

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 26, 2025

TO: Honorable Dustin Burrows, Speaker of the House, House of Representatives

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB851 by Schofield (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.), **As Passed 2nd House**

No significant fiscal implication to the State is anticipated.

The bill would require the chief appraiser to determine the number of residence homesteads subject to the tax limitation in each school district and report that number to the comptroller annually.

The bill would require the chief appraiser to determine the number of residence homesteads subject to a deferral or abatement for a person aged 65 or older, disabled, or a disabled veteran and the number of residence homesteads subject to a deferral or abatement due to appreciating value in each school district and report that number to the comptroller annually. The bill would require the chief appraiser ensure that the information provided to the Comptroller does not include personal identifying information of a property owner.

The comptroller would be required to provide the legislature with a report each year detailing the information provided by the chief appraiser as provided by the bill. The bill would require that the report not include any personal identifying information of a property owner.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, BRI, SZ, SD