

By: Bernal

H.B. No. 361

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal of a residence homestead for ad valorem tax purposes.

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

SECTION 1. Section 23.01, Tax Code, is amended by adding Subsection (i) to read as follows:

(i) In determining the market value of a residence homestead, the chief appraiser shall only consider the value of other residence homesteads in the same neighborhood. Real property without an exemption under Section 11.13 shall not be considered by the chief appraiser when determining the market value of real property with an exemption under Section 11.13.

SECTION 2. This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2026.