

**SENATE AMENDMENTS**  
**2<sup>nd</sup> Printing**

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.

ADOPTED

MAY 25 2025

*Latey Law*  
Secretary of the Senate

By: Paul Bedenmont

H.B. No. 851

Substitute the following for H.B. No. 851:

By: Paul Bedenmont

C.S. H.B. No. 851

A BILL TO BE ENTITLED

1 AN ACT

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

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

6 SECTION 1. Section 11.26, Tax Code, is amended by adding  
7 Subsections (e-1) and (e-2) to read as follows:

8 (e-1) For each school district in an appraisal district, the  
9 chief appraiser shall:

10 (1) determine the number of residence homesteads  
11 subject to the limitation on tax increases required by this section  
12 for the current tax year; and

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

16 (e-2) Not later than November 1 of each tax year, the  
17 comptroller shall report to the lieutenant governor, the speaker of  
18 the house of representatives, and each member of the legislature  
19 the total number of residence homesteads in the state subject to the  
20 limitation on tax increases required by this section for the  
21 current tax year as reported to the comptroller under Subsection  
22 (e-1) in that tax year. The report must include the number of those  
23 residence homesteads in each school district or a reference to  
24 where the information for each school district may be accessed.

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

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

5                 (1) determine the number of residence homesteads for  
6 which a property owner deferred collection of a tax, abated a suit  
7 to collect a delinquent tax, or abated a sale to foreclose a tax  
8 lien under this section during any portion of the preceding tax  
9 year; and

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

13           (j) Not later than November 1 of each tax year, the  
14 comptroller shall report to the lieutenant governor, the speaker of  
15 the house of representatives, and each member of the legislature  
16 the total number of residence homesteads in the state for which a  
17 property owner deferred collection of a tax, abated a suit to  
18 collect a delinquent tax, or abated a sale to foreclose a tax lien  
19 under this section during any portion of the preceding tax year as  
20 reported to the comptroller under Subsection (i) in the current tax  
21 year. The report must include the number of those residence  
22 homesteads in each school district or a reference to where the  
23 information for each school district may be accessed.

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

26           (k) For each school district in an appraisal district, the  
27 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) report the number to the comptroller when the  
6 chief appraiser submits the appraisal roll for county taxes to the  
7 county assessor-collector as prescribed by Section 26.01(b).

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.

# ADOPTED

MAY 25 2025

*Latey Law*  
Secretary of the Senate

*Pat Bellocant*

FLOOR AMENDMENT NO. 1

BY: \_\_\_\_\_

1 Amend C.S.H.B. No. 851 (senate committee printing) as  
2 follows:

3 (1) In the recital to SECTION 1 of the bill, amending  
4 Section 11.26, Tax Code (page 1, line 24), strike "and (e-2)" and  
5 substitute ", (e-2), and (e-3)".

6 (2) In SECTION 1 of the bill, in added Section 11.26(e-2),  
7 Tax Code (page 1, line 41), immediately after the underlined  
8 period, add the following:

9 The comptroller shall ensure that the report does not include  
10 personal identifying information of a property owner.

11 (3) In SECTION 1 of the bill, in amended Section 11.26, Tax  
12 Code (page 1, between lines 41 and 42), insert the following:

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

17 (4) In the recital to SECTION 2 of the bill, amending  
18 Section 33.06, Tax Code (page 1, line 43), strike "and (j)" and  
19 substitute ", (j), and (k)".

20 (5) In SECTION 2 of the bill, in added Section 33.06(j), Tax  
21 Code (page 2, line 4), immediately after the underlined period, add  
22 the following:

23 The comptroller shall ensure that the report does not include  
24 personal identifying information of a property owner.

25 (6) In SECTION 2 of the bill, in amended Section 33.06, Tax  
26 Code (page 2, between lines 4 and 5), insert the following:

27 (k) For purposes of reporting the number described by  
28 Subsection (i)(1) to the comptroller under Subsection (i)(2), the  
29 chief appraiser shall ensure that the report does not include

1 personal identifying information of a property owner.

2 (7) In the recital to SECTION 3 of the bill, amending  
3 Section 33.065, Tax Code (page 2, line 6), strike "and (l)" and  
4 substitute ", (l), and (m)".

5 (8) In SECTION 3 of the bill, in added Section 33.065(1),  
6 Tax Code (page 2, line 25), immediately after the underlined  
7 period, add the following:

8 The comptroller shall ensure that the report does not include  
9 personal identifying information of a property owner.

10 (9) In SECTION 3 of the bill, in amended Section 33.065, Tax  
11 Code (page 2, between lines 25 and 26), insert the following:

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



**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**

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| <b>No significant fiscal implication to the State is anticipated.</b> |
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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

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**May 22, 2025**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

**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.), **Committee Report 2nd House, Substituted**

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|---|
| <b>No significant fiscal implication to the State is anticipated.</b> |
|---|

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 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.

**Local Government Impact**

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

**Source Agencies:** 304 Comptroller of Public Accounts

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

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**May 21, 2025**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

**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 Engrossed**

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| <b>No significant fiscal implication to the State is anticipated.</b> |
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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 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.

**Local Government Impact**

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

**Source Agencies:** 304 Comptroller of Public Accounts

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

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**April 20, 2025**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**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 Introduced**

|   |
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| <b>No significant fiscal implication to the State is anticipated.</b> |
|---|

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 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.

**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, SD, BRI