

By: Schofield

H.B. No. 851

A BILL TO BE ENTITLED

AN ACT

relating to the determination and reporting of the number of residence homesteads of certain property owners for which the owner is receiving certain ad valorem tax benefits.

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 subject to the limitation on tax increases required by this section for the current tax year as reported to the comptroller under Subsection (e-1) in 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 property owner deferred collection of a tax, abated a suit to collect a delinquent tax, or abated a sale to foreclose a tax lien under this section during any portion of the preceding tax year; and

(2) not later than September 1 of the current 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 for which a property owner deferred collection of a tax, abated a suit to collect a delinquent tax, or abated a sale to foreclose a tax lien under this section during any portion of the preceding tax year as reported to the comptroller under Subsection (i) in the current 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 3. Section 33.065, Tax Code, is amended by adding Subsections (k) and (l) to read as follows:

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

1           (1) determine the number of residence homesteads for  
2 which a property owner deferred or abated a suit to collect a  
3 delinquent tax under this section during any portion of the  
4 preceding tax year; and

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

8           (1) Not later than November 1 of each tax year, the  
9 comptroller shall report to the lieutenant governor, the speaker of  
10 the house of representatives, and each member of the legislature  
11 the total number of residence homesteads in the state for which a  
12 property owner deferred or abated a suit to collect a delinquent tax  
13 under this section during any portion of the preceding tax year as  
14 reported to the comptroller under Subsection (k) in the current tax  
15 year. The report must include the number of those residence  
16 homesteads in each school district or a reference to where the  
17 information for each school district may be accessed.

18           SECTION 4. This Act applies only to the determination and  
19 reporting of information during a tax year that begins on or after  
20 the effective date of this Act.

21           SECTION 5. This Act takes effect January 1, 2026.