

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), (e-2), and (e-3) 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) report the number to the comptroller when the chief appraiser submits the appraisal roll for county taxes to the county assessor-collector as prescribed by Section 26.01(b).

(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. The

1 comptroller shall ensure that the report does not include personal  
2 identifying information of a property owner.

3 (e-3) For purposes of reporting the number described by  
4 Subsection (e-1)(1) to the comptroller under Subsection (e-1)(2),  
5 the chief appraiser shall ensure that the report does not include  
6 personal identifying information of a property owner.

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

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

11 (1) determine the number of residence homesteads for  
12 which a property owner deferred collection of a tax, abated a suit  
13 to collect a delinquent tax, or abated a sale to foreclose a tax  
14 lien under this section during any portion of the preceding tax  
15 year; and

16 (2) report the number to the comptroller when the  
17 chief appraiser submits the appraisal roll for county taxes to the  
18 county assessor-collector as prescribed by Section 26.01(b).

19 (j) 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 for which a  
23 property owner deferred collection of a tax, abated a suit to  
24 collect a delinquent tax, or abated a sale to foreclose a tax lien  
25 under this section during any portion of the preceding tax year as  
26 reported to the comptroller under Subsection (i) in the current tax  
27 year. The report must include the number of those residence

1 homesteads in each school district or a reference to where the  
2 information for each school district may be accessed. The  
3 comptroller shall ensure that the report does not include personal  
4 identifying information of a property owner.

5 (k) For purposes of reporting the number described by  
6 Subsection (i)(1) to the comptroller under Subsection (i)(2), the  
7 chief appraiser shall ensure that the report does not include  
8 personal identifying information of a property owner.

9 SECTION 3. Section 33.065, Tax Code, is amended by adding  
10 Subsections (k), (l), and (m) to read as follows:

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

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

17 (2) report the number to the comptroller when the  
18 chief appraiser submits the appraisal roll for county taxes to the  
19 county assessor-collector as prescribed by Section 26.01(b).

20 (l) Not later than November 1 of each tax year, the  
21 comptroller shall report to the lieutenant governor, the speaker of  
22 the house of representatives, and each member of the legislature  
23 the total number of residence homesteads in the state for which a  
24 property owner deferred or abated a suit to collect a delinquent tax  
25 under this section during any portion of the preceding tax year as  
26 reported to the comptroller under Subsection (k) in the current tax  
27 year. The report must include the number of those residence

1 homesteads in each school district or a reference to where the  
2 information for each school district may be accessed. The  
3 comptroller shall ensure that the report does not include personal  
4 identifying information of a property owner.

5 (m) For purposes of reporting the number described by  
6 Subsection (k)(1) to the comptroller under Subsection (k)(2), the  
7 chief appraiser shall ensure that the report does not include  
8 personal identifying information of a property owner.

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

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

\_\_\_\_\_  
President of the Senate

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Speaker of the House

I certify that H.B. No. 851 was passed by the House on May 8, 2025, by the following vote: Yeas 145, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 851 on May 28, 2025, by the following vote: Yeas 114, Nays 22, 1 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 851 was passed by the Senate, with amendments, on May 25, 2025, by the following vote: Yeas 31, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

\_\_\_\_\_  
Governor