

The House Committee on Sustainable Property Tax Relief, Select Study

88th Legislature

September 26, 2024

upon adjournment of the 10:00 a.m. House Committee on Ways and Means hearing

E1.030

Pursuant to a notice posted on September 6, 2024, the House Committee on Sustainable Property Tax Relief, Select Study met in a public hearing and was called to order by the chair, Representative Meyer, at 1:18 p.m.

The initial quorum call was answered as follows: Representatives Meyer; Thierry; Allison; DeAyala; Howard; Lopez, Janie; Noble; Shine; Turner; and Citizen Johnson, Cheryl.

A quorum was present.

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The Committee met jointly with the Committee on Ways & Means and heard invited and public testimony on the following charges:

Review the impact of HJR 2/SB 2 (88S2), which provides property tax relief through various mechanisms, on achieving the goal of providing sustainable property tax relief for Texas property owners; and

Study and make recommendations to build on the historic property tax relief provided by the 88th Legislature, including:

Evaluate the effects of tax rate compression, limits on taxable value, and homestead exemption increases to maximize savings to property owners, and evaluate whether Texas' economic performance and state tax revenues support further compression of school district tax rates.

Study the viability and sustainability of eliminating maintenance and operations taxes by 2035.

Examine historical rates of appraisal increases, and methods to reduce the tax burden of appraisal increases on all real property. Evaluate whether to extend the limitation on appraised value of certain non-homestead real property past the current expiration date of December 31, 2026, and whether to further reduce the limit on appraised value of homesteads.

Examine the long-term value of homestead exemptions to Texas homeowners in conjunction with the impact of appraisal increases and evaluate whether to maintain the homestead exemption at its current rate.

Testimony taken/registration recorded. (See attached witness list.)

(Representative Raymond now present.)

Testimony taken/registration recorded. (See attached witness list.)

(Representative Thierry in chair.)

Testimony taken/registration recorded. (See attached witness list.)

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At 6:23 p.m., on the motion of the chair and without objection, the meeting was adjourned subject to the call of the chair.

Rep. Meyer, Chair

Ryan Marquess, Clerk