

By: Schofield

H.B. No. 156

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, or who
6 utilize the property tax deferral program in section 33.06, Tax
7 Code.

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

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

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

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

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

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

1 year. The report must include the number of those residence
2 homesteads in each school district or a reference to where the
3 information for 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 school district in an appraisal district, the
7 chief appraiser shall:

8 (1) determine the number of residence homesteads for
9 which a filing has been made with the chief appraiser under this
10 section to defer collection of a tax, abate a suit to collect a
11 delinquent tax or abate a sale to foreclose a tax lien for the
12 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 (j) 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, as reported
20 to the comptroller under Subsection (i), for which there are
21 filings under this section to defer collection of a tax, abate a
22 suit to collect a delinquent tax or abate a sale to foreclose a tax
23 lien. The report must include the number of those residence
24 homesteads in each school district or a reference to where the
25 information for each school district may be accessed.

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

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