disabled persons that are subject to the limitation on the total amount of ad valorem taxes that may be imposed on the properties by school districts, or who utilize the property tax deferral program in section 33.06, Tax Code.

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

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

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

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

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

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

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

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

(1)  determine the number of residence homesteads for which a filing has been made with the chief appraiser under this section to defer collection of a tax, abate a suit to collect a delinquent tax or abate a sale to foreclose a tax lien for the current tax year; and

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

(j)  Not later than November 1 of each tax year, the comptroller shall report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state, as reported to the comptroller under Subsection (i), for which there are filings under this section to defer collection of a tax, abate a suit to collect a delinquent tax or abate a sale to foreclose a tax lien. The report must include the number of those residence homesteads in each school district or a reference to where the information for each school district may be accessed.

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

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