

**House Bill 851**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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.

SENATE VERSION (IE)

SECTION 1. Section 11.26, Tax Code, is amended by adding Subsections (e-1), (e-2), and (e-3) to read as follows:

[FA1(1)]

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

[FA1(2)]

(e-3) For purposes of reporting the number described by Subsection (e-1)(1) to the comptroller under Subsection (e-1)(2), the chief appraiser shall ensure that the report does not include personal identifying information of a property owner. [FA1(3)]

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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.

SENATE VERSION (IE)

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

[FA1(4)]

(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) 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).

(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. The comptroller shall ensure that the report does not include personal identifying information of a property owner. [FA1(5)]

(k) For purposes of reporting the number described by Subsection (i)(1) to the comptroller under Subsection (i)(2), the chief appraiser shall ensure that the report does not include personal identifying information of a property owner. [FA1(6)]

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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) determine the number of residence homesteads for which a property owner deferred or abated a suit to collect a delinquent tax 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.

(l) 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 or abated a suit to collect a delinquent tax under this section during any portion of the preceding tax year as reported to the comptroller under Subsection (k) 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.

SENATE VERSION (IE)

SECTION 3. Section 33.065, Tax Code, is amended by adding Subsections (k), (l), and (m) to read as follows:  
[FA1(7)]

(k) 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 or abated a suit to collect a delinquent tax under this section during any portion of the preceding 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).

(l) 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 or abated a suit to collect a delinquent tax under this section during any portion of the preceding tax year as reported to the comptroller under Subsection (k) 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. The comptroller shall ensure that the report does not include personal identifying information of a property owner.  
[FA1(8)]

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

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include personal identifying information of a property owner. [FA1(9)]

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

SECTION 4. Same as House version.

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

SECTION 5. Same as House version.