

2025

APPEAL

THE STATE OF TEXAS

COUNTY OF FRIO

AFFIDAVIT OF SWORN TESTIMONY

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board for the Frio County Appraisal District is true and correct.

Signature of Affiant

Print Name

SUBSCRIBED AND SWORN TO before me this, the _____ day of _____
2025.

Chair, Appraisal Review Board

STATE OF TEXAS

COUNTY OF FRIO

CASE NO. _____

Before me, the undersigned authority, on this day personally appeared

ELOY ZAPATA

MINDY HURT

SHERRI FOSTER

LARRY URBAN

JESSE PATTERSON

Appraisal Review Board Members, who, is being by me duly sworn, on oath deposed and said:

"I have not communicated with another person about the evidence, arguments, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Texas Property Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."

Witness my hand, this the _____ day of _____, 20 **25**.

SUBSCRIBED AND SWORN TO before me this the _____ day of

_____, 20 **25**.

Officer

Title

Appraisal Review Board Protest Hearing Notice

Form 50-216

Property Owner

Tax Year(s)

Address, City, State, Zip Code

Appraisal Review Board for the _____ Appraisal District.

Case Number

Account Number

Property Address or Legal Description

Specific Subject Matter(s) of the Protest Hearing

Dear Property Owner:

The following hearing is scheduled on your filed protest referenced above.

Date: _____ Time: _____

Place: _____

Telephone Conference Call Number or Videoconference Access Information: _____

Failure to appear for your hearing may result in the dismissal of your protest and may jeopardize other rights to which you may otherwise be entitled.

Telephone Conference Call or Videoconference: To appear by telephone conference call or videoconference, you must provide the following to the ARB before the hearing:

1. written notice at least 10 days before the hearing that you want a telephone conference call or videoconference hearing (if you have not done so already); and
2. a written affidavit with your evidence. (You may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence.)

If you wish to invite individuals to participate in your telephone conference call or videoconference hearing, you are responsible for providing them access to the hearing.

Videoconferences: Availability of videoconference hearings is not required in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference hearing pursuant to Tax Code Section 41.45(b-6).

Written Affidavit: To appear by written affidavit, you must attest to the affidavit before a notary public or an office authorized to administer oaths. The affidavit must state whether you intend to appear at the hearing and must be submitted to the ARB before it begins the hearing on the protest. By submitting an affidavit you do not waive the right to appear in person at the protest hearing. The ARB may consider the affidavit only if you do not appear at the hearing in person.

Evidence Submission: Evidence and/or documentation to support your protest may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. See the ARB's hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device.

Evidence Inspection: At least 14 days before a protest hearing, the chief appraiser must inform the property owner that the owner or agent may request a copy of the data, schedules, formulas and all other information that the chief appraiser will introduce at the hearing.

Property Owner Representation: You may have a representative or agent appear for you. This person must have written authorization to represent you that you personally signed and filed with the appraisal district at or before the hearing on the protest.

Postponements: On request made to the ARB before the date of the hearing, a property owner who has not designated an agent under Tax Code Section 1.111 to represent the property owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the ARB shall postpone the hearing to a later date if good cause is shown by the property owner or the owner's agent or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days unless agreed to by the chief appraiser and the ARB chairman or the chairman's representative.

A property owner or agent under Tax Code Section 1.111 is entitled to a postponement if a scheduled hearing has not commenced within two hours of the time initially set for the hearing.

Property Owner Rights: The Tax Code includes specific provisions regarding your legal rights and responsibilities with regard to protest hearings in addition to those mentioned above. You should carefully read Tax Code Chapter 41 for more information.

Accommodations: If you have further questions or if you require accommodations due to disability, please contact:

Contact Name

Contact Telephone Number

Order Determining Protest or Notice of Dismissal

Form 50-221

Appraisal Review Board _____ County, Texas

Case No. _____

Owner's Name: _____

Property Account No.: _____

Property Legal Description:

ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL

On _____, the Appraisal Review Board (ARB) of _____ County, Texas, heard the protest of

_____ concerning the appraisal records for tax year _____.

The ARB delivered proper notice of the date, time, place and subject of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):

- ☐ incorrect appraised or market value
- ☐ unequal appraisal
- ☐ inclusion of the property on the appraisal records
- ☐ denial in whole or in part of a partial exemption
- ☐ determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H
- ☐ determination of the appropriate damage assessment rating under Tax Code Section 11.35
- ☐ determination that the owner's property does not qualify for the circuit breaker limitation on appraised value provided by Tax Code Section 23.231
- ☐ any other matter permitted by Tax Code Section 41.41(a)

Based on the evidence, the ARB makes the following determination(s) as indicated by a $\sqrt$ mark and hereby issues the following as its ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL:

- ☐ The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.
- ☐ The property's appraised value is excessive, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- ☐ The property's market value is excessive, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- ☐ The subject property's appraised or market value is not excessive and the appraisal records should not be changed. The land's appraised value is \$ _____; the improvement's appraised value is \$ _____; and the property's market value is \$ _____.
- ☐ The subject property's appraised or market value should be increased, as requested and agreed to by the property owner, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; an improvement value of \$ _____ from the appraisal district improvement value of \$ _____; and the property's market value is \$ _____.
- ☐ The subject property was unequally appraised and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- ☐ The subject property was not unequally appraised and the appraisal records should not be changed. The land's appraised value is \$ _____; the improvement's appraised value is \$ _____; and the property's market value is \$ _____.
- ☐ The subject property qualified for the exemption for which application was made and the appraisal records should be changed accordingly.

- ☐ The subject property qualified for a temporary exemption under Tax Code Section 11.35 and should be assigned a damage assessment rating of Level _____.
- ☐ The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of \$ _____ from the appraisal district value of \$ _____.
- ☐ The subject property qualified for the circuit breaker limitation under Tax Code Section 23.231 and the appraisal records should be changed accordingly.
- ☐ The subject property does not qualify for the circuit breaker limitation under Tax Code Section 23.231 and the appraisal records should not be changed.
- ☐ The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s): _____
- ☐ The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.

If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

sign
here ➡

Chair, Appraisal Review Board

Date

Notice of Final Order of Appraisal Review Board

Form 50-222

County of Appraisal Review Board

Appraisal District Mailing Address

City, State, ZIP Code

Property Owner Name

Property Owner's Mailing Address

City, State, ZIP Code

Case Number

Property Account Number

Property Legal Description

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TAX CODE SECTION 41.07.

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through regular binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning a property's appraised or market value if:

- (1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13; or
- (2) the property's appraised or market value, as applicable, as determined by the order is \$5 million or less.

To appeal an appraisal review board order through regular binding arbitration, a property owner must file with the Comptroller's office not

later than the 60th day after the date the property owner receives notice of the order:

- (1) a completed request for regular binding arbitration in the online Property Tax Arbitration System or, for property owners not represented by agents, on the paper request form, a copy of which is enclosed with this notice; and
- (2) an applicable arbitration deposit made via credit card or ACH, if filed in the online Property Tax Arbitration System, or by check or money order, if filed by paper payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through regular binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rules 9.4201 - 9.4213 and 9.4240 - 9.4247. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning a property's appraised or market value brought under Tax Code Section 41.41(a)(1) or (2) if the property's appraised or market value, as applicable, that was the subject of the protest, as determined by the appraisal review board order, is more than \$1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
- (2) not later than the 90th day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

2025

RATIO

STUDY ANALYSIS



Kelly Hancock
Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2023 Appraisal District Ratio Study

Appraisal District Summary Worksheet

082-Frio

Study Results Last Updated: Oct. 22, 2024

Category	Number of Ratios **	2023 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10 % of Median	% Ratios within (+/-) 25 % of Median	Price - Related Differential
A.SINGLE-FAMILY RESIDENCES	87	242,199,840	0.87	12.96	47.13	86.21	1.00
B.MULTI-FAMILY RESIDENCES	0	17,540,420	*	*	*	*	*
C1.VACANT LOTS	0	16,144,060	*	*	*	*	*
C2.COLONIAL LOTS	0	314,760	*	*	*	*	*
D2.FARM/RANCH IMP	0	13,710,390	*	*	*	*	*
E.RURAL-NON-QUAL	33	298,648,220	0.89	11.77	51.52	93.94	1.01
F1.COMMERCIAL REAL	59	228,904,030	0.98	6.68	81.36	96.61	0.90
F2.INDUSTRIAL REAL	0	325,555,340	*	*	*	*	*
G.OIL, GAS, MINERALS	49	846,493,660	1.00	2.83	95.92	100.00	1.00
J.UTILITIES	6	443,071,460	0.97	5.33	66.67	100.00	0.95
L1.COMMERCIAL PERSONAL	0	54,269,530	*	*	*	*	*
L2.INDUSTRIAL PERSONAL	0	203,686,110	*	*	*	*	*

M.OTHER PERSONAL	0	57,643,040	*	*	*	*	*
O.RESIDENTIAL INVENTORY	0	91,770	*	*	*	*	*
S.SPECIAL INVENTORY	0	1,333,690	*	*	*	*	*
OVERALL	234	2,749,606,320	0.96	10.22	66.24	90.17	0.92

* Category result not calculated. Calculation requires a minimum of five ratios from either of the following:

- Categories representing at least 25 percent of total CAD category value.
- Five ISDs or half the ISDs in the CAD, whichever is less

* *Statistical measures may not be reliable when the sample is small

 Taxes

Property Tax Assistance

2023 Appraisal District Ratio Study

Appraisal District Summary Worksheet

082-Frio

Study Results Last Updated: Oct. 22, 2024

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D2.FARM/RANCH IMP	0	13,710,390	*	*	*	*	*
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2025

NEW

CONSTRUCTION

FRIO COUNTY APPRAISAL DISTRICT

FRIO COUNTY APPRAISAL DISTRICT 2025 NEW
CONSTRUCTION TOTAL FOR THE COUNTY IS:
25,968,500.



2025 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	56,013,350	2,521	0	Exempt Property	140,428,940	336	3,030,510	74
Non Homesite	(+)	270,637,420	6,552	17,412,670	Under \$500/\$2500	8,820	14	92,930	998
Productivity Market	(+)	2,494,858,090	4,668	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land(=)		2,821,508,860	13,741	17,412,670	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	2,494,858,090	4,668		Mineral Unknown			0	0
Land Ag 1D	(-)	3,060	1		Interstate Commerce			0	0
Land Ag 1D1	(-)	93,150,980	4,666		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss(=)		2,401,704,050	4,667		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	249,306,220	2,370	0	TCEQ/Pollution Control	40,971,480	13		
New Homesite	(+)	6,187,960	179	0	Allocation	0	0		
Non Homesite	(+)	646,720,620	4,335	113,735,820	Historical	0	0		
New Non Homesite	(+)	19,780,540	275	8,790,710	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement(=)		921,995,340	7,159	122,526,530	Childcare Facility	0	0		
Personal						181,409,240		3,123,440	
Homesite	(+)	27,439,350	496	0	Total Losses (includes Prod. Loss & Cap Loss) (=)			2,649,249,237	
New Homesite	(+)	1,888,580	55	0	(includes Prorated Exempt of 91,770)				
Non Homesite	(+)	85,852,998	1,514	397,970	Total Appraised Value (=)			3,444,219,991	
New Non Homesite	(+)	5,285,090	77	0					
Total Personal(=)		120,466,018	2,142	397,970	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property					Homestead H,S	(+)	0	0	
Minerals/Oil & Gas	(+)	983,771,710	11,517		Senior S	(+)	0	0	
Industrial Real	(+)	564,404,870	15		Disabled B	(+)	0	0	
Industrial/Utility Personal Property	(+)	681,322,430	816		DV 100%	(+)	0	0	
Total Mineral Market Value(=)		2,229,499,010	12,348		Surviving Spouse of a Service Member	(+)	0	0	
Total Real & Personal Market	(+)	3,863,970,218	23,042		Surviving Spouse of a First Responder	(+)	0	0	
Total Mineral/Industrial Market	(+)	2,229,499,010	12,348		Total Reimbursable	(=)	0	0	
Total Market Value(=)		6,093,469,228	35,390		Local Discount	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	41,110,737	2,501		Disabled Veteran	(+)	0	0	
10% Homestead Cap Loss	(-)	8,394,890	1,331		Optional 65	(+)	0	0	
20% Circuit Breaker Limitation	(-)	13,506,880	1,271		Local Disabled	(+)	0	0	
Total Market After Cap(=)		6,030,456,721			State Homestead	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0	0	
Productivity Loss	(-)	2,401,704,050	4,667		Surviving Spouse Ported Amounts	(+)	0	0	
Total Market Taxable(=)		3,628,752,671			Total Exemptions (=)		0		
					Total Exemptions* (-)			0	
					00 - FRIO COUNTY APPR DIST Net Taxable Value (=)			3,444,219,991	



2025 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,443	1,431	0	92	0	5	0	149	94	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Total Parcels*: 28,278* Parcel count is figured by parcel per ownership se

Total Owners: 10,936

Total Items: 35,390

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$1,244,680	
Exempt Value of First Time Partial Exemption	\$0	
New AG/Timber		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable
Taxable	\$0	\$198,155,080
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$33,142,170	Taxable
Taxable	\$24,555,460	\$222,710,540

Average Values* (includes protested & exempt value)

	Parcels	Total Homestead Value A*
Average Homestead Value A*		
Market	1,805	\$182,927,230
Taxable		\$178,337,600
Average Homestead Value A* and E*		Total Homestead Value A* and E*
Market	2,555	\$311,963,800
Taxable		\$303,655,830
Average Homestead Value A* and E* and M1		Total Homestead Value A* and E* and M1
Market	3,060	\$340,711,090
Taxable		\$332,318,890
Average Homestead Value M1		Total Homestead Value M1
Market	505	\$28,747,290
Taxable		\$28,663,060

FRIO COUNTY APPRAISAL DISTRICT

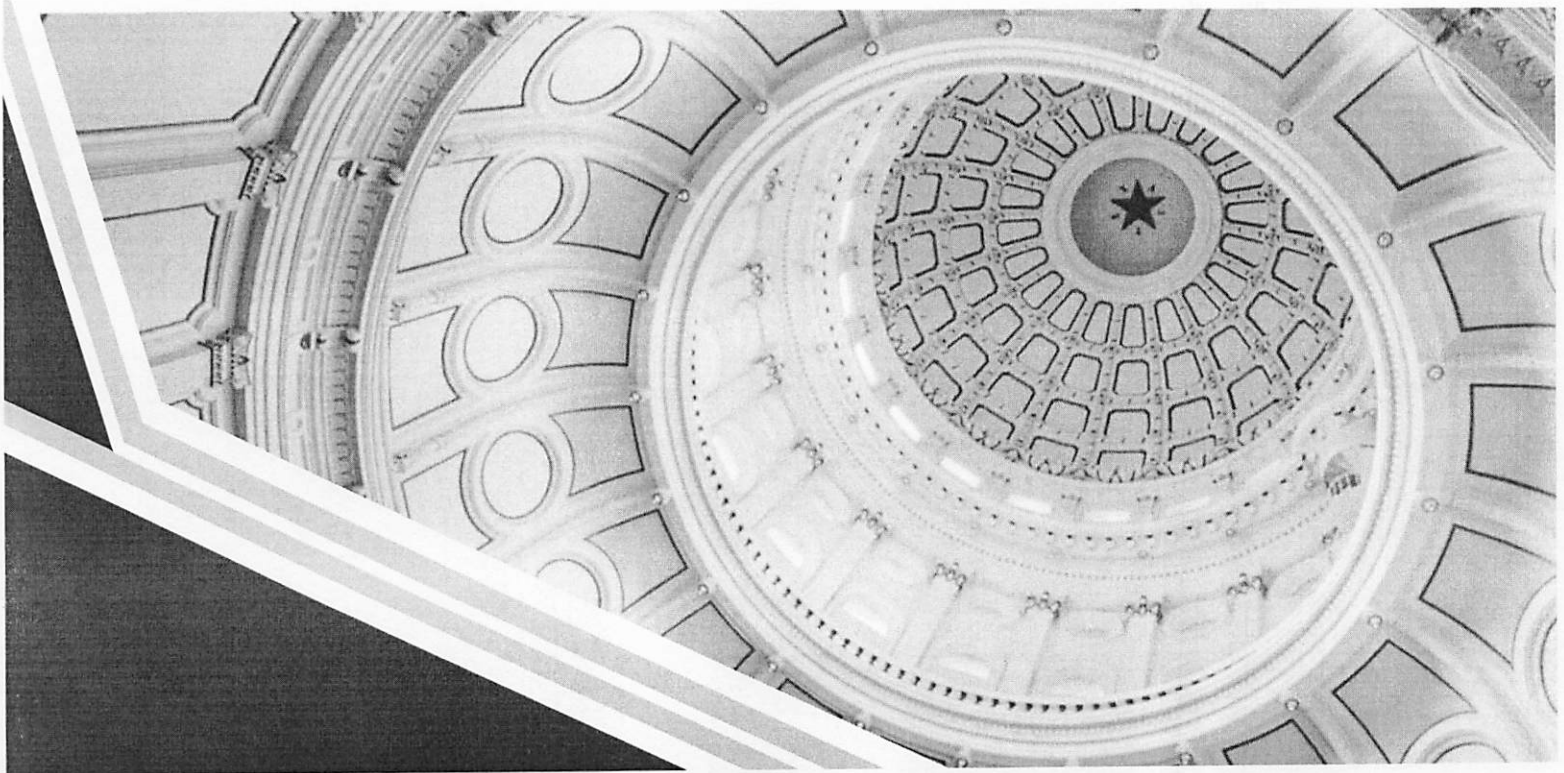
LEGISLATIVE UPDATE



LINEBARGER
ATTORNEYS AT LAW

TEXAS **Legislative Special Session Report**

September 4, 2025



A MESSAGE FROM LINEBARGER

The Texas Legislature convened in Austin, Texas for a Second Special Legislative Session which began August 15, 2025, and will run through September 13, 2025. Throughout the legislative session, Linebarger will update this Texas Legislative Report on a as needed basis to keep clients informed on the status of proposed legislation that affects specific portions of the Texas Tax Code and related statutes in areas of concern to the firm, our clients, and the public.

Our governmental affairs team consistently monitors legislative and regulatory activity, and we provide this service without charge, consistent with our full-service approach. We hope you will use this report to stay informed on the latest legislative activity.

CONTACTS:



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LAURIE MANN

Truth in Taxation Specialist

Laurie.Mann@lgbs.com
512-634-3831

HOUSE BILLS

HB 9 - Meyer

Tax Code

Amends §26.04(c) Tax Code, provides that for a municipality or county with a population of 75,000 or more the voter-approval tax rate limit of 3.5% is lowered to 2.5%. The 3.5% limit is continued for a municipality or county with a population less than 75,000 that is not a special taxing unit. Makes conforming changes to §26.041 and §26.042, Tax Code. Identical Bill: SB 10. Last Action: 8/18/25: Introduced and referred to committee on House Ways and Means.

HB 17 - Meyer

Tax, Education and Water Codes

Amends §26.06, Tax Code, requires the notice of a public hearing regarding a tax increase to be mailed to each property owner in the taxing unit and also allows for the publication in a newspaper. The notice must also be posted on taxing unit's internet homepage. Amends heading of §26.062, Tax Code, to read "Additional Information Regarding Taxes Imposed on Properties to be Included in Tax Rate Notice". New §26.0621, Tax Code, titled "Additional Information Regarding Tax Collections to be Included in Tax Rate Notice" and defines "adjusted collection rate", "adjusted tax collections", "consumer price index", "inflation rate", "population growth rate" and "preceding year's estimated levy". This information as well as specified terminology must be included with the §26.06 notice that is mailed to property owners. Makes conforming changes to §26.17, Tax Code. Amends §44.004, Education Code, requires notices of the budget and proposed tax rate meeting for schools to be mailed to each property owner in the district. Specifies the terminology that must be used in the notice. Last Action: 9/3/25: Placed on Senate Calendar. Bill failed to pass.

HB 23 - Harless

Tax Code

New §11.23(n), Tax Code, titled "Promotion of Agriculture, Support of Youth, and Provision of Educational Support in Populous Counties". Provides that in a county with a population of more than 3.3 million (Harris, Co.), all real and personal property owned by a nonprofit corporation, as defined by §22.001, Business Organizations Code, organized exclusively for charitable, educational and scientific purposes, and held for use in promoting agriculture, supporting youth and providing educational support in the community (Houston Live Stock Show & Rodeo) is exempt from all ad valorem taxation. This subsection does not exempt from ad valorem taxation any interest in real or personal property, including a leasehold or other possessory interest, of a for-profit lessee of property for which a nonprofit corporation is entitled to an exemption from taxation under this section. Last Action: 8/28/25: Sent to the Governor.

HB 67 - Bell, Cecil

Government Code

New §403.109(e) and (f), Government Code, requires to Comptroller to allocate and deposit certain surplus state revenue to the property tax relief fund for sue in reducing school district M&O ad valorem taxes. 8/18/25: Introduced and referred to committee on House Ways and Means.

HB 79 - Cain

Education and Government Codes

Provides for a reduction in school district M&O ad valorem taxes through the use of certain surplus state revenue. 8/18/25: Introduced and referred to committee on House Ways and Means.

HOUSE BILLS

HB 91 - Toth

Education and Government Codes

Provides for a reduction in school district M&O ad valorem taxes through the use of certain surplus state revenue. Identical Bill: HB 97. 8/18/25: Introduced and referred to committee on House Ways and Means.

HB 97 - Kerwin

Education and Government Codes

Provides for a reduction in school district M&O ad valorem taxes through the use of certain surplus state revenue. Identical Bill: HB 91. 8/18/25: Introduced and referred to committee on House Ways and Means.

HB 142 - Isaac

Education Code

New §48.2554, Education Code, titled "Maximum Compressed Tax Rate for 2026-2027 School Year" provides that notwithstanding any other provision of this title or Chapter 26, Tax Code, for the 2026-2027 school year, the commissioner shall calculate the value of a school district's maximum compressed tax rate by determining the district's maximum compressed rate under §48.2551 or 48.2552(b), as applicable, and reducing the tax rate determined under the applicable section by the amount by which the commissioner may reduce each district's maximum compressed tax rate by an equal amount using money appropriated for the purpose of reducing each district's maximum compressed tax rate under this section. Provides for calculation method to compress the tax rate. 8/18/25: Introduced and referred to committee on House Ways and Means.

HB 152 - Money

Legislative Directive

Creates a commission named "Commission to Study Measures to Abolish Ad Valorem Taxes" to study alternative methods of taxation to replace revenue lost to political subdivisions if ad valorem taxes are abolished. 8/18/25: Introduced and referred to committee on House Ways and Means.

HB 155 - Bell, Cecil

Tax, Education and Government Codes

New §11.13(s), Tax Code, provides an exemption from taxation of the total appraised value of an individual's residence homestead if: they are 72 years of age or older; and they have received an exemption under this section for the residence homestead for at least the preceding 10 years. New §11.13(t), Tax Code, provides that individual's surviving spouse receives that exemption if: the deceased spouse died in a year in which the deceased spouse qualified the exemption; was 55 years of age or older when the deceased spouse died; and the property was the residence homestead of the surviving spouse when their spouse died and remains the residence homestead of the surviving spouse. Amends §46.071, Education Code, provides for additional state aid for the homestead exemption. Last Action: 8/18/25: Introduced and referred to committee on House Ways and Means.

HB 166 - Metcalf

Tax Code

New §26.035, Tax Code, titled "Prohibition on Imposition of Maintenance and Operations Tax by School District; Authorizing for Enrichment Tax". Provides that beginning January 1, 2028 a school district may not impose a tax for M&O operations purposes. This does not affect the authority of a school district to impose an enrichment tax at a rate not to exceed \$0.17 per \$100 of taxable value of property in the district for the purpose of providing additional revenue to enrich the educational opportunities of students enrolled in the district. The revenue attributable to the tax authorized under this subsection is in addition to any money the district receives from the state. Creates a joint interim committee on the elimination of school district M&O ad valorem taxes. 8/18/25: Introduced and referred to committee on House Ways and Means.

HOUSE BILLS

HB 180 - Gerdes

Education Code

New §48.2554, Education Code, titled "Maximum Compressed Tax Rate for 2026-2027 School Year", makes a temporary reduction in the maximum compressed tax rate of a school district and provides for state financial assistance. 9/2/25: Set on House Items Eligible Calendar.

SENATE BILLS

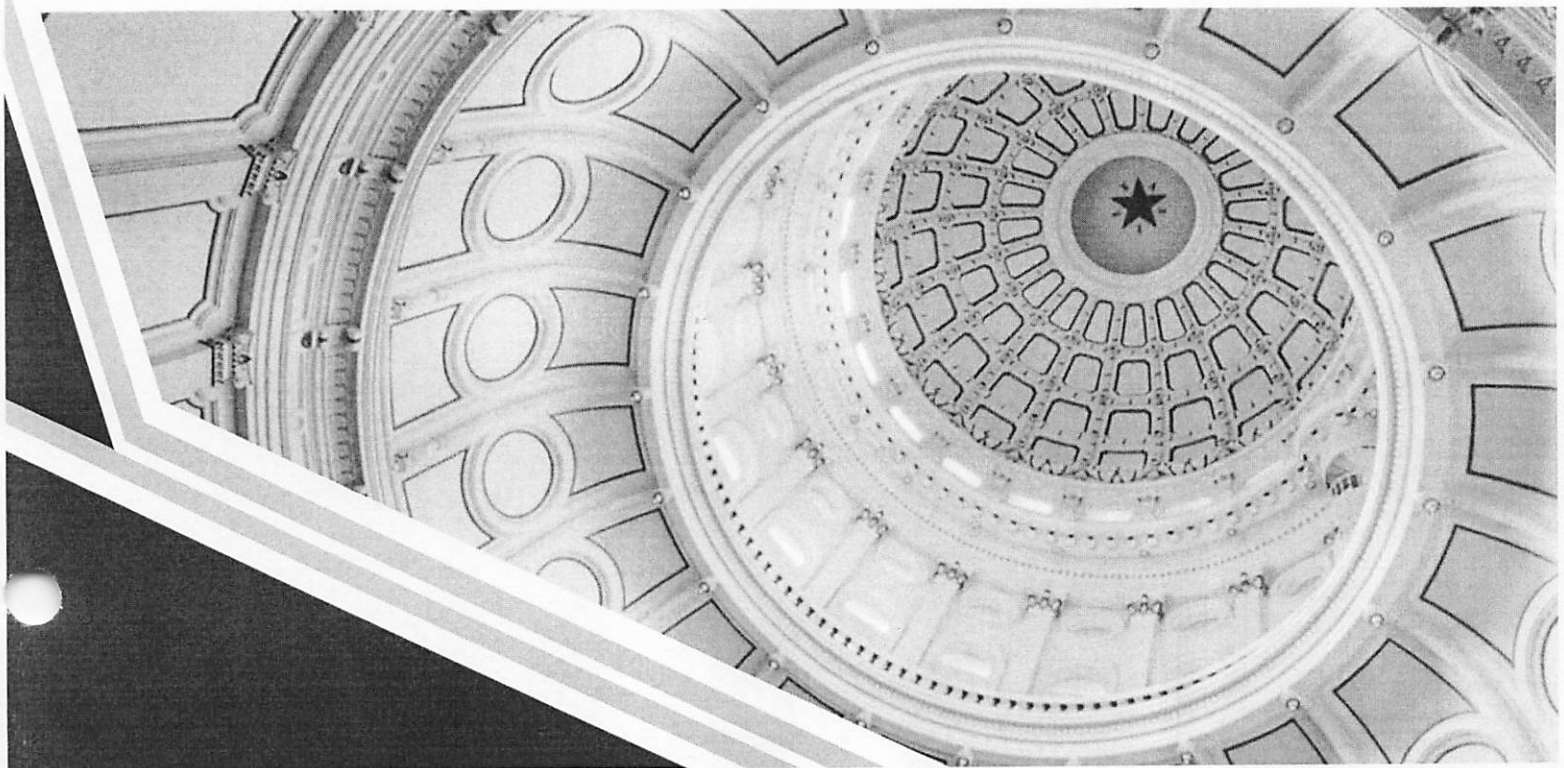
SB 10 - Bettencourt

Tax Code

Amends §26.04(c) Tax Code, provides that for a municipality or county with a population of 75,000 or more the voter-approval tax rate limit of 3.5% is lowered to 2.5%. The 3.5% limit is continued for a municipality or county with a population less than 75,000 that is not a special taxing unit. Makes conforming changes to §26.041 and §26.042, Tax Code.) *Both the Senate and House must approve the conference committee report for this bill to pass. 9/2/25: House rejected the conference committee report. Bill failed to pass.

TEXAS **Legislative Special Session Report**

August 1, 2025



A MESSAGE FROM LINEBARGER

The 89th Texas Legislature convenes in Austin, Texas for the 2025 legislative session beginning January 14, 2025, and running through June 2, 2025. Throughout the legislative session, Linebarger will update this Texas Legislative Report on a weekly basis to keep clients informed on the status of proposed legislation that affects specific portions of the Texas Tax Code and related statutes in areas of concern to the firm, our clients, and the public.

Our governmental affairs team consistently monitors legislative and regulatory activity, and we provide this service without charge, consistent with our full-service approach. We hope you will use this report to stay informed on the latest legislative activity.

Please don't hesitate to reach out with any questions you may have.

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HOUSE BILLS

SENATE BILLS

SB 9 - Bettencourt

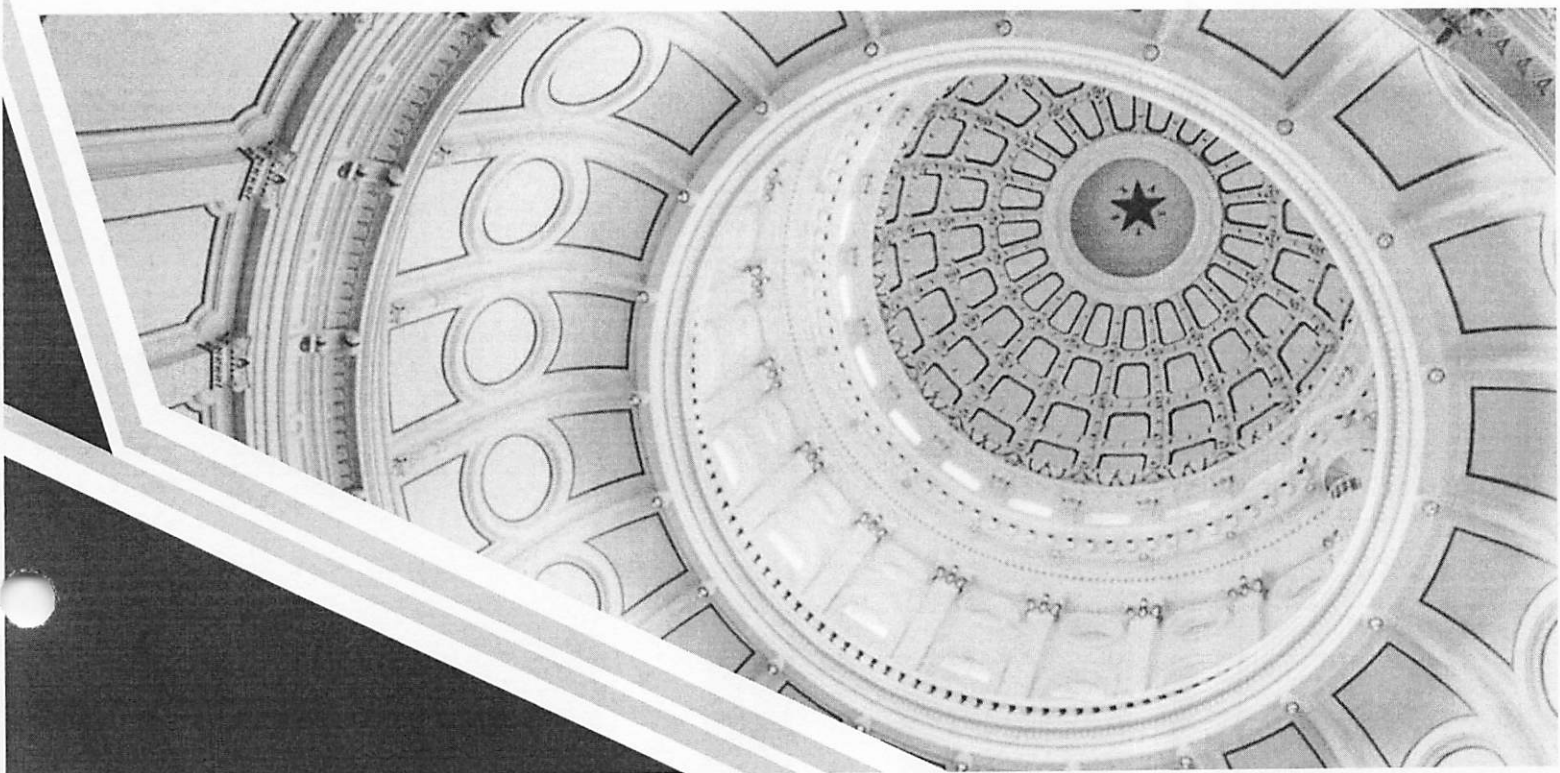
Tax Code
Amends §26.04(c) Tax Code, provides that for a municipality or county with a population of 75,000 or more the voter-approval tax rate limit of 3.5% is lowered to 2.5%. The 3.5% limit is continued for a municipality or county with a population less than 75,000 that is not a special taxing unit. Makes conforming changes to §26.041 and §26.042, Tax Code. Last Action: 8/1/25: Voted favorably from committee as substituted Senate Local Government.



LINEBARGER
ATTORNEYS AT LAW

TEXAS **LEGISLATIVE REPORT**

June 23, 2025



A MESSAGE FROM LINEBARGER

The 89th Texas Legislature convenes in Austin, Texas for the 2025 legislative session beginning January 14, 2025, and running through June 2, 2025. Throughout the legislative session, Linebarger will update this Texas Legislative Report on a weekly basis to keep clients informed on the status of proposed legislation that affects specific portions of the Texas Tax Code and related statutes in areas of concern to the firm, our clients, and the public.

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HOUSE BILLS

HB 9 - Meyer

Tax Code

Amends heading of §11.145, Tax Code, to "Income-Producing Tangible Personal Property" and eliminates "having a value of less than \$2,500". Amends §11.145, Tax Code, provides a person is entitled to an exemption from taxation of \$125,000 (from \$2,500) of the appraised value of tangible personal property the person owns that is held or used for the production of income. New §22.01(j), Tax Code, requires a person to render their tangible personal property that is held or used for income if they believe its market value is at least \$125,000. The bill specifies how appraisers and assessor-collectors are to deal with the constitutional amendment that would allow this bill to go into effect for the 2025 tax year. See HJR 1. Last Action: 6/12/25: Signed by the Governor. 1/1/26 Effective date; upon passage of HJR 1.

HB 19 - Meyer

Tax, Local Government, Government, Education, and Election Codes

This bill introduces several significant changes pertaining to local government debt issuance and management. Key points include: Public Meeting Notices: Enhanced requirements for public notices on budget discussions and tax rates must include specified wording, comparisons and relevant links, as well as a bold statement regarding tax limits for senior citizens. Election Timing and Authority: Elections to authorize general obligation bonds or tax rate increases are mandated to be held on the November uniform election date; such elections cannot be classified as emergency elections. Debt Service Limitations: A new limit is set where annual debt service from property taxes must not exceed 20% of average property tax collections from the previous three years. Bond Proceeds Allocation: Explicit provision that general obligation bond proceeds must be allocated according to the percentage or amount stated in the ballot. Tax Rate Changes: New rules specify that increasing tax rates for M&O cannot be used for debt repayment and detail how rates exceeding established thresholds must be justified. The bill repeals §26.012(9), Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 22 - Noble

Tax Code

Amends §11.02(a), Tax Code, provides that intangible personal property is not taxable. Amends §42.05, Tax Code, and removes the comptroller as a party for "a property owner of an order of the comptroller determining a protest of the appraisal, interstate allocation, or intrastate apportionment of transportation business intangibles". Repeals the following sections of the Tax Code: §§11.02(b) and (c); 21.06; 21.07; 21.08; 23.15; and 23.16. Last Action: 5/24/25: Signed by the Governor. 1/1/26: Effective date.

HB 30 - Troxclair

Tax and Education Codes

Amends §26.042, Tax Code, defines "disaster relief cost", "disaster relief rate" and "essential assistance" provides for a calculation for the new disaster relief rate. Provides that §26.042(a-2) only applies to a taxing unit that is wholly or partially located in a declared disaster area relating to the cost to remove debris or wreckage in the taxing unit and provides how to calculate the voter-approval tax rate. Repeals §26.042(d) Tax Code. Identical Bills: HB 763, 1131 and SB 1449. Last Action: 5/28/25: Signed by the Governor. 1/1/26: Effective date.

HOUSE BILLS

HB 148 – Turner Tax Code
New §5.044, Tax Code, titled “Training of Appraisal District Board of Directors Members in Populous Counties”, provides for the training and education of members of the board of directors of an appraisal district established in a county with a population of 75,000 or more. New §6.0302, Tax Code, titled “Acknowledgement of Director’s Duties”, provides that an individual may not be appointed to an appointive position on the board of directors of an appraisal district unless they sign the acknowledgement and submit it to the chief appraiser. The duties are described in the section. Prevents filing an application for a place on the ballot unless certain requirements are met. Identical Bill: HB 2787. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

HB 152 – Raymond Education and Government Codes
Amends §403.302(d), Government Code, provides that as it relates to funding under the public school finance system on the basis of property values that take into account optional homestead exemptions that for the purposes of this section, “taxable value” means the market value of all taxable property less: (2) the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district ... Makes conforming changes. Identical Bills: HB 558, HB 1153 and SB 2644. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 165 – Vasut Tax Code
The bill provides for the elimination of ad valorem taxes and the creation of a joint interim committee on the elimination of those taxes. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 192 – Bell, Cecil Tax, Election, Local Government, and Occupations Codes
New §5.042(b-1), Tax Code, provides a definition of “incompetency” for purposes of removing a chief appraiser under Chapter 87, Local Government Code. Amends heading to §6.05, Tax Code, to “Appraisal Office; Chief Appraiser” and provides for the election of the chief appraiser. Repeals §§ 5.042(c) and 6.0501, Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 195 – Plesa Tax Code
New §26.17(b-1), Tax Code, provides that a recapture school district must post certain information (estimated percentage of the taxes for M&O to purchase average daily attendance credits; estimated percentage of the taxes for M&O that they are not required to pay; and a statement on how much the LSD is required to pay in local property taxes for recapture and how much stays in the LSD) to the database of property-tax-related information. This subsection only applies to a recapture school district. Identical Bill: SB 2415. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 202 – Metcalf Tax Code
Amends §25.19(o), Tax Code, makes permanent the “Circuit Breaker” limitation on increases in the appraised value of certain real property for ad valorem tax purposes. Repeals §23.231(k), Tax Code. See HJR 26. Identical Bill: HB 1622. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 203 - Goodwin

Tax and Government Codes

New §23.232, Tax Code, titled "Limitation on Appraised Value of Certain Leased Residential Real Property", defines "fair market value, and "new improvement". Provides that this section only applies to real property that is a single-family residential property leased to a lessee and used by the lessee as a primary residence; and is leased to a lessee for a rent that does not exceed the fair market rent. This section does not apply to property appraised under Subchapter C, D, E, F, G, or H. Allows an appraisal office to increase the appraised value of real property described above for a tax year to an amount not to exceed the lesser of: the market value of the property for the most recent tax year; or the sum of: 10% of the appraised value of the property for the preceding year; the appraised value of the property for the preceding year; and the market value of all new improvements to the property. Describes procedure by which chief appraiser shall appraise the properties. See HJR 30. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 217 - Harrison

Tax, Health and Safety and Special District Local Laws Codes

Amends §§26.06(b-1) and (b-3), Tax Code, provides that at least 60% of the votes cast are needed (instead of a simple majority) to approve an ad valorem tax rate that exceeds a taxing unit's voter-approval tax rate. Makes conforming changes in Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 218 - Isaac

Government Code

Amends §403.109, Government Code, allows for the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district M&O ad valorem taxes. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 228 - Bell, Cecil

Government Code

Amends §403.109, Government Code, allows for the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district M&O ad valorem taxes. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 240 - Swanson

Local Government Code

New §81.006(b-1), Local Government Code, provides that in a county with a population of 3.3 million or more, a county tax may be levied at any regularly scheduled meeting of the court only when five members of the court are present or when four members of the court are present if the absent member submits to the court a written notice of absence for illness or other good cause before the meeting is convened. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 244 - Guillen

Local Government Code

Amends §140.011(a)(2), Local Government Code, to define "local government" as a municipality wholly or partly located in a county described by Paragraph (B) or (C); a county in which a U.S. military installation is wholly or partly located; and a county adjacent to a county described by Paragraph (B) as it relates to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans. Identical Bills: HB 1383 and SB 247. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 247 - Guillen

Tax Code

New §11.38, Tax Code, titled "Border Security Infrastructure" defines "border security infrastructure" and "qualified border security infrastructure agreement" and provides that a person is entitled to an exemption from taxation of the amount of the appraised value of real property owned by the person that arises from the installation or construction on the property of an improvement that is installed or constructed: under a qualified border security infrastructure agreement; or on land subject to a recorded easement granted by the owner to Texas or the U.S. that dedicates the property for border security infrastructure. This only applies to property located in a county that borders Mexico. See HJR 34. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date; upon passage of HJR 34.

HB 249 - Bernal

Tax Code

Amends §31.031(a), Tax Code, adds residents of Bexar County to the list of people who can pay their ad valorem property taxes in installment payments. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 250 - Harrison

Tax, Water, Education, and Special District Local Laws Codes

This bill makes conforming changes throughout multiple sections of code by amending the formula to calculate certain ad valorem tax rates of a taxing unit and the manner in which a proposed ad valorem tax rate that exceeds the voter-approval tax rate is ultimately approved. The bill removes references to "special taxing unit" in the formula and repeals the following sections of the Tax Code: §§26.012(8-a) and (19); 26.013; 26.042; 26.0501(c); 26.063 and 26.075. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 254 - Lopez

Tax Code

Amends heading to §31.031, Tax Code, to "Installment Payments of Residence Homestead Taxes", allows for an individual to pay the ad valorem taxes imposed on their residence homestead in installments. Repeals §31.031(a), Tax Code. Identical Bill: SB 2551. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 255 - Guillen

Tax Code

Amends §11.16(c), Tax Code, defines "farm products" and "in the hands of the producer" and provides for an exemption from ad valorem taxation of farm products in the hands of the producer. See HJR 31. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 264 - Bell, Keith

Government Code

New §403.108, Government Code, titled "Dedication of Certain Surplus State Revenue for Ad Valorem Tax Relief" and provides for the dedication of certain surplus state revenue for ad valorem tax relief. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 266 - Flores

Tax and Government Codes

New §11.13(s), Tax Code, provides for a local option exemption from ad valorem taxation by a school district of all or part of the appraised value of the residence homesteads of certain individuals (full-time teacher, school counselor, librarian or nurse) who are employed by a school district. See HJR 23: Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 273 - Metcalf

Tax and Government Codes

New §23.232, Tax Code, titled "Limitation on Appraised Value of Certain Commercial Real Property", defines "commercial real property", "disaster recovery program" and "new improvement". The bill limits the increases in the appraised value of certain commercial real property (property with a market value of \$10 million or less) for ad valorem tax purposes. See HJR 32. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 275 - Cain

Education and Government Codes

The bill provides for the reduction of school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 291 - Bell, Cecil

Tax and Penal Codes

New Subchapter D, Chapter 22 Tax Code, titled "Report of Sales Price", provides for the recording of a sales price disclosure report with the chief appraiser by the purchaser or grantee of real property under a recorded deed conveying an interest in the real property. Provides for exemptions to recording the sales price. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 329 - Bell, Cecil

Tax and Penal Codes

New §41.43(a-6), Tax Code, provides that if in the protest relating to a parcel of residential real property the property owner files with the ARB and, not later than the 14th day before the date of the first day of the hearing, delivers to the chief appraiser a copy of an appraisal of the property performed not later than the 180th day before the date of the first day of the hearing by an appraiser certified under Chapter 1103, Occupations Code, that supports the appraised or market value of the property asserted by the property owner, the ARB shall: determine the protest in favor of the property owner; and issue an order changing the property's appraised or market value in the appraisal records to the value determined by the appraisal of the property filed by the property owner. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 338 - Bell, Keith

Tax Code

Amends §23.23(a), Tax Code, limits the increase in the appraised value of a residence homestead for ad valorem tax purposes to 5% (from 10%). See HJR 36. Identical Bills: HB 356, HB 442, SB 320, SB 321. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 356 - Metcalf

Tax Code

Amends §23.23(a), Tax Code, limits the increase in the appraised value of a residence homestead for ad valorem tax purposes to 5% (from 10%). See HJR 39. Identical Bills: HB 338, HB 442, SB 320, SB 321. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 360 - Vasut

Tax Code

New §25.25(c-2), Tax Code, provides that the ARB on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll or related records as provided by this subsection. The board may order the appraised value of the owner's property in the current tax year and either of the two preceding tax years to be changed to the sales price of the property in the current tax year if, for each tax year for which the change is to be made: (1) the property qualifies as that owner's residence homestead; (2) the sales price of the property is at least 10% less than the appraised value of the property; and (3) the board makes a finding that the sales price reflects the market value of the property. Identical Bill: HB 4399. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 361 - Bernal

Tax Code

New §23.013(f), Tax Code, provides that the chief appraiser, in a county with a population of more than 50,000, may not consider the sale of a property to be a comparable sale for purposes of determining the market value of property for which the owner receives a residence homestead exemption authorized by §11.13 unless: (1) the owner of the sold property received a residence homestead exemption authorized by that section for the property on the date of the sale; and (2) the sold property is located in the same neighborhood as the property being appraised. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 375 - Vasut

Tax and Government Codes

Amends heading of §23.23, Tax Code, to "Limitation on Appraised Value of Real Property" from (Residence Homestead). Makes conforming statutory changes throughout the Tax Code. Amends §23.23(a), Tax Code, limits the increase in the appraised value of real property for ad valorem tax purposes to 3.5% (from 10%). Repeals §4.12, Chapter 1 (S.B. 2), Acts of the 88th Legislature, 2nd Called Session, 2023, which amended §§403.302(d) and (i), Government Code, effective January 1, 2027 and §§23.23(c-1 and 25.19(o), Tax Code. See HJR 45. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 378 - Morales, Christina

Tax and Education Codes

Amends §11.13(b), Tax Code, provides for an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district to \$200,000 (from \$100,000) and the protection of school districts against the resulting loss in local revenue. See HJR 55. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 382 - Bell, Cecil

Tax, Education and Government Codes

New §11.13(s), Tax Code, provides an exemption from taxation of the total appraised value of an individual's residence homestead if: they are 72 years of age or older; and they have received an exemption under this section for the residence homestead for at least the preceding 10 years. New §11.13(t), Tax Code, provides that individual's surviving spouse receives that exemption if: the deceased spouse died in a year in which the deceased spouse qualified the exemption; was 55 years of age or older when the deceased spouse died; and the property was the residence homestead of the surviving spouse when their spouse died and remains the residence homestead of the surviving spouse. Amends §46.071, Education Code, provides for additional state aid for the homestead exemption. See HJR 43. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 398 - Tepper

Tax Code

Amends §23.23(a), Tax Code, limits the increase in the appraised value of a residence homestead for ad valorem tax purposes to 2.5% (from 10%). Amends §23.231, Tax Code, by removing the definition of "consumer price index" and notwithstanding the requirements of §25.18 and regardless of whether the appraisal office has appraised the property and determined the market value of the property for the tax year, an appraisal office may increase the appraised value of real property to which this section applies for a tax year to an amount not to exceed the lesser of: the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or the sum of: 8% (from 20%) of the appraised value of the property from the preceding tax year. Eliminates the expiration date of this section. Repeals the following sections of the Tax Code: Sections 23.231(b), (j), and (k), Tax Code; Section 4.02, Chapter 1 (S.B. 2), Acts of the 88th Legislature, 2nd Called Session, 2023, which amended Section 1.12(d), Tax Code, as effective January 1, 2027; (3) Section 4.05, Chapter 1 (S.B. 2), Acts of the 88th Legislature, 2nd Called Session, 2023, which amended Sections 25.19(b) and (g), Tax Code, as effective January 1, 2027; (4) Section 4.08, Chapter 1 (S.B. 2), Acts of the 88th Legislature, 2nd Called Session, 2023, which amended Section 41.41(a), Tax Code, as effective January 1, 2027; (5) Section 4.10, Chapter 1 (S.B. 2), Acts of the 88th Legislature, 2nd Called Session, 2023, which amended Section 42.26(d), Tax Code, as effective January 1, 2027; and (6) Section 4.12, Chapter 1 (S.B. 2), Acts of the 88th Legislature, 2nd Called Session, 2023, which amended Sections 403.302(d) and (i), Government Code, as effective January 1, 2027. See HJR 56. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 399 - Bernal

Tax Code

New §11.144, Tax Code, titled "Income-Producing Tangible Personal Property for Three Years Following Incorporation", provides for an exemption from ad valorem taxation of income-producing tangible personal property for three years following the incorporation under Title 1 or 2, Business Organizations Code. See HJR 66. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 416 - Tepper

Tax Code

Amends multiple sections of the Tax Code to change the deadlines for performing various functions in connection with the ad valorem tax system. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 442 - Bell, Cecil

Tax Code

Amends §23.23(a), Tax Code, limits the increase in the appraised value of a residence homestead for ad valorem tax purposes to 5% (from 10%). See HJR 50. Identical Bills: HB 338, HB 356, SB 320, SB 321. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 455 - Schofield

Tax Code

Amends heading of §11.261, Tax Code, to read "Limitation of Tax Imposed by Taxing Unit Other Than School District on Homesteads of Individuals Who Are Disabled or Elderly. Provides for an establishment of a limitation on the total amount of ad valorem taxes that taxing units may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses. See HJR 42. Identical Bill: HB 1829. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 490 - Bell, Cecil

Tax and Government Codes

Amends heading of §23.23, Tax Code, to "Limitation on Appraised Value of Real Property (from Residence Homestead) and makes conforming changes throughout the Tax Code. Amends §23.23(a), Tax Code, limits the increase in appraised value of real property to 5% (from 10%). Repeals the following sections of the Tax Code: §§23.23(c-1), 23.231, and 25.19(o). See HJR 53. Identical Bill: HB 1898. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 511 - Bernal

Tax and Government Codes

New §11.136, Tax Code, titled "Residence Homestead of Unpaid Caregiver", provides for an exemption from ad valorem taxation of the total appraised value of the residence homestead of an unpaid caregiver (a parent, grandparent, or other legal guardian) of an individual who is eligible to receive long-term services and supports under the Medicaid program while the individual is on a waiting list for the services and supports. See HJR 67. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 546 - Bell, Cecil

Tax Code

Amends §23.56, Tax Code, provides that land is not eligible for appraisal as open-space land if: (1) the land is located inside the corporate limits of an incorporated city or town, unless: (4) the land is owned by an entity other than the state or a political subdivision of the state that acquired the land by condemnation. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 552 - Gonzalez, Mary

Legislative Directive

Provides for a study by the Texas A&M Agrilife Extension Service to determine standards for the appraisal for ad valorem tax purposes of certain agricultural lands used to raise or keep bees. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 558 - Schofield

Education and Government Codes

Amends §403.302(d), Government Code, provides that as it relates to funding under the public school finance system on the basis of property values that take into account optional homestead exemptions that for the purposes of this section, "taxable value" means the market value of all taxable property less: (2) the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district ... Makes conforming changes. Identical Bills: HB 152, HB 1153 and SB 2644. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 642 - Bernal

Tax, Education, and Government Codes

New §11.262, Tax Code, titled "Limitation of School District Taxes on Certain Homesteads Following Substantial Tax Increase", provides for a limitation on the total amount of ad valorem taxes that a school district may impose on certain residence homesteads following a substantial school tax increase. The exemption can be continued for a surviving spouse. School districts can increase the taxes due to improvements made to the property. See HJR 68. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 670 - Bucy

Tax Code

Amends heading of §11.261, Tax Code, to "Limitation of Tax Imposed by Taxing Unit Other Than School District on Homesteads of Individuals Who Are Disabled or Elderly". Provides a taxing unit other than a school district with the authority to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses. See HJR 59. Identical Bill: SB 488. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 698 - Harrison

Legislative Directive

This bill provides for the abolition of ad valorem taxes and the creation of a joint interim committee on the abolition of those taxes. See HJR 64. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 739 - Schofield

Tax Code

Amends §33.06(d), Tax Code, provides that the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on certain residences is the lower of the five-year Constant Maturity Treasury Rate reported by the Federal Reserve Board as of January 1 of that year or 5% instead of the rate provide by §33.01. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 763 - Cain

Tax and Education Codes

Amends heading to §26.042, Tax Code, to "Calculation of Voter-Approval Tax Rate of Certain Taxing Units in Disaster Area" provides for the repeal of provisions authorizing certain taxing units in the year following the year in which a disaster occurs to adopt an ad valorem tax rate that exceeds the voter-approval tax rate without holding an election to approve the adopted tax rate. Makes conforming changes. Repeals §§26.042(d), (e), and (f), Tax Code. Identical Bills: HB 30, HB 1131 and SB 1449. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 774 - Harrison

Tax and Local Government Codes

New §26.046, Tax Code, titled "Annual Limit on Tax Rate of County or Municipality", defines "consumer price index", "inflation rate" and "population growth rate", prohibits the governing body of a county or municipality from adopting a tax rate that exceeds a set calculation. New §140.014, Local Government Code, titled "Ad Valorem Tax Relief Using Certain Surplus Revenue" provides for tax relief using a set calculation. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 776 - Leo Wilson

Government Code

Amends §403.301(2), Government Code, provides for a new definition of "eligible school districts" for purposes of the study of school district property values conducted by the comptroller of public accounts. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 779 - Vasut

Government Code

Amends §403.302(c), Government Code, provides that the margin of error to be used by the comptroller of public accounts in connection with the property value study to determine whether local value for a school district is valid is 15% (from 5%). Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 851 – Schofield

Tax Code

Amends §11.26, Tax Code, provides for a method for the chief appraiser to determine and report to the comptroller the number of residence homesteads of certain property owners for which the owner is receiving certain ad valorem tax benefits; and for the comptroller to report that number to the Legislature. Makes conforming changes to §33.06 and §33.065, Tax Code. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date.

HB 960 – Toth

Tax and Education Codes

The bill amends multiple sections of code by providing for the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, and pays for it by enacting state and local value added taxes, with school finance reform. Identical Bills: HB 1485, HB 2194 and HB 2220. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 963 – Toth

Tax Code

Amends §23.23, Tax Code, provides that the appraised value of a residence homestead for the first tax year that the owner qualifies the property for an exemption under §11.13 is equal to the market value of the property. If the owner of real property qualifies the property for an exemption under §11.13 and the owner acquired the property as a bona fide purchaser for value, the purchase price of the property is considered to be the market value of the property for the first tax year. Provides timelines on when the exemptions go into place. Repeals the following sections of the Tax Code: §23.23(e), (f), and (g). See HJR 74. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 972 – Noble

Tax Code

New §11.36, Tax Code, titled “Residence of Adult with Intellectual or Developmental Disability”, provides for an exemption from ad valorem taxation of a portion of the appraised value of a property other than a residence homestead that is the primary residence of an adult who has an intellectual or developmental disability and who must be related to the owner or trustee of the property within a certain degree by consanguinity. See HJR 72. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 982 – Wilson

Tax Code

New §11.262, Tax Code, titled “Limitation of Tax Imposed by Certain Taxing Units on Homesteads of Low-Income Individuals Who Are Disabled or Elderly”. Provides the authority to a taxing unit other than a school district, county, municipality or junior college district to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose on the residence homesteads of certain low-income individuals who are disabled or elderly and their surviving spouses. See HJR 73. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 998 – Toth

Tax Code

New §11.4385, Tax Code, titled “Application for Exemption by 100 Percent or Totally Disabled Veteran”, provides authority of an individual, before purchasing real property used as their residence homestead, to request from the chief appraiser for a preliminary determination of whether the property would qualify for a disabled veteran exemption. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 1030 - Shaneen

Education and Government Codes

Provides for the reduction of school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1035 - Talarico

Tax Code

Amend §11.36, Tax Code, defines "child-care facility", "qualifying child-care facility", and "net lease" and provides criteria for a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1131 - Oliverson

Tax and Education Codes

Amends heading to §26.042, Tax Code, to "Calculation of Voter-Approval Tax Rate of Certain Taxing Units in Disaster Area" provides for the repeal of provisions authorizing certain taxing units in the year following the year in which a disaster occurs to adopt an ad valorem tax rate that exceeds the voter-approval tax rate without holding an election to approve the adopted tax rate. Makes conforming changes. Repeals §§26.042(d), (e), and (f), Tax Code. Identical Bill: HB 30, HB 763 and SB 1449. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1153 - Hull

Education and Government Codes

Amends §403.302(d), Government Code, provides that as it relates to funding under the public school finance system on the basis of property values that take into account optional homestead exemptions that for the purposes of this section, "taxable value" means the market value of all taxable property less: (2) the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district ... Makes conforming changes. Identical Bills: HB 152, HB 558 and SB 2644. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1243 - Guillen

Tax Code

New §11.13(s), Tax Code, provides that this section or another provision of this title does not limit the entitlement of individuals married to each other who reside in different homes to each claim a residence homestead exemption for the property that is the principal residence of each spouse if each spouse is otherwise qualified to receive a residence homestead exemption for that spouse's principal residence. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1244 - Guillen

Tax Code

Amends §§23.54(e-1) and 23.541, Tax Code, to provide for eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a person who uses the land in materially the same way as the former owner and to late applications for such appraisal filed by the new owner of the land. Last Action: 5/24/25: Signed by the Governor. 1/1/26: Effective date.

HOUSE BILLS

HB 1256 - Zwiener

Tax Code

New §11.325, Tax Code, titled "Water Conservation Systems", allows a county commissioners court to adopt an exemption from ad valorem taxation by each taxing unit that taxes the property of the portion of the appraised value of a person's property that is attributable to the installation in or on the property of certain water conservation systems. See HJR 88. Identical Bills: HB 3637 and SB 1633. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1284 - Geren

Tax Code

New §25.25(m-1), Tax Code, provides that the ARB shall consider and determine by written order a motion timely filed by a property owner under this section. The property owner may appeal the order under Chapter 42. The ARB may not determine that a property owner has forfeited the right to: file the motion; or have the motion considered and determined by the board, except as provided by §25.26. New §41.01(f), Tax Code, provides that the ARB shall consider and determine by written order as provided by §41.47 a protest timely filed under this chapter. The property owner may appeal the order under Chapter 42. The board may not determine that a property owner has forfeited the right to: file the protest; or have the protest considered and determined by the board, except as provided by §41.4115. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1286 - Geren

Tax Code

Amends §42.29, Tax Code, increases the amount of attorney's fees paid to a prevailing property owner in a judicial appeal of certain ad valorem tax determinations to \$25,000 (from \$15,000); or 50% (from 20%) of the total amount by which the property owner's tax liability is reduced as a result of the appeal. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1309 Hickland

Local Government Code

Amends §140.011(a)(2), Local Government Code, provides that the definition of "local government" means: a municipality located in a county described by Paragraph (B), which now states that it is a county in which a United States military installation is wholly or partly located. The previous language of "adjacent to a United States military installation" is removed. New §140.011(j), Local Government Code, provides that this subsection applies only to the adoption of the M&O ad valorem tax rate of a qualified local government under §26.05, Tax Code, for the first tax year that begins after the end of a fiscal year for which the local government receives a disabled veteran assistance payment. A qualified local government may not adopt a maintenance and operations ad valorem tax rate for a tax year to which this subsection applies that is greater than the maintenance and operations ad valorem tax rate adopted by the local government for the preceding tax year. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1367 - Jones, Venton

Tax Code

New §11.13(s), Tax Code, provides authority to a commissioner's court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead. See HJR 96. Identical Bill: SB 652. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 1370 - Raymond

Tax Code

New §11.321, Tax Code, titled "Use of Xeriscape on Real Property", provides for an exemption from ad valorem taxation of the amount of the appraised value of real property that arises from the use of xeriscape on the property. See HJR 97. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1383 - Buckley

Local Government Code

Amends §140.011(a)(2), Local Government Code, to define "local government" as a municipality wholly or partly located in a county described by Paragraph (B) or (C); a county in which a U.S. military installation is wholly or partly located; and a county adjacent to a county described by Paragraph (B) as it relates to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans. Identical Bills: HB 244 and SB 247. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1392 - Bucy

Tax Code

Amends heading of §1.06, Tax Code, to "Effect of Weekend, Holiday, or Office Closure" provides that an act is timely if: the last day for the performance of the act is: in the case of a payment of taxes imposed by a taxing unit, a day on which the office of the collector for the taxing unit is closed ... Last Action: 5/24/25: Signed by the Governor. 1/1/26: Effective date.

HB 1399 - Harris, Cody

Tax Code

New §11.162, Tax Code, titled "Animal Feed Held for Sale at Retail", provides an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail. See HJR 99. Identical Bill: SB 994. Last Action: 5/24/25: Signed by the Governor. 1/1/26: Effective date; upon passage of HJR 99.

HB 1430 - Metcalf

Tax and Government Codes

New §23.232, Tax Code titled "Limitation on Appraised Value of Certain Commercial Real Property", defines "commercial real property", "disaster recovery program" and "new improvement" and limits the increases in the appraised value of certain commercial real property (properties with a market value of \$10 million or less) to 20% per year for ad valorem tax purposes. See HJR 101. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1483 - Gervin-Hawkins

Tax Code

New §11.272, Tax Code, titled "Energy Efficiency-Related Improvements to Residential Real Property", defines "energy efficiency-related improvement" and provides for an exemption from ad valorem taxation of the amount of the appraised value of residential real property that arises from the installation in the property of certain energy efficiency-related improvements if: the original construction of the property was completed before January 1, 2011; and the improvement was installed on or after January 1, 2026. See HJR 102. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1485 - Leo-Wilson

Tax and Education Codes

The bill amends multiple sections of code by providing for the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, and pays for it by enacting state and local value added taxes, with school finance reform. Identical Bills: HB 960, HB 2194 and HB 2220. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 1533 - Button

Tax Code

Omnibus bill relating to the system for appraising property for ad valorem tax purposes. Highlights include: Amends §1.07(d), Tax Code, provides that a notice required by §25.23(c) pertaining to property that was not on the appraisal roll in the prior year because it was omitted from the roll must be sent by certified mail. New §5.041(e-4), Tax Code, provides that if the comptroller contracts with a service provider to assist with the course established under Subsection (a) or (e-1), at least one trainer must be a taxpayer representative. Describes the eligibility requirements for the trainer. New §6.17, Tax Code, titled "Internet Website Required for Populous Districts", requires an appraisal district established in a county with a population of 120,000 or more must maintain an Internet website. New §25.01(d), Tax Code, only applies to an appraisal district in a county with a population of 120,000 or more. Requires the chief appraiser to post completed appraisal records, other than ones that are confidential, on their Internet website. Amends §41.45, Tax Code, provides for dates of when telephone hearings must be held. New §41A.011, Tax Code, titled "Right to Appeal by Person Leasing Property" provides specifics for when an appeal must happen. Amends §42.23, Tax Code, provides that a court may not order discovery unless the discovery is requested by a party to the appeal. Provides a list of what the court may not do. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

HB 1547 - Raymond

Tax Code

New §23.015, Tax Code, titled "Exclusion of Value of Improvement Made to Comply with Accessibility Standards", provides that the chief appraiser shall exclude from the market value of real property for ad valorem tax purposes the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purposes of the improvement or feature is compliance with the requirements of the 2010 Americans with Disabilities Act Standards for Accessible Design. See HJR 83. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1548 - Raymond

Tax, Education, and Water Codes

Amends §11.13, Tax Code, provides an exemption from ad valorem taxation by certain taxing units of a portion of the appraised value of the residence homestead of the parent or guardian of a person who is disabled and who resides with the parent or guardian. See HJR 82. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1553 - Toth

Education and Government Codes

This bill proposes to reduce school district M&O ad valorem taxes through the use of certain surplus state revenue. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1577 - Plesa

Tax Code

Amends §11.134(a)(1), Tax Code, to include the following people in the definition of "first responder" as it relates to the eligibility for the exemption from ad valorem taxation of the residence homestead of the surviving spouse of certain first responders. First responders now include: an individual listed under Section 615.003, Government Code; a special agent of the United States Immigration and Customs Enforcement; a customs and border protection officer or border patrol agent of the United States Customs and Border Protection; or an immigration enforcement agent or deportation officer of the U.S. Department of Homeland Security. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 1608 - Garcia

Tax and Government Codes

Amends §11.18(d), Tax Code, adds at the end of the subsection a new charitable function: (22-a) acquiring, holding, and transferring unimproved real property under a veterans' land bank program established under Section 2306.5622, Government Code, as or on behalf of the Texas State Affordable Housing Corporation. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1622 - Barry

Tax Code

Amends §25.19(o), Tax Code, makes permanent the "Circuit Breaker" limitation on increases in the appraised value of certain real property for ad valorem tax purposes. Repeals §23.231(k), Tax Code. See HJR 104. Identical Bill: HB 202. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1623 - Louderbeck

Government Code

Amends §403.602, Government Code, defines "designated country" and "governing authority". Amends §403.606, Government Code, eliminates the eligibility of certain foreign individuals and entities from designated hostile foreign nations from the limitation on the taxable value of property for school district M&O operations ad valorem tax purposes under the Texas Jobs, Energy, Technology and Innovation (JETI) Act. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1648 - Button

Tax Code

Amends heading of §11.261, Tax Code, to "Limitation of Municipal, or Junior College District Tax on Homesteads of Individuals who are Disabled or Elderly". New §11.262, Tax Code, titled "Limitation of County Tax on Homesteads of Individuals who are Disabled or Elderly" provides for a limitation on the total amount of ad valorem taxes that a county may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses. Tax increases due to property improvements are permitted under certain circumstances, but limitations still apply after such increases. Surviving spouses will continue to receive the tax limitation. See HJR 105. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1688 - Louderbeck

Tax and Government Codes

New §11.13(s), Tax Code, authorizes a local option exemption from ad valorem taxation of all or part of the appraised value of the residence homestead of certain full-time peace officers. See HJR 106. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1745 - Bell, Keith

Tax Code

Amends §41.45(a), Tax Code, removes the requirement that an ARB needs to schedule a hearing as soon as practicable. New §41.45(a-1), Tax Code, provides that an ARB in a district with fewer than 30,000 notices of protest were filed in the preceding tax year shall schedule a hearing on a protest as soon as practicable but not later than: October 1, if the notice is filed on or after March 1, but before July 1; or the 90th day after the date the notice of protest is filed: before March 1; or on or after July 1. Requires that ARB to schedule a hearing as soon as practicable. Amends §41.461(a), Tax Code, requires the chief appraiser to provide the property owner (if not represented by an agent) with a brief summary of the reason for increasing the value of the owner's property from the value of the property for the preceding tax year, if the value was increased. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 1766 - Landgraf

Tax Code

New §23.02, Tax Code, titled "Determination of Value Based on Appraisal Provided by Property Owner", provides that the chief appraiser shall determine a property's appraised or market value for the current tax year to be the value determined by the appraisal of the property provided by the property owner that was prepared by an appraiser of the property owner. The bill provides specifics of how and when the appraisal must take place. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1767 - Landgraf

Tax Code

New §26.04(e-7), Tax Code, requires that the designated officer or employee of a taxing unit required to post information on the home page of the taxing unit's Internet website shall publish a summary of that information and the uniform resource locator (URL) address of the location where that information is posted in a newspaper of general circulation in each county in which the taxing unit is located. This subsection does not apply to a taxing unit if the taxing unit is located wholly or partly in a county with a population of one million or more; or no part of the taxing unit is located in a county in which a newspaper of general circulation is published. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1798 - Harless

Tax Code

Amends §25.025(a), Tax Code, adds an employee of a public defenders to the list whose address is confidential. Removes from the list a current or former attorney for the Department of Family and Protective Services. Identical Bill: SB 491. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1827 - Slawson

Tax Code

This bill repeals the additional ad valorem taxes that will be imposed as a result of a change of use of land determination. The following provisions of the Tax Code are repealed: §§23.55, 23.58(c) and (d), 23.76, 23.86, 23.96, and 23.9807. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1829 - Shaheen

Tax Code

Amends heading of §11.261, Tax Code, to read "Limitation of Tax Imposed by Taxing Unit Other Than School District on Homesteads of Individuals Who Are Disabled or Elderly. Provides for an establishment of a limitation on the total amount of ad valorem taxes that taxing units may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses. See HJR 111. Identical Bill: HB 455. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1872 - Landgraf

Tax Code

Repeals §11.43(h), Tax Code. The bill would repeal the requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemption. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 1898 - Cook

Tax and Government Codes

Amends heading of §23.23, Tax Code, to "Limitation on Appraised Value of Real Property (from Residence Homestead) and makes conforming changes throughout the Tax Code. Amends §23.23(a), Tax Code, limits the increase in appraised value of real property to 5% (from 10%). Repeals the following sections of the Tax Code: §§23.23(c-1), 23.231, and 25.19(o). See HJR 114. Identical Bill: HB 490. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1932 - Lopez, Janie

Tax and Special Districts Codes

Amends heading to §11.131, Tax Code, to "Residence Homestead of Certain Disabled Veterans". Reduces the percentage from 100% to 60% for a disabled veteran or their surviving spouse to receive a total exemption from ad valorem taxation on their residence homestead. Amends heading of §26.1125, Tax Code, to "Calculation of Taxes on Residence Homestead of Certain Disabled Veterans". See HJR 117. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1940 - Dean

Tax Code

Amends §23.01(a), Tax Code, provides that except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1 of the tax year in which the property is appraised. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1945 - Smithee

Tax Code

Amends §25.025(a), Tax Code, adds to the list whose address is confidential: an employee of a school district or of an open-enrollment charter school or private school as defined by Section 5.001, Education Code; and eliminates the reference to a current or former attorney for the Department of Family and Protective Services. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1952 - Kerwin

Tax Code

Amends §6.03, Tax Code, provides that the appraisal district (in less populous counties) is governed by a board of directors. Two (from five) directors are appointed by the taxing unit that participate in the district as provided by this section. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. Appointed members of the B.O.D. other than a county assessor serving as a nonvoting director serve staggered four-year (from two-year) terms beginning on January 1 of even-numbered years. Elected members of the B.O.D. serve staggered four-year terms beginning on January 1 of every odd-numbered year. Provides directive on how to fill a vacancy. Amends §6.0301, Tax Code, provides that 3 (from 5) directors are appointed and 5 (from 3) are elected. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 1979 - Little

Tax Code

Amends §1.071, Tax Code, provides for the Comptroller to prescribe a form for a person to request a refund of certain ad valorem taxes and provides for the procedure for a person to request such a refund. Identical Bill: SB 402. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 1982 - Hopper

Tax Code

Amends §25.025(a), Tax Code, and eliminates a current of former attorney for the Department of Family and Protective Services from the list whose address is confidential. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2011 - Bell, Cecil

Property Code

Amends §21.101(a), Property Code, allows a person from whom a real property interest is acquired by a condemning entity for which ad valorem taxes are delinquent to repurchase that property if: the entity that acquired the property through eminent domain: has an obligation to pay ad valorem taxes on the acquired property; has received a tax bill from the taxing authority for the ad valorem taxes on the acquired property; and has failed to pay any ad valorem taxes on the acquired property before the 3rd anniversary of the date on which the unpaid taxes became due; or the entity: acquired through eminent domain a fee simple interest in the property; has an obligation to pay ad valorem taxes on the acquired property; has received a tax bill from the taxing authority for the ad valorem taxes on the acquired property; and has failed to pay any ad valorem taxes on the acquired property before the 3rd anniversary of the date on which the unpaid taxes became due. Makes conforming changes in Property Code. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

HB 2032 - Campos

Tax Code

New §11.136, Tax Code, titled "Residence Homestead of Certain Partially Disabled Veterans", provides for an exemption from ad valorem taxation of part of the appraised value of the residence homestead of a disabled veteran, who has a disability rating of at least 10% but less than 100%, or the surviving spouse of such a veteran based on the disability rating of the veteran. Amends the heading of §26.1127, Tax Code, to "Calculation of Taxes on Residence Homestead of Certain Disabled Veterans or Surviving Spouse of Certain Disabled Veterans". See HJR 119. Identical Bill: SB 1126. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2039 - Gervin-Hawkins

Tax Code

New §11.272, Tax Code, titled "Energy Efficiency-Related Improvements to Residential Real Property". Defines "energy efficiency-related improvement" and provides for an exemption from ad valorem taxation of the amount of the appraised value of residential real property that arises from the installation in the property of certain energy efficiency-related improvements. See HJR 102. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2079 - Shaheen

Tax, Education, Government and Insurance Codes

This bill repeals provisions requiring school districts to reduce their local revenue in excess of entitlement, thus seeking to alleviate financial constraints on school districts, allowing for enhanced funding flexibility. Repeals §§21.02(b) and (c); and 25.25(k), Tax Code. Identical Bills: HB 4786 and SB 2576. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 2133 Bhojani

Tax and Government Codes

New §31.039, Tax Code, titled "Tax Credit for First Residence Homestead", provides a one-time credit against the ad valorem taxes imposed by a taxing unit on the residence homestead of the person in the first tax year following the year in which the person purchased the property if the person has not previously qualified a property as the person's residence homestead. Provides calculation for how the credit is determined. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2194 - Lowe

Tax and Education Codes

The bill amends multiple sections of code by providing for the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, and pays for it by enacting state and local value added taxes, with school finance reform. Identical Bills: HB 960, HB 1485 and HB 2220. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2220 - Kerwin

Tax and Education Codes

The bill amends multiple sections of code by providing for the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, and pays for it by enacting state and local value added taxes, with school finance reform. Identical Bills: HB 960, HB 1485 and HB 2194. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2357 - Morals, Eddie

Tax Code

New §1.16, Tax Code, titled "Universal Data Exchange Format of Property Tax Information", defines "universal data exchange format" as an electronic format of digital information that allows the information to be exchanged between one computer system and any other computer system with limited or no reformatting of the information. Requires the comptroller to prescribe this format to be used by each appraisal district and taxing unit to maintain and export digital information used to develop the district's appraisal roll or the taxing unit's tax roll. Describes what each appraisal and taxing district must maintain and export. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2392 - Martinez Fischer

Tax Code

Amends heading to §31.031, Tax Code, to "Installment Payments of Taxes on Residence Homesteads and on Certain Property of Disabled Veterans". Amends §31.031, Tax Code, provides that installment payments are available for an individual who is qualified for an exemption under Section 11.13, 11.132 (donated residence homestead of partially disabled veteran), or 11.22 (disabled veterans). Allows an individual to whom this section applies to pay a taxing unit's taxes in 10 (from 4) equal installments and the remaining 9 installments must be paid before the first day of each month for each of the nine months following the date on which the first installment is paid. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 2432 – Guillen

Tax, Government and Occupations Codes

Omnibus bill relating to ad valorem taxation. Some highlights include: Amends §403.302, Government Code, require the comptroller to determine the taxable value of every category of property in the district and cannot decline to study a category of property unless the district doesn't have any property in that category. Entitles the appraisal district to have a representative present during any physical inspection of property and requires the comptroller to notify appraisal districts before conducting physical inspections. Amends §1.111, Tax Code, allows property owners to designate different agents for different tax years without revoking previous designations. New §5.07(k), Tax Code, provides the comptroller will prescribe forms for ARB determinations. New §6.052(a-1), Tax Code, requires chief appraisers to designate an independent ombudsman to assist property owners aged 65 or older for certain protests. Amends §11.161, Tax Code, recognizes hydroponic farming as an agricultural use and includes related buildings as implements of husbandry. Amends §11.24, Tax Code, allows property owners to protest the appraised value of structures or archaeological sites separately from the land. Amends §11.43(i), Tax Code, reduces the period for discovering erroneously allowed exemptions from 5 to 3 years for real property. New §11.4392, Tax Code, titled "Late Application for Property Exempted from Taxation by Agreement", allows late applications for certain property tax exemptions. Amends §22.27(a), Tax Code, ensures confidentiality of property owner information provided to appraisal offices. Amends heading to §22.28, Tax Code, to "Penalty for Delinquent Rendition or Report; Penalty Collection Procedures", adjusts penalties for delinquent rendition statements and allows waivers for first-time delinquencies. Amends §23.01, Tax Code, specifies that residential property values should be based solely on residential use. Amends §23.51, Tax Code, expands the definition to include hydroponic farming and other activities. New §23.257, Tax Code, titled "Eligibility of Land Previously Devoted to Solar or Wind Power", allows previously disqualified land, due to solar or wind facility development, to regain its status as qualified open-space land, provided it meets certain conditions. Amends §25.19(f), Tax Code, requires the chief appraiser to separately list "the market value of each structure and other improvement" in addition to the existing requirement to list the market value of the land. The total market value of the structures and improvements on the property is now explicitly required to be listed separately. New §25.255, Tax Code, titled "Exact Correction of Roll", provides that a chief appraiser must correct the appraisal roll to reflect the exact dollar amount of the appraised value of property. Amends §26.09, Tax Code, Subsection (d-3) is added, which states that back taxes assessed on property discovered to have been omitted from an appraisal roll do not incur interest. Amends §33.41, Tax Code, the current language "At any time after its tax on property becomes delinquent" is changed to "Except as provided by Subsection (a-1), at any time after its tax on property becomes delinquent." A new subsection (a-1) is added, stating that a taxing unit may not file suit to collect a delinquent tax on a property that is subject to a pending motion filed under §25.25(c). Amends §41.66(i), Tax Code, to provide that if the property owner or their designated agent does not request a postponement, the appraisal review board must hold the hearing at the earliest possible time, but no later than 24 hours after the originally scheduled time. Amends §41A.09, Tax Code, which specifies that the arbitrator cannot determine the appraised value of the property in arbitration to exceed the amount listed in the appraisal records from the chief appraiser. This restriction only allows for a higher appraisal if explicitly requested and agreed upon by the property owner. Amends §42.21, Tax Code, changes the timeline for filing a petition for review. Amends heading of §42.255, Tax Code to "Property Owner's Right to Appeal through Arbitration and SOAH", expands options available to property owners for appealing decisions by allowing them to seek resolution through the SOAH or binding arbitration. New §42.232, Tax Code, titled "Trial Date", and new §42.233 Tax Code, titled "Transfer of Appeal to State Office of Administrative Hearings" establishes clearer timelines and procedures for district court appeals, ensuring a minimum waiting period before a trial can occur. Amends §42.26, Tax Code, broadens the criteria for property owners to claim unequal appraisal, providing additional grounds for relief based on a comparison with the lowest appraised value of comparable properties. They also limit the district court's evaluation scope and protect property owners from invasive financial disclosures during appeals related solely to unequal appraisal claims, potentially streamlining the appeal process and reducing the burden on property owners. Amends §42.41, Tax Code, requires exact dollar amounts for corrections to appraisal rolls. Repeals §42.02, Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 2508 - Turner

Tax and Government Codes

New §11.136, Tax Code, titled "Residence Homesteads of Surviving Spouses of Certain Qualifying Veterans", provides for an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a veteran who dies as a result of a qualifying condition or disease (Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022). See HJR 133. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date; upon passage of HJR 133.

HB 2525 - Darby

Tax Code

Amends §11.18(d), Tax Code, provides an exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age without regard to the residents' ability to pay; or: 13 (B) as an organization that provides charitable housing and services in an amount that is not less than 4% of their net resident revenue. Makes conforming change in 19 (B). Amends §11.18(k), Tax Code, defines "charitable housing and services" and "charity care". Identical Bill: SB 1237. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date.

HB 2550 - Cook

Tax Code

New §5.044, Tax Code, titled "Required Training for Members of Board of Directors of Appraisal District", provides that a person may not serve as a member of the board of directors of an appraisal district unless they complete this prescribed 10-hour comptroller training. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2553 - Ashby

Tax and Government Codes

Amends §5.102, Tax Code, a new subsection (f) is added, requiring the comptroller to prepare an annual report summarizing the findings of reviews conducted that year. The report must be included in the report required under §5.10. Specific details to be included in the report are outlined, including the number of appraisal districts reviewed, recommendations made, the percentage change in those recommendations compared to the previous year, the number of appraisal districts subject to another subsection, and any additional information the comptroller finds necessary. Amends §403.3011(2), Government Code, removes a previous criterion (D) regarding compliance of the appraisal district with scoring requirements from the comptroller's review under §5.102, Tax Code. Identical Bill: SB 1913. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2611 - Raymond

Tax and Education Codes

Amends §11.13(b), Tax Code, increases the amount of the exemption of residence homesteads from ad valorem taxation by a school district to \$140,000 (from \$100,000) and protects school districts against the loss of revenue by providing additional state aid to offset the funding shortfalls cause by the increasing exemptions. Identical Bill: SB 4. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 2615 - Harris

Tax and Local Government Codes

Amends §26.17(b), Tax Code, provides that the database must include, with respect to each property listed on the appraisal roll for the appraisal district: for each public improvement district established under Chapter 372 or 382, Local Government Code, in which the property is located: (A) the name of the district; (B) the total assessment levied against the property by the district; (C) the amount of the annual assessment levied against the property by the district; and (D) if applicable, the amount of each periodic installment levied against the property by the district. Identical Bill: SB 1106. Last Action: 5/2/25: Laid on the table - Subject to call - See SB 1106.

HB 2671 - Toth

Tax Code

Amends §26.08(b), Tax Code, provides that the date of an automatic election to approve the tax rate of a school district shall be held on the same day as the general election for state and county officers. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2723 - Cunningham

Tax Code

New §11.43(t), Tax Code, provides notwithstanding subsections (a) and (c), the chief appraiser of an appraisal district in which property described by §11.17 (cemeteries) is located shall grant the exemption authorized by that section if: a person does not apply for the exemption; the chief appraiser knows or should know based on a reasonable inspection of the property that the property is a property described by that section; and the owner of the property is not identifiable. New §11.43(u), Tax Code, provides a chief appraiser may request the assistance of a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity to help determine whether a property is a property described by §11.17 for the purpose of Subsection (t)(2). Identical Bill: SB 1920. Last Action: 5/24/25: Signed by the Governor. 1/1/26: Effective date.

HB 2730 - Darby

Tax Code

New §11.43(c-1), Tax Code, provides that a chief appraiser may not require a person allowed a residence homestead exemption under §11.13 to file a new application or confirm the person's current qualification for the exemption unless the chief appraiser: has reason to believe the person no longer qualifies for the exemption; has attempted to determine whether the person still qualifies for the exemption, which may include searching the driver's license database maintained by DPS; and delivers written notice, accompanied by an appropriate application form, to the person stating: the chief appraiser believes the person may no longer qualify for the exemption; and the specific reason for the chief appraiser's belief. Identical Bill: SB 2172. Last Action: 5/24/25: Signed by the Governor. 5/24/25: Effective date.

HB 2742 - Vasut

Tax Code

Amends §31.03, Tax Code, provides that if a taxing unit that has adopted the split-payment of ad valorem taxes option mails its tax bills after November 30, the first one-half of the taxing unit's taxes must be paid before the first day of the next month following the first full calendar month following the date the tax bills are mailed. Last Action: 5/29/25: Signed by the Governor. 1/1/26: Effective date.

HOUSE BILLS

HB 2786 - Turner

Tax Code

Amends §6.05(i), Tax Code, requires the written plan developed by the board of directors of an appraisal district to which §6.0301 applies must provide for the annual reappraisal of all property within the boundaries of the district. Amends §23.01(3), Tax Code, provides that if the appraised value of a property is lowered under Subtitle F or by written agreement between property owner or the owner's agent and the appraisal district, the appraised value is considered to be the appraised value for that tax year and may not be increased the following year unless supported by clear and convincing evidence. New §25.18(a-1), Tax Code, provides that the plan implemented by an appraisal office for an appraisal district to which §6.0301 applies shall provide for the reappraisal of all real and personal property by the chief appraiser each year. The chief appraiser shall use the most recent information obtained through the reappraisal activities described by Subsection (b) when performing a reappraisal. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2787 - Turner

Tax Code

New §5.044, Tax Code, titled "Training of Appraisal District Board of Directors Members", provides for the training and education of members of the board of directors of an appraisal district. New §6.0302, Tax Code, titled "Acknowledgement of Director's Duties", provides that an individual may not be appointed to an appointive position on the board of directors of an appraisal district unless they sign the acknowledgement and submit it to the chief appraiser. The duties are described in the section. Identical Bill: HB 148. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 2894 - Hickland

Local Government Code

Amends §140.011(a)(2), Local Government Code, defines "local government" as "a municipality; and a county. Amends §140.011(b), Local Government Code, and provides that a local government is a qualified local government for a fiscal year if the amount of lost ad valorem tax revenue calculated under Subsection (c) for that fiscal year is equal to or greater than: (1) 2% of the local government's general fund revenue for that fiscal year if the local government is: (A) a municipality adjacent to a U.S. military installation; or (B) a county in which a U.S. military installation is wholly or partly located; and (2) 10% of the local government's general fund revenue for that fiscal year if the local government is: (A) a municipality in a county: (i) described by Subdivision (1)(B) that has a population of: (a) more than 370,000 but not more than 380,000; or (b) more than 83,000 but not more than 84,000; or (ii) described by Paragraph (B); or (B) a county with a population of less than 25,000 that is adjacent to two counties that contain the same U.S. Army installation, neither of which has a population greater than 400,000. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

HOUSE BILLS

HB 2930 - Money

Tax Code

Amends §23.51, Tax Code, adds to the definition of "qualified open-space land" the following: "a chief appraiser shall distinguish between the degree of intensity required for various agricultural production methods, including organic, sustainable, pastured poultry, rotational grazing, and other uncommon production methods or systems". Adds to the definition of "agriculture use" producing fruits and vegetables. New §23.5215, Tax Code, titled "Guidelines for Uncommon Agricultural Uses", instructs the comptroller, in consultation with the Texas A&M AgriLife Extension Service and other select individuals to develop guidelines for determining under what conditions the cumulative effect of multiple agricultural uses of a tract of land meets the degree of intensity generally accepted in the area, and to do the same for land under 10 acres for the production of fruits, vegetables, poultry, hogs, sheep or goats. Identical Bill: SB 2168. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3018 - Money

Tax Code

This bill creates the "Commission to Study Measures to Abolish Ad Valorem Taxes". Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3064 - Metcalf

Tax Code

This bill exempts tangible personal property from ad valorem taxes and makes conforming changes throughout the Tax Code. See HJR 145. Identical Bill: SB 459. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3093 - Villalobos

Tax Code

The bill provides for the calculation of certain ad valorem tax rates of a taxing unit for a year in which a property owner provides notice that the owner intends to appeal an order of an ARB determining a protest by the owner. Amends §26.012, Tax Code, defines "affected taxing unit", "anticipated substantial litigation", "associated business entity", "contested taxable value", "current year taxable value" and "uncontested taxable value". New §41.48, Tax Code, titled "Notice of Certain Appeals; Submission by Property Owner", provides that not later than July 1, the officer or designated employee of a taxing unit shall notify each property owner in the taxing unit who owns property that had a taxable value in the preceding tax year that was one of the 20 highest in the taxing unit that the owner may have to comply with the requirements of this section. Provides that a property owner or associated business entity of the owner that intends to file an appeal under Chapter 42 that is part of anticipated substantial litigation shall submit certain items and list what they are. Identical Bill: SB 1052. Last Action: 5/24/25: Filed without the Governor's signature. 5/24/25: Effective date.

HOUSE BILLS

HB 3094 - Villalobos

Tax Code

The bill provides for the calculation of certain ad valorem tax rates of a taxing unit for a year in which the property owner provides notice that the owner intends to appeal an order of an ARB determining a protest by the property owner. Amends §26.012, Tax Code, defines "anticipated substantial litigation", "associated business entry", "contested taxable value", and "uncontested taxable value" to allow for better clarity in the tax assessment process. New §41.48, Tax Code, titled "Notice of Certain Appeals; Submission by Property Owner", provides that not later than July 1, the chief appraiser shall notify: each owner of property located in the appraisal district that had a taxable value in the preceding year that was one of the 20 highest in the appraisal district that the owner may have to comply with the requirements of this section; and each taxing unit wholly or partly located in the appraisal district of the name of each owner described by Subdivision (1) who owns property located in the taxing unit. Describes what a property owner or associated business entity of the owner who intends to file an appeal under Chapter 42 must file and when it must be filed. The bill aims to streamline processes and ensure that property tax calculations fairly consider outgoing disputes over property values while maintaining transparency. Identical Bill: SB 1051. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3108 - Goodwin

Tax Code

Amends §11.43, Tax Code, by stating that the form for a residence homestead exemption authorized by §11.13 must allow an applicant to indicate that the applicant will provide an owner occupancy affidavit in lieu of a driver's license number or personal identification certificate number. "Owner Occupancy Affidavit" means an affidavit executed by an applicant under penalty of perjury that states that the property for which the applicant is claiming the exemption is the applicant's residence homestead. If on review of a residence homestead exemption the chief appraiser has reasonable cause to believe that an owner occupancy affidavit submitted under Subsection (j)(4)(B) is not valid, the chief appraiser may require the recipient of the exemption to provide a copy of the applicant's driver's license or state-issued personal identification certificate. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3130 - Bhojani

Tax and Government Codes

New §23.232, Tax Code, titled "Limitation on Appraised Value of Residential Real Property Leased to Elderly Person", defines "fair market rent" and "new improvement". The bill introduces a limitation on the appraised value of residential real property leased to elderly persons under specific conditions. Conditions include: the property must be a single-family residence leased for rent not exceeding fair market rent as defined by federal standards. It requires an annual application for the limitation to be made by the property owner to the chief appraiser, including the necessity of disclosing personal identification in the application process. The chief appraiser is tasked with verifying and maintaining records related to both market and appraised values following the new limitations. There are specific stipulations regarding replacement structures due to damage, allowing some flexibility to not classify such replacements as "new improvements" under certain conditions. See HJR 147. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3199 - Craddick

Tax Code

Requires certain ad valorem tax-related notices be delivered to a property owner by certified mail. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3212 - Dean

Tax Code

Amends §23.23, Tax Code, allows owners of residence homesteads, who have received a limitation on their current homestead, to obtain a reduction in the appraised value of a newly qualified homestead. This reduction is applicable for the first tax year after qualification, with the amount being the lesser of the positive difference between the market value and appraised value of the former homestead or \$500,000. Owners who qualify a different property in another appraisal district as their homestead can request a written certificate from the previous district's chief appraiser to determine their eligibility for the reduction in appraised value. Clarifies that a homestead can only be considered a subsequently qualified homestead if the first tax year in which it qualifies for an exemption under §11.13 aligns with the requirements specified. See HJR 153. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3235 - Turner

Tax Code

New §23.01(i), Tax Code, provides that the board of directors of an appraisal district may not adopt or implement a plan, policy, or practice that authorizes or requires the appraisal of property in a manner not prescribed by this title. Amends §23.23(a), Tax Code, provides that notwithstanding the requirements of §25.18 and regardless of whether the appraisal office has appraised the property and determined the market value of the property for the tax year, (from an appraisal office may increase) the appraised value of a residence homestead for a tax year "is equal" to (from an amount not to exceed) the lesser of: the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or the sum of: 10% of the appraised value of the property for the preceding tax year; the appraised value of the property for the preceding tax year; and the market value of all new improvements to the property. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3239 - Turner

Tax Code

Amends §11.13(n), Tax Code, authorizes the governing body of a taxing unit to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead (not to exceed \$100,000 for the 2026 tax year) and to the annual adjustment from the comptroller of the exemption amount in subsequent years to reflect inflation. See HJR 154. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3258 - Button

Tax Code

Amends §22.28, Tax Code, provides that not later than June 1, the chief appraiser shall deliver a notice of the imposition of the penalty to the person. The notice must be delivered by first-class mail, except that the notice must be delivered by certified mail if the property was not listed on the appraisal roll in the preceding tax year. The notice must also be delivered with a notice of appraised value provided under Section 25.19. Amends §22.28(b), Tax Code, provides the tax bill must state the amount of tax due and the amount of the penalty due as separate line items. Identical Bill: SB 1951. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3279 - Dutton

Government Code

New Chapter 320A, Government Code, titled "Review of State and Local Tax Preferences" provides for a periodic review and expiration dates of state and local tax preferences. See HJR 196. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3307 - Noble

Tax Code

Amends §41A.061(b), Tax Code, provides that to renew a person's agreement to serve as an arbitrator, the person must: during the preceding two years have completed at least eight hours of continuing education in arbitration and alternative dispute resolution procedures offered by a university, college, real estate trade association, or legal association; or approved for continuing legal education; and Identical Bill: SB 2960. Last Action: 5/29/25: Signed by the Governor. 9/1/26: Effective date.

HB 3370 - Ashby

Tax Code

Amends §23.751, Tax Code, requires the chief appraiser to accept and approve or deny an application for the appraisal of land for ad valorem tax purposes as qualified timber land after the deadline for filing the application has passed if: the land was qualified as timber land in the preceding year; the ownership of the land changes as a result of the death of the owner of the land; and the application is filed timely by required persons. Identical Bill: SB 1412. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date.

HB 3375 - Metcalf

Tax and Election Codes

Amends §252.005, Election Code, provides that an individual must file a campaign treasurer appointment for the individual's own candidacy for the board of directors of an appraisal district. Amends §6.032(b), Tax Code, provides that an individual must file an application for a place on the ballot if they intend to run for the board of directors for an appraisal district. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3390 - Landgraf

Tax Code

New §11.38, Tax Code, titled "Electric Generators", defines electric generators and provides for an exemption from ad valorem taxation of the amount of the appraised value of real property that arises from the installation or construction on the property of a generator that is primarily used for the production and distribution of energy for on-site use. See HJR 157. Identical Bill: SB 2393. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3403 - Harris

Tax Code

New §42.23(j), Tax Code, provides that a chief appraiser, appraisal district, or ARB may not bring a counterclaim in an appeal brought under this chapter. Repeals §42.02, Tax Code. Makes conforming changes. Identical Bill: SB 472. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3412 - Gamez

Tax and Insurance Codes

New Subchapter D, Chapter 2702 Insurance Code, titled "Other Closing Services", provides that a title insurance company shall provide to the buyer of a home a notice that the property may qualify for one or more residence homestead exemptions and requires the title company to assist the buyer in applying for the exemptions unless the buyer waives the right. The title company may charge a fee for this service. Repeals §§11.43(n) and (p), Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3424 - Capriglione

Tax Code

Amends §23.1242, Tax Code, provides some changes in the timeline on when certain items must be accomplished. Not later than December 15 of each year, the collector shall provide written notice to each owner for whom the collector maintains an escrow account under Subsection (c) of the unit property tax factor for the following tax year for each location in which the owner's heavy equipment inventory is located. Amends what information must be included on the heavy equipment inventory tax statement form. Last Action: 6/20/25: Signed by Governor. 1/1/26: Effective date.

HB 3438 - Guillen

Tax Code

Amends §11.231, Tax Code, changes the definition of "nonprofit community business organization" to now say "is not and has not formed a political committee as defined by §251.001, Election Code. This new definition removes a reference to "financially support" a political committee as it relates to a property tax exemption for certain nonprofit community business organizations. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3473 - Vasut

Tax Code

New §31.062, Tax Code, titled "Electronic Tax Payments" defines "electronic payment" as payment made by credit card, debit card, electronic check, electronic funds transfer, or automated clearinghouse payment. Requires assessor-collectors to establish procedures by which to accept electronic payments for ad valorem taxes. Makes conforming changes. Identical Bill: SB 1531. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3499 - Perez, Vince

Tax and Codes of Criminal Procedure Codes

New §11.136, Tax Code, titled "Residence Homestead Exemption Prohibited for Residence Occupied by Registered Sex Offender" prohibits an individual from receiving an exemption from ad valorem taxation of the individual's residence homestead if a registered sex offender occupied the individual's residence homestead on January 1. New §11.43(t), Tax Code, provides that the chief appraiser must check if the property's address is on the registered sex offenders list from DPS before delivering a notice of appraised value. If the property address is on that list and a residence homestead exemption has been claimed, the chief appraiser is required to deny the application or cancel the exemption and provide written notice. Property owners have the right to protest the denial or cancellation, and it can be appealed or reviewed judicially. The chief appraiser must reinstate the exemption if the property owner can prove that the registered sex offender did not occupy the residence homestead on January 1, which can be demonstrated through specific criteria regarding separate living structures. See HJR 159. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3524 - Capriglione

Tax Code

New §41.43(b-1), Tax Code, provides that for the purpose of establishing whether a protest shall be determined in favor of the protesting party under Subsection (b)(3): (1) the parties may not present, and the appraisal review board may not consider, as evidence the market value of the property subject to the protest; and (2) the selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property by any person must be based on the application of generally accepted appraisal methods and techniques as provided by Section 23.01(f). New §42.26(a-1), Tax Code, provides that for the purpose of establishing whether a property owner is entitled to relief under Subsection (a)(3), the parties may not present, and the court may not consider, as evidence the market value of the property subject to the protest; and (2) the selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property by any person must be based on the application of generally accepted appraisal methods and techniques as provided by Section 23.01(f). Identical Bill: SB 2063. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3557 - Raymond

Tax Code

New §23.015, Tax Code, titled "Exclusion of Value of Incomplete Structure Intended for Human Occupancy", provides that in determining the market value of real property, the chief appraiser shall exclude from that value the value of any structure located on the property if the structure: is intended for human occupancy; is separate from any other structure located on the property; and is incomplete on January 1 of the tax year for which the chief appraiser determines the market value of the property. The bill defines when a structure is complete. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3575 - Noble

Tax and Election Codes

Amends §252.005, Election Code, provides that an individual must file a campaign treasurer appointment for the individual's own candidacy for the elected position board of directors of an appraisal district with the county clerk or, for counties having the position, the county elections administrator. Amends §6.032(b), Tax Code, requires an application for a place on the ballot for the board of directors of an appraisal district to be filed with the county clerk or for counties having the position, the county elections administrator (from judge) of the county in which the appraisal district is located. Last Action: 6/20/25: Signed by the Governor. 6/20/25: Effective date.

HB 3581 - Dutton

Tax Code

New §34.21(d-1), Tax Code, provides that notwithstanding the general redemption period prescribed by Subsection (a), (b), or (c), a person 65 years of age or older who was an owner of real property subject to a tax sale under §34.01 that was the owner's residence homestead when the suit or the application for the warrant was filed may redeem the property on or before the fourth anniversary of the date on which: the purchaser's deed is filed for record, if the property is redeemed under Subsection (a); the deed of the taxing unit is filed for record, if the property is redeemed under Subsection (b); or the taxing unit files for record the deed from the sheriff or constable, if the property is redeemed under Subsection (c). Makes conforming changes in Tax Code. See HJR 195. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3586 – McLaughlin

Tax Code

New §12.0022, Tax Code, titled “Prohibition on Abatement of Taxes on Certain Solar Power Facility Property”, defines solar power facility and prohibits a governing body of a taxing unit from entering into an agreement under this chapter to exempt from taxation a portion of the value of real property on which a solar power facility, that has or will have a generation or storage capacity of 10 megawatts or more, is located or is planned to be located during the term of the agreement, or of tangible personal property that is located or is planned to be located on the real property during that term. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3601 – Lowe Tax, Education, Health & Safety, Special District Local Laws, & Water Codes Amends §26.04(c), Tax Code, the formula for calculating the “voter-approval tax rate is revised to remove specifics related to “special taxing units” and their calculations. The removal of the previous formula structures for a “special taxing unit” and distinctions between types of taxing units, streamlines the definition. The variables in the formula for “voter-approval tax rate” have been simplified by omitting the multipliers that were previously specified (x 1.08 and x 1.035). Amends §26.06, Tax Code, requires a two-thirds vote (from majority) for voters to approve a tax rate that exceeds the no-new-revenue tax rate. Makes conforming changes throughout the Tax Code. Notices about proposed tax rates must clearly state if the proposed rate exceeds both the no-new-revenue tax rate and the voter-approval tax rate, ensuring transparency. Repeals the following provisions: Section 45.0032(d), Education Code; Section 120.007(d), Local Government Code; the following provisions of the Tax Code are repealed: §§26.012(8-a) and (19); 26.013; 26.042; 26.0501(c); 26.063; and 26.075; the following sections of the Water Code are repealed: §§49.23601(b), 49.23602; and 49.23603. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3637 – Troxclair

Tax Code

New §11.325, Tax Code, titled “Water Conservation Systems”, allows a county commissioners court to adopt an exemption from ad valorem taxation by each taxing unit that taxes the property of the portion of the appraised value of a person’s property that is attributable to the installation in or on the property of certain water conservation systems. Identical Bills: HB 1256 and SB 1633. See HJR 88. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3710 - Darby

Tax Code

Amends §31.08(b), Tax Code, provides that except as provided by Subsections (c) and (d), if a person transfers property accompanied by a tax certificate that erroneously indicates that no delinquent taxes, penalties, or interest are due a taxing unit on the property or that fails to include property because of its omission from an appraisal roll as described under §25.21, the taxing unit's tax lien on the property, including, if applicable, the tax lien securing the payment of any delinquent taxes, penalties, or interest that are subsequently determined to be due the taxing unit on the property because a residence homestead exemption was erroneously allowed for the property and was subsequently canceled, is extinguished and the purchaser of the property is absolved of liability to the taxing unit for delinquent taxes, penalties, or interest on the property or for taxes based on omitted property. The person who was liable for the tax for the year the tax was imposed or the property was omitted remains personally liable for the tax and for any penalties or interest. New §31.08(d), Tax Code, provides that a tax certificate that accompanies a transfer of property and erroneously indicates that no delinquent taxes, penalties, or interest are due a taxing unit on the property because a residence homestead exemption was erroneously allowed for the property and was subsequently canceled does not extinguish the tax lien securing the payment of any delinquent taxes, penalties, or interest that are subsequently determined to be due the taxing unit on the property if the chief appraiser or the collector for a taxing unit determines that the transfer of the property occurred between: (1) two individuals who are related within the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code; (2) an employer and an employee; (3) a parent company and a subsidiary of that parent company; or (4) a trust and a beneficiary of that trust. Identical Bill: SB 2173. Last Action: 5/14/25: Laid on the table - Subject to Call - See SB 2173.

HB 3792 - Talarico

Tax and Natural Resources Code

Amends §25.07(b), Tax Code, provides that a leasehold or other possessory interest in exempt property may not be listed if: "subject to Subsection (f), the property is surplus state property identified by the GLO in consultation with the TDHCA under §31.1555(c)(1), Natural Resources Code, as suitable to be developed to provide affordable housing and the owner of the possessory interest agrees in writing to: (A) develop affordable housing on the property pursuant to the terms of a long-term ground lease with the GLO; and (B) rent at least 30% of the residential rental units to individuals and families of low income or families of moderate income as defined by §2306.004, Government Code. New §25.07(f), Tax Code, the prohibition provided by Subsection (b)(8) on the listing of a leasehold or other possessory interest in property to be developed as affordable housing: (1) applies to the property for a single period of: (A) 12 consecutive tax years if the owner of the possessory interest agrees to rent at least 30% of the residential rental units to individuals and families of low income or families of moderate income as defined by §2306.004, Government Code; or (B) 20 consecutive tax years if the owner of the possessory interest agrees to rent at least 40% of the residential rental units to individuals and families of low income or families of moderate income as defined by §2306.004, Government Code; (2) expires as to the property on the earliest of the date: (A) the period described by Subdivision (1)(A) or (B), as applicable, expires; (B) the property changes ownership; or (C) the property is no longer used for affordable housing as provided by an agreement under Subsection (b)(8); and (3) applies only to the portion of the property used for residential purposes, including common areas. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3823 - Lowe

Tax Code

Amends §23.23(a), Tax Code, increases the percentage amount the appraised value of a residence homestead can raise to 15% (from 10%). New §23.23(h), Tax Code, establishes a mechanism for counties to hold elections allowing voters to decide on a greater percentage limitation for maximum appraised value for residence homesteads than what is currently specified. Amends §25.18 (b), Tax Code, periodic reappraisals must now include provisions for reappraisal every three years for all real and personal property but adds specific guidelines for residence homesteads. The bill provides that a residence homestead should not be reappraised more than once every three years, and its appraised value cannot increase in a tax year without a reappraisal. It clarifies that the limitation on the appraised value does not prevent reappraisal in the year a limitation expires, and it allows homeowners to request a reappraisal of their residence homestead any time before the chief appraiser certifies the appraisal roll for the district. See HJR 167. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3879 - Troxclair

Tax and Government Codes

New §26.012(16-a), Tax Code, defines "materially deviate" specifies what constitutes a significant change related to ballot propositions and election resolutions. The definition includes various criteria for deviation such as significant changes in purpose or financing, increases in project costs exceeding 33%, reductions in scope, legal determinations of non-conformity with law, and any actions that may impair voter rights and expectations. New §26.05(e-2), Tax Code, provides that A person who owns taxable property is entitled to an injunction restraining the collection of taxes by a taxing unit in which the property is taxable if the taxing unit has materially deviated from the purpose stated in the ballot for an election required to be held under Section 26.07, in the order or resolution ordering the election, or in an order or resolution accompanying the ballot. An action to enjoin the collection of taxes must be filed not later than the 15th day after the date the taxing unit adopts a tax rate. A property owner who owns taxable property in the taxing unit is not required to pay the taxes imposed by the taxing unit on the owner's property while an action to enjoin the collection of the taxes under this subsection is pending. If a property owner pays the taxes and the property owner who filed the action subsequently prevails in the action, the property owner who paid the taxes is entitled to a refund of the taxes paid. A property owner is not required to apply to the collector for the taxing unit to receive the refund. A property owner who files an action under this subsection and subsequently prevails is entitled to reasonable attorney's fees and court costs. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3886 - Flores

Tax Code

Amends §11.42, Tax Code, provides homestead exemptions authorized by specific sections are effective from January 1 of the applicable tax year and will apply to the entire tax year. This is irrespective of whether the property was actually developed, subdivided post-January 1, had a physical address, or was denoted in the appraisal district's records as a separate entity with a unique account number at the start of the tax year. The bill also extends this principle to individuals qualifying for exemptions under §11.131 after January 1, thus ensuring broader eligibility. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 3903 - Dorazio

Tax Code

Amends §32.06, Tax Code, allows a property owner or a person authorized by the property owner to request a payoff statement from a property tax lender. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3930 - Virdell

Tax Code

Amends §23.51(1), Tax Code, includes in the definition of "qualified open-space land" for the purpose of determining eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land, "land on the basis of its use for raising or keeping exotic animals". Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3935 - Hopper

Tax Code

New §11.38, Tax Code, titled "Certain Land in Priority Groundwater Management Area", provides for an exemption from ad valorem taxation of a portion of the appraised value of certain land that is located in a priority groundwater management area and is not irrigated. See HJR 168. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 3944 - Bumgarner

Tax Code

Amends §6.035, Tax Code, provides that an individual is ineligible to serve in an appointive position on an appraisal district board of directors if the individual holds an elective office and an individual is ineligible to serve in an elective position on an appraisal district board of directors if the individual holds another elective office. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4004 - Money

Tax Code

New §23.42(a-1), Tax Code, provides that land on which a wind-powered energy device is located may not be designated for agricultural use. New §23.51(9), Tax Code, devices "wind-powered energy device". Amends §23.56, Tax Code, provides that if a wind-powered energy device is located on land, that land is ineligible for appraisal as open-space land. New §312.0022, Tax Code, titled "Prohibition on Abatement of Taxes on Certain Property Including a Wind-Powered Energy Device", prohibits a governing body of a taxing unit from entering into an agreement to exempt from taxation a portion of the value of real property on which a wind-powered energy device is located or planned to be located. Repeals §§11.27 and 23.26, Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4013 – Plesa

Tax Code

Amends §6.031, Tax Code, provides for the board of directors for appraisal districts will now consist of nine directors, with four appointed by taxing units and one elected from each of the newly created four single-member districts. A new requirement mandates the revision of single-member districts after each federal census to reflect population changes. New provisions specify that a director can serve the remainder of their term even if their residence changes due to boundary modifications. Eligibility for elective positions now requires candidates to be residents of the specific single-member district they seek to represent. A new section requires candidates to designate their intended single-member district on ballot applications. A strict timeline is established, requiring appraisal districts in counties with populations of 75,000 or more to implement these changes by January 1, 2026. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4043 – Schatzline

Tax Code

Amends §25.18(b), Tax Code, requires reappraisal an appraisal district to reappraise all real and personal property once every three years. New §25.18(b-1), Tax Code, states an appraisal office may reappraise property in the year immediately following a year in which the ownership of the property changes. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4057 – Troxclair

Tax and Local Government Codes

New §312.0022, Tax Code, titled “Prohibition on Abatement of Taxes on Certain Renewable Energy Facility Property”, defines “qualifying battery energy storage facility”, renewable energy facility, solar power generation facility”, and “wind power generation facility” and prohibits the governing body of a taxing unit from entering into an agreement to exempt from taxation a portion of the value of real property on which a renewable energy facility is located or planned to be located during the term of the agreement, or of tangible personal property that is located or planned to be located there. Makes conforming changes in the Local Government Code. Identical Bill: SB 1754. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4060 – Pierson

Tax and Government Codes

New §11.13(s), Tax Code, provides for a local option exemption from ad valorem taxation by a taxing unit of all or part of the appraised value of the residence homestead of a peace officer employed by the taxing unit. See HJR 172. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4082 - Vasut

Tax Code

Amends heading to §23.23, Tax Code, to now read "Limitation on Appraised Value of "Real Property" (from residence homestead). Amends §23.23(a), Tax Code, provides that the appraised value of a parcel of real property for the first tax year in which the owner owns the property on January 1 is equal to the market value of the property. Notwithstanding §23.01, the appraised value of the property for each subsequent tax year until the tax year in which the limitation provided by this subsection expires is equal to the appraised value of the property for the preceding tax year as increased by the chief appraiser for the current tax year using the percentage by which the appraised value may be increased as determined by the comptroller under Subsection (a-8). Provides that if the owner of real property acquired the property as a bona fide purchaser for value, the purchase price of the property paid by the property owner is considered to be the market value of the property for the first tax year in which the owner owns the property on January 1. The bill describes how to derive the purchase price if the property was purchased prior to 2026 and what types of property do not apply. The bill provides for how a property owner must apply for the limitation. Confidentiality of applications is addressed. Provides for expiration dates for limitations for residences other than a residence homestead. The following provisions of the Tax Code are repealed" §§23.23(c-1), (e), (f), and (g); 23.231; and 25.19(o). See HJR 173. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4083 - Button

Tax Code

New §11.38, Tax Code, titled "Perishable Retail Inventory", provides for an exemption from ad valorem taxation of certain perishable inventory held for sale at retail. See HJR 174. Identical Bill: SB 2907. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4090 - Patterson

Tax Code

New §11.1315, Tax Code, titled "Residence Homestead of Totally Disabled First Responders", defines "first responder", "qualifying disabled first responder", "total and permanent disability" and provides for an exemption from ad valorem taxation of the total appraised value of the residence homestead of certain disabled first responders and their surviving spouses. See HJR 176. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4136 - Darby

Tax and Government Codes

Amends §25.025(a), Tax Code, removes "a current or former attorney for the Department of Family and Protective Services" from the list whose address is confidential and adds: "a member of the governing board of an institution of higher education or a private or independent institution of higher education, as those terms are defined by §61.003, Education Code; the chancellor or other chief executive officer of a university system, as defined by §61.003, Education Code; and the president or other chief executive officer of an institution of higher education or a private or independent institution of higher education, as those terms are defined by §61.003, Education Code. Identical Bill: SB 1569. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4148 - Perez

Tax, Government, Water and Transportation Codes

Amends §25.07(e), Tax Code, adds to the definition of "navigation-related commerce" "possessing a leasehold interest in property that: connects infrastructure to a public dock; and is: owned by a navigation district; or managed and controlled by a board of trustees described by Chapter 54, Transportation Code" and "operating a cruise ship terminal facility; or and activity described by §54.003, or §54.053, Transportation Code." Identical Bill: SB 2080. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4191 - Hickland

Tax Code

Amends §23.23(a), Tax Code, provides that an appraisal office may "adjust" (from increase) the appraised value of a residence homestead for a tax year to an amount not to exceed the lesser of: the market value of the property for the most recent tax year that the market value was determined by the appraisal office; if the market value of the property has increased from the most recent tax year, the sum of 3% (from 10%) of the appraised value of the property and states that if the market value of the property has decreased from the most recent tax year, the sum of: the appraised value of the property for the preceding tax year minus the percentage of the appraised value of the property proportionate to the percentage of the decreased market value; and the market value of all new improvements to the property. Identical Bill: SB 1201. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4194 - Leo Wilson

Tax Code

New §26.0431, Tax Code, titled "No-New-Revenue Tax Rate Adjustment for Inflation", defines "consumer price index" and "inflation rate" and requires the comptroller to determine the inflation rate and for the officer or employee of a taxing unit to calculate tax rates for the taxing unit and adjust the taxing unit's no-new-revenue tax rate up or down to reflect the increase or decrease in the inflation rate. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4217 - Vasut

Tax and Government Codes

Omnibus bill related to the system for appraising property for ad valorem tax purposes and school finance purposes. Highlights include: New §5.044, Tax Code, titled "Training of Appraisal District Directors", requires the comptroller to develop an online training course for members of the board of directors of an appraisal district. Amends §5.13(h), Tax Code, allows taxpayers to request an audit and no longer requires a majority of taxing units to approve an audit. Amends title of §6.03, Tax Code, to Board of Directors (removes "in less populous counties") requires all counties to elect board of directors for an appraisal district. The bill describes eligibility requirements and how to fill a vacancy. Amends heading to §6.032(a), Tax Code, to "Ballot Procedures for Directors", does not require a filling fee to be paid to get on the ballot. Amends §6.04(c), Tax Code, allows board members to receive compensation not to exceed \$100 per month if approved by the voters in the district. Amends §6.41, Tax Code allows for members of the board to be appointed by the board of directors of an appraisal district. Repeals the following sections of the Tax Code: §§6.0301; 6.031; 6.032(c), (d), and (e); 6.033; 6.034; 6.037; 6.10; and 6.41(d-1), (d-4), (d-6), (d-7) and (d-8). Amends heading of §23.23, Tax Code, to "Limitation on Appraised Value of Single-Family Residential Real Property" and provides for the calculation of the appraisal rate. See HJR 178. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4236 - Martinez Fischer

Unknown

The bill establishes a property value study (PVS) task force to examine the use and impacts of the PVS conducted by the comptroller. Last Action: 6/20/25: Filed without the Governor's signature. 9/1/25: Effective date.

HB 4240 - Vasut

Tax Code

Amends §11.18, Tax Code, provides for an exemption from ad valorem taxation of property of a charitable organization that provides financial support for medical care at certain institutions of higher education. Identical Bill: SB 2170. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4270 - Perez, Vince

Tax Code

New §312.009, Tax Code, titled "Residence Homestead Tax Abatement Agreement by Taxing Unit Other than Municipality or County", authorizes certain taxing units to enter into an agreement to abate ad valorem taxes imposed on an individual's residence homestead that is located in a reinvestment zone. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4321 - Cook

Tax Code

Amends §11.22(a), Tax Code, provides that a disabled veteran is entitled to an exemption from taxation of the following applicable percentages of the assessed value of their property: (1) 20% for a veteran having a disability rating of at least 10% but less than 30%; (2) 40% for a veteran having a disability rating of at least 30% but less than 50%; (3) 60% for a veteran having a disability rating of at least 50% but less than 70%; (4) 80% for a veteran having a disability rating of at least 70% but less than 100%; or (5) 100% for a veteran having a disability rating of 100%. Amends §11.22(b), Tax Code, provides that a disabled veteran who does not have a disability rating of 100% is entitled to an exemption from taxation of 80% (from \$12,000) of the assessed value of their property. See HJR 187. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4323 - Cook

Government Code

Amends §403.301(2), Government Code, amends the definition of "eligible school district" for purposes of the study of school district property values conducted by the comptroller by removing the reference to "the appraisal district that appraises property for the school district was in compliance with the scoring requirement of the comptroller's most recent review of the appraisal district conducted under §5.102, Tax Code". Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4324 - Cook

Tax and Government Codes

New §403.302(m), Government Code, provides that to the extent practicable, the comptroller shall conduct the study for a school district and the review required by §5.102, Tax Code, for each appraisal district that appraises property for the school district in alternating years. New §5.102(f), Tax Code, provides that to the extent practicable, the comptroller shall conduct the review required by this section and the study required by §403.302, Government Code, for each school district for which the appraisal district appraises property in alternating years. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4326 - Noble

Education and Government Codes

This bill will reduce school district maintenance and operations ad valorem taxes through the use of certain state revenue and the allocation of certain constitutional transfers of money to the economic stabilization fund, the property tax reduction fund, and the state highway fund. See HJR 183. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4360 - Money

Tax Code

This bill makes multiple changes throughout the Tax Code by exempting tangible personal property from ad valorem taxation and makes conforming changes. See HJR 171. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4389 - Vo

Tax Code

Amends heading to §11.145, Tax Code, to "Certain Income-Producing Tangible Personal Property". Amends §11.145, Tax Code, to provide for an exemption from ad valorem taxation of income-producing tangible personal property having a value that does not exceed \$2,500 and that will be adjusted in future years to reflect inflation. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4399 - Phelan

Tax Code

New §25.25(c-2), Tax Code, provides that the ARB on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll or related records as provided by this subsection. The board may order the appraised value of the owner's property in the current tax year and either of the two preceding tax years to be changed to the sales price of the property in the current tax year if, for each tax year for which the change is to be made: (1) the property qualifies as that owner's residence homestead; (2) the sales price of the property is at least 10% less than the appraised value of the property; and (3) the board makes a finding that the sales price reflects the market value of the property. Identical Bill: HB 360. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4407 - Phelan

Tax, Education and Government Codes

This bill may be cited as the Property Tax Relief Act by providing property tax relief through the public school finance system and property tax appraisal and administration. Highlights include: New §48.2554, Education Code, titled "Maximum Compressed Tax Rate for 2025-2026 School Year" requires the Commissioner of Education to reduce the tax rate by \$0.15 and states that if a school district's maximum compressed tax rate as calculated under Subsection (a) would be less than 90% of another school district's maximum compressed tax rate under Subsection (a), the district's maximum compressed tax rate is the value at which the district's maximum compressed tax rate would be equal to 90% of the other district's maximum compressed tax rate. Amends §31.072(a), Tax Code, requires the collector for a taxing unit to enter into a contract with a property owner to establish an escrow account for the payment of property taxes if requested by the property owner. Amends heading of §23.23, Tax Code, to "Limitation on Appraised Value of Real Property" (from Residence Homestead); provides that an appraisal office may increase the appraised value of real property (from residence homestead) for a tax year to an amount not to exceed the lesser of: 5% (from 10%) of the appraised value of the property from the preceding year. Makes conforming changes. Allows a surviving spouse to receive the exemption. If property subject to a limitation other than a residence homestead, is owned by two or more persons, the limitation expires on January 1 of the first tax year following the year in which the ownership of at least a 50% interest in the property is sold or otherwise transferred. A manufactured home is considered "real property". The following sections of the Tax Code are repealed: §§23.23(c-1); 25.19(o); and 23.231. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4434 - Turner

Tax Code

Amends §11.42(c), Tax Code, provides that an exemption of a residence homestead of a totally disabled veteran is effective as of January 1 of the tax year in which the person qualifies for the exemption and applies to the entire year. Removes reference to §11.131 (residence homestead of a totally disabled veteran) from §11.42(e), Tax Code. Makes conforming changes to §§26.10 and 26.112, Tax Code. Repeals the following provisions of the Tax Code: §§26.10(c); and 26.1125. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4478 - Turner

Tax Code

Amends §11.1825, Tax Code, and provides that the appraisal district shall post on the district's website the capitalization rate adopted by the TDHCA to be used in the applicable year to appraise property described by Subsection (r-1) as soon as practicable after the rate is submitted to the district. New §11.1825(r-1), Tax Code, provides that not later than January 31 of each year, the TDHCA shall adopt the capitalization rate that must be used by the chief appraiser of each appraisal district to appraise property receiving an exemption under this section that also receives financial assistance administered under Subchapter DD, Chapter 2306, Government Code. The department shall give public notice, in the manner determined by the department, of the capitalization rate adopted under this subsection and shall post the rate on the department's website and submit the rate to the chief appraiser. The department may not give public notice of the capitalization rate until the department has provided the public a reasonable opportunity to comment on the rate adopted by the department and its applicability to the areas of this state in which the rate will be used. When determining the capitalization rate under this subsection, the department must consider data available to the department with regard to income received and expenses incurred by similar rent-restricted properties. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4580 - Harless

Tax Code

New §11.23(n), Tax Code, titled "Promotion of Agriculture, Support of Youth, and Provision of Educational Support in Populous Counties". Provides that in a county with a population of more than 3.3 million (Harris, Co.), all real and personal property owned by a nonprofit corporation, as defined by §22.001, Business Organizations Code, organized exclusively for charitable, educational and scientific purposes, and held for use in promoting agriculture, supporting youth and providing educational support in the community (Houston Live Stock Show & Rodeo) is exempt from all ad valorem taxation. This subsection does not exempt from ad valorem taxation any interest in real or personal property, including a leasehold or other possessory interest, of a for-profit lessee of property for which a nonprofit corporation is entitled to an exemption from taxation under this section. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4613 - Turner

Tax Code

Amends §42.29, Tax Code, provides that the amount of an award of attorney's fees to a property owner may not exceed the lesser of: (1) \$100,000; or (2) the total amount by which the property owner's tax liability is reduced as a result of the appeal. (c) An appraisal district, an ARB, or a chief appraiser that prevails in an appeal under §42.26 may be awarded reasonable attorney's fees. The amount of the award may not exceed \$100,000. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4647 - Lozano

Tax Code

Amends §11.131(a)(2), Tax Code, amends the definition of "residence homestead" as it relates to the residence homestead of a 100% or totally disabled veteran to also include: (A) personal property owned by an individual that: (i) is located at the address of the property for which the individual is claiming an exemption under this section; and (ii) forms the basis for the individual's use of the property as the individual's primary residence; and (B) all structures and improvements located at the address of the property for which an individual is claiming an exemption under this section if the structures, improvements, and property: (i) have identical ownership; and (ii) are used primarily for residential purposes. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4648 - Kerwin

Tax, Education and Government Codes

This bill repeals ad valorem taxes and certain state and local taxes and enacts a uniform state sales tax of 15% (from 6-1/4%); and reforms school and local government financing. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4650 - Morales, Eddie

Tax and Local Government Codes

New §11.1827(g), Tax Code, provides that a community land trust may receive an exemption under this section for property owned by the trust only if the property is located: (1) in the municipality or county that created or designated the trust; or (2) if the commissioners court of the county agrees in the manner provided by law for official action to allow the exemption, in a county adjacent to: (A) the county that created or designated the trust; or (B) the county in which the municipality that created or designated the trust is located. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4703 - Turner

Tax Code

New §23.013(d-1), Tax Code, provides that for purposes of Subsection (d), the comptroller by rule shall establish standards to be used by a person when making a determination that property is comparable to another property. The standards must require the determination to be based on: (1) the similarity of the properties with regard to the characteristics described by Subsection (d); and (2) to the extent practicable, the similarity to a property located in the same appraisal district as the subject property. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4715 - Hopper

Tax Code

Amends §6.01, Tax Code, requires the name of an appraisal district must include the county code number assigned by the comptroller to the county in which the appraisal district is established and to do the same for a consolidated appraisal district that operates by interlocal contract. Describes the form by which the name must be displayed. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4740 - Geren

Government Code

Amends §403.301(2), Government Code, by amending the definition of eligible school district for purposes of the study of school district property values to be a school district for which the comptroller determined: in the most recent study (from the two studies preceding), the school district's local value was invalid and removes the reference to "the appraisal district that appraises property for the school district was in compliance with the scoring requirement of the comptroller's most recent review of the appraisal district conducted under §5.102, Tax Code". Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4741 - Turner

Tax Code

Amends §21.05(e), Tax Code, adds to the definition of certified air carrier "one engaged in interstate or intrastate commerce under authority of the U.S. Department of Transportation and a fractional aircraft operator that operates aircraft under 14 CFR Part 91 subpart K or 14 CFR Part 135." Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4742 - Geren

Tax Code

New §25.18(d), Tax Code, provides that if the appraisal district does not reappraise property in a tax year, a school district by resolution adopted by its governing body may require the appraisal office to reappraise all property within the school district pursuant to §23.01(a). On or before the deadline requested by the school district, which deadline may not be less than 30 days after the date the resolution is delivered to the appraisal office, the chief appraiser shall complete the reappraisal and deliver to the school district supplemental appraisal records as provided by §25.23. The school district must pay the appraisal district for the cost of making the reappraisal. The chief appraiser shall provide sufficient personnel to make the reappraisals required by this subsection on or before the deadline requested by the school district. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4744 - Geren

Tax Code

Amends §6.05(i), Tax Code, makes a reference to §23.01, Tax Code, when discussing generally accepted appraisal practices. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4750 - Anchia

Tax Code

Amends §11.18(d), Tax Code, provides that a charitable organization must be engaged exclusively in performing one or more of the following charitable functions: (20) providing housing on a cooperative basis to "individuals, including" students of an institution of higher education, if: (A) the organization is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as amended, by being listed as an exempt entity under Section 501(c)(3) of that code; (B) membership in the organization is open to all "individuals" (from students enrolled in the institution) and is not limited to those chosen by current members of the organization; ... Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4752 - Landgraf

Tax Code

Amends §11.18(g), Tax Code, removes from the definition of charitable functions "be affiliated with a state or national organization that authorizes, approves, or sanctions volunteer charitable fundraising organizations". New §11.18(g-1), Tax Code, provides that a charitable organization that otherwise meets the requirements of Subsections (d)(15) and (g) is not ineligible for an exemption under Subsection (d)(15) because the organization also distributes contributions to public institutions of higher education. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4759 - Harris Davilla

Tax Code

New §11.161(c), Tax Code, provides that for purposes of Subsection (a), farm or ranch products may be produced by hydroponic farming. Amends §23.42(d)(1), Tax Code, by stating that "agriculture" means the use of land to produce plant or animal products, including fish or poultry, under natural conditions, including hydroponic farming. Makes a conforming change to §23.51(2), Tax Code. Identical Bill: SB 1481. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4779 - Cook

Tax Code

New §1.041, Tax Code, titled "Determination of Value Not in Dispute", provides that for purposes of this title, in the context of property that in a tax year is the subject of a protest under Chapter 41 or an appeal under Chapter 41A or 42, a reference to the value of the property not in dispute means the taxable value of the property as listed on the appraisal roll for the appraisal district that appraises the property in the preceding tax year. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4786 - Schatzline

Tax, Education, Government and Insurance Codes

This bill repeals provisions requiring school districts to reduce their local revenue in excess of entitlement, thus seeking to alleviate financial constraints on school districts, allowing for enhanced funding flexibility. Repeals §§21.02(b) and (c); and 25.25(k), Tax Code. Identical Bills: HB 2079 and SB 2576. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4809 - Meyer

Tax Code

New §11.24(c), Tax Code, provides that for purposes of a structure or archeological site and land subject to an exemption under this section, the property owner may protest the appraised value of the structure or archeological site and the appraised value of the land separately. A property owner may protest the allocation of appraised value between the structure or archeological site and the land. §41.41(a), Tax Code, as follows: (a) a property owner is entitled to protest before the appraisal review board the following actions: (9) a determination of: (A) the appraised value of a structure or archaeological site that qualifies for an exemption under Section 11.24; (B) the appraised value of the land necessary to access the structure or site; and (C) the allocation of the appraised value between the structure or site and the land; or ... Identical Bill: SB 2553. Last Action: 6/20/25: Signed by the Governor. 6/20/25: Effective date.

HB 4847 - Hunter

Tax Code

New §26.16(d-3), Tax Code, describes what a county assessor-collector is required to post on their internet website regarding school district ad valorem tax-related information for district that have local revenue in excess of entitlement. Makes conforming changes to §31.01, Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4854 - Gamez

Government Code

Amends §552.149, Government Code, provides that an appraisal district may on request obtain information, including confidential information, obtained by the comptroller in connection with any future, pending, or final study of school district property values in the district, at any time. Additionally, an appraisal district may use confidential information obtained from the comptroller under that subsection as evidence at a hearing on: (1) an appeal under Subchapter Z, Chapter 2003; (2) a motion under Section 25.25, Tax Code; (3) a protest under Chapter 41, Tax Code; (4) an appeal under Chapter 41A, Tax Code; or (5) an appeal under Chapter 42, Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4864 - Metcalf

Tax Code

Amends §41A.06, Tax Code, adds "a registered professional appraiser under Chapter 1151, Occupations Code", to the list of qualifications that a person may have to be eligible to serve as an arbitrator in a binding arbitration of an appeal of an ARB order. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4915 - Moody

Tax Code

Amends §25.025(a), Tax Code, adds an employee of a public defender's office and an employee of a managed assigned counsel program to the list whose addresses are confidential and removes a current or former attorney for the Department of Family and Protective Services. Identical Bill: SB 2111. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4949 - Munoz

Tax Code

Amends §26.012, Tax Code, amends the definition of "special taxing unit" to be a taxing unit, other than a school district, or a county with a population of 500,000 or more Makes conforming changes throughout the Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 4959 - Hopper

Tax Code

This bill aims to modify provisions regarding the appraisal of land for ad valorem tax purposes. The foremost change is the repeal of historical stipulations that required land, designated for agricultural use, to be continuously used for this purpose for a defined period before qualifying for a productivity appraisal. Additionally, the definitions surrounding qualified open-space land are expanded to allow properties that engage in various ecological uses or that strictly meet current agricultural use definitions without needing to meet a historical record of agricultural productivity. Provisions that previously imposed additional taxes when there was a change in land use or sale have been repealed. The bill also enhances clarity in the notification process for land appraisal decisions and ensures that tax bills detail more comprehensive information about appraised values, exemptions, and delinquency details. See HJR 193. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4968 - Schatzline

Tax Code

The proposed bill establishes Chapter 328 to authorize the imposition of a sales and use tax in selected Texas counties aiming to provide property tax relief. This chapter targets counties with populations exceeding 2.1 million and containing at least two cities, each with over 350,000 residents. The new tax, established at a 1% rate, allows these counties to hold elections on whether to enact or repeal this tax. Importantly, the provisions related to tax elections from Chapter 323 do not govern this new tax, streamlining its implementation. The sales and use tax revenue is categorized as additional sales and use tax revenue, which specifically supports reductions in county property tax rates, without influencing the combined local tax rate in surrounding areas. The bill amends §§26.012(1) and 31.01(i), Tax Code, by substituting "city" with "municipality". Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 4979 - Munoz

Tax Code

New §26.012(18-c), Tax Code, defines "special junior college district" and provides for a new calculation of the voter-approval tax rate for special junior college districts. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5048 - Turner

Tax Code

New §5.044, Tax Code, titled "Training of Appraisal District Board of Directors Members" provides for the training and education of members of the board of directors of an appraisal district. New §6.0302, Tax Code, titled "Acknowledgement of Director's Duties" provides a person may not be appointed to an appointive position on the board of directors of an appraisal district unless they have signed the acknowledgement described by this section. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 5055 - Turner

Tax Code

New §5.044, Tax Code, titled "Training of Appraisal District Board of Directors Members, provides for the training and education of members of the board of directors of an appraisal district. New §6.0302, Tax Code, titled "Acknowledgement of Director's Duties" provides a person may not be appointed to an appointive position on the board of directors of an appraisal district unless they have signed the acknowledgement described by this section. Amends §6.05(i), Tax Code, provides for annual (from periodic) reappraisal of properties. Makes conforming changes. Amends §11.35(k), Tax Code, provides the exemption authorized by this section expires as to an item of qualified property on January 1 of the tax year following the tax year in which the person who owns the property qualifies for the exemption authorized by this section. Provides for new calculation to appraise property. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5080 - Leach

Tax, Government, Election and Transportation Codes

Amends §25.025(a), Tax Code, removes "a current or former attorney for the Department of Family and Protective Services" from the list whose address is confidential and adds "a current or former county clerk, district clerk, or county and district clerk, or a current or former employee of the office of a county clerk, district clerk, or county and district clerk; a current or former employee whose duties relate to court administration, including a court clerk, court coordinator, court administrator, law clerk, or staff attorney; and a current or former employee of the Office of Court Administration of the Texas Judicial System and entities administratively attached to the office." Identical Bill: SB 1749. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5095 - Harrison

Tax, Government and Education Codes

This bill repeals the Texas Jobs, Energy, Technology, and Innovation Act. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5096 - Perez, Vince

Tax Code

New §11.39, Tax Code, titled "Surplus Real Property Purchased from El Paso Independent School District" provides the governing body of a taxing unit by official action of the governing body adopted in the manner required by law for official actions may exempt from taxation for a period of 10 years the total appraised value of surplus real property a person purchases from the El Paso Independent School District. See HJR 199. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5161 - Patterson

Tax Code

Amends §26.013, Tax Code, redefine "voter-approval tax rate". Provides that a voter-approval tax rate that is recalculated is the taxing unit's voter-approval tax rate in the applicable preceding tax year. Amends §26.04, Tax Code, provides that an officer or employee designated by the governing body of a municipality to calculate the municipality's no-new-revenue tax rate and voter-approval tax rate for a tax year under Subsection (c-2) shall recalculate those rates for that tax year after the municipality receives the certified appraisal roll. Makes conforming changes. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 5166 - Bryant Tax, Property, Government, Education, Local Government & Penal Codes
The proposed act aims to enhance affordable housing options in Texas by providing financial support through tax exemptions and relief, thereby promoting housing accessibility for residents. New §5.17, Tax Code, titled "Property Tax Relief to Rental Households", offering annual payments based on rent paid, provided certain criteria are met. Establishment of exemptions for leased residential real property under specified conditions to improve affordability and compliance standards for landlords. New §11.136, Tax Code, titled "Leased Residential Real Property" introduces exemption for qualified leased properties. See HJR 200. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5210 - Phelan Tax and Government Codes
New §11.121, Tax Code, titled "Real Property on Which Taxes are Paid" provides for an exemption from ad valorem taxation of the total appraised value of real property for which the owner of the property has prepaid those taxes. Allows a property owner to prepay taxes on real property by submitting to the comptroller an enrollment form and payment. Describes how payment is calculated. The exemption provide by this section does not expire regardless of whether the property is sold, or ownership of the property otherwise changes. New §403.030, Government Code, titled "Adoption of Ad Valorem Tax Prepayment Rate; Reimbursement Rate for Political Subdivision" defines "eligible taxing unit", "fund", "no-new-revenue tax rate", and "tax rate" and requires the comptroller to determine and adopt an ad valorem tax prepayment rate each year to compute tax prepayments. See HJR 102. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5217 - Perez, Vince Local Government Code
Amends heading to §140.111, Local Government Code, to "Local Governments Disproportionately Affected by Property Tax Relief for Disabled Veterans and Surviving Spouses of Certain Armed Services Members". Defines "qualified local government" as a local government entitled to a "military exemption" (from disabled veteran) assistance payment. Provides that to serve the state purpose of ensuring that the cost of providing ad valorem tax relief to disabled veterans and surviving spouses of members of the armed services killed or fatally injured in the line of duty is shared equitably among the residents of this state, a local government is entitled to a "military exemption" (from disabled veteran) assistance payment from the state for each fiscal year that the local government is a qualified local government. Makes conforming changes. Identical Bill: SB 899. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5226 - Harrison Tax Code
Amends §26.04, Tax Code, eliminates "lost property levy" and "new property value" from the no-new-revenue tax rate and removes "M&O" and "current debt rate" from the voter-approval tax rate. Makes conforming changes. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5229 - Bumgarner Tax and Occupations Codes
Amends §5.102, Tax Code, makes the comptroller responsible for enforcement when an appraisal district fails to undertake corrective actions ordered by the comptroller after review of the district's methods, appraisal standards and procedures. If the comptroller determines the appraisal district has failed to substantially implement the recommendations of the report as indicated the comptroller shall notify and refer the case to the TDLR to take all reasonable and necessary remedial action, including the imposition of administrative penalties and/or sanctions against the chief appraiser for the noncompliant appraisal district. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 5276 - Middleton

Government Code

New §403.108, Government Code, titled "Dedication of Certain State Money for Ad Valorem Tax Relief" and provides for the dedication of certain state money for ad valorem tax relief. Identical Bill: SB 403. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5287 - Munoz

Tax Code

New §31.074, Tax Code, titled "Application of Tax Payments" provides the collector of a taxing unit shall apply a payment made by a property owner to the amount of tax due before applying any portion of the payment to a penalty or interest owed by the property owner, unless the property owner provides written instructions for a different application of the payment. New §33.01(g), Tax Code, notwithstanding any other provision of law, the total amount of penalties and interest on a delinquent tax that a person is liable for may not exceed \$500, regardless of the actual amount of the penalties incurred or interest accrued on the delinquent tax as otherwise calculated under law. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5292 - Munoz

Tax Code

New §31.074, Tax Code, titled "Application of Tax Payments" provides the collector of a taxing unit shall apply a payment made by a property owner to the amount of tax due before applying any portion of the payment to a penalty or interest owed by the property owner, unless the property owner provides written instructions for a different application of the payment. New §33.01(g), Tax Code, notwithstanding any other provision of law, or the total amount of penalties and interest actually incurred or accrued on a delinquent tax, the total amount of penalties and interest that a person is liable for may not exceed the amount equal to 5% of the delinquent tax. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5303 - Troxclair

Tax, Government and Water Codes

This bill establishes new voting thresholds for adopting tax rates and issuing bonds by political subdivisions and taxing units. It adds provisions to Chapter 1253 of the Government Code, Chapter 26 of the Tax Code, and Subchapter H of the Water Code. Under the new §1253.004, Government Code, a political subdivision cannot issue general obligation bonds without a supermajority vote of at least 60% from its governing body. §26.0502, Tax Code, and §49.23604, Water Code, require higher approval percentages for adopting tax rates that exceed the voter-approval tax rate following a failure of a previous proposal. Specifically, at least 80% approval by governing body members is now necessary for both general taxing units and water districts. Identical Bill: SB 2529. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5357 - Luther

Tax Code

Amends §23.51(1), Tax Code, defines "qualified open-space land" as land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for 4 (from 5) of the preceding seven years ... Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 5442 - Bernal

Tax Code

Amends heading of §11.145, Tax Code, to "Income-Producing Tangible Personal Property" removes "having value of less than \$2,500". Provides a person is entitled to an exemption from taxation of \$100,000 of the appraised value of tangible personal property. See HJR 211. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5444 - Troxclair

Tax Code

New §26.042(e-1), Tax Code, provides the governing body of a school district may not adopt a tax rate under Subsection (e) for a tax year in which: (1) the governing body previously adopted a tax rate that exceeded the district's voter-approval tax rate; (2) an election was held under §26.08 for the purpose of determining whether to approve the district's adopted tax rate; and (3) the proposition to approve the district's adopted tax rate was not approved by the voters of the district at the election. Identical Bill: SB 1502. Last Action: 5/9/25: Laid on the table - Subject to call - See SB 1502.

HB 5445 - Martinez Fischer

Tax Code

New §11.136, Tax Code, titled "Residence Homestead of School District Employee", provides for an exemption from ad valorem taxation of a portion of the appraised value of the residence homestead of a school district employee. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5447 - Troxclair

Tax Code

Amends §5.07(g), Tax Code, requires that the form must be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form, other than an entry making a mathematical calculation. New §26.03(e), Tax Code, requires that for a taxing unit affected by this section, taxes in reinvestment zones must be calculated separately for each reinvestment zone. Amends §26.04(d-1), Tax Code, provides that the designated officer or employee must include a hyperlink on the form. Identical Bill: SB 1023. Last Action: 5/9/25: Laid on the table - Subject to Call - See SB 1023.

HB 5451 - Anchia

Tax Code

Amends §311.002(1), Tax Code, adds payments made as part of a reinvestment zone stability program to be included as a "project cost" in a tax increment financing project. New §311.0111, Tax Code, titled "Reinvestment Zone Stability Program" defines "legacy homeowner" and would allow a local government to offer a legacy homeowner an annual payment to offset the increase in ad valorem taxes imposed on their residence homestead that is attributable to the increase in property values associated with the development or redevelopment of property in the zone. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5478 - Kerwin

Tax Code

Amends §11.184, Tax Code, provides that an exemption under this section expires when the organization no longer owns the property or the comptroller determines based on factors the organization no longer qualifies. Requires notification of material changes to the comptroller and chief appraiser. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 5481 - Hinojosa

Tax Code

Amends §11.13(1), Tax Code, provides for the continuation of a residence homestead exemption from ad valorem taxation while the owner is temporarily absent because of service outside of the U.S. as a Foreign Service member. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5490 - Troxclair Tax, Election, Government, Health & Safety, Special District Local Laws and Codes

Requires a two-thirds majority approval to authorize the issuance of general obligation bonds or to approve an increase in an ad valorem tax rate. See HJR 213. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5502 - Vasut

Tax, Education, Special District Local Laws and Water Codes

Omnibus bill that provides for a new calculation of certain ad valorem tax rates of a taxing unit and the manner in which a proposed ad valorem tax rate that exceeds the voter-approval tax rate is approved. Repeals the following section of the Tax Code: §§26.012(8-a), (15), and (19); 26.013; 26.042; 26.0501(c); 26.063; and 26.075. Identical Bill: SB 3026. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5522 - Schofield

Tax, Property, and Penal Codes

New §31.039, Tax Code, titled "Tax Credit for Unauthorized Occupancy of Real Property", provides for a credit against ad valorem taxes imposed on real property during the time the property was occupied by an unauthorized occupant. See HJR 215. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5527 - Buckley

Tax Code

This bill redefines the governance structure of appraisal districts in Texas by amending provisions related to the board of directors and the ARB. Specifically, it establishes that the local administrative district judge will be the sole appointing authority for board members, a significant shift that centralizes the appointment process. Additionally, the bill streamlines the recall process for board members, stating that recalls must be initiated through a formal resolution from the governing body of the taxing unit and requiring notification of relevant parties by the chief appraiser. The bill mandates that no individual with a conflict of interest, such as a financial relationship with the appraisal district, can serve on the board, which emphasizes ethical governance. It designates specific roles and responsibilities to the taxpayer liaison officer, reinforcing their role as a facilitator without influence over appointments. The bill also stipulates two-year terms for board members with staggered expirations. Grounds for removal from the ARB are clearly enumerated, focusing on attendance and misconduct. To further clarify the governance structure, the bill repeals several outdated provisions and establishes that by January 1, 2026, all directors appointed under the previous systems will have their terms expire. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5578 - Darby

Tax Code

Amends §6.062, Tax Code, requires the posting of a notice on the county appraisal district's website, or county's Internet website, or their official social media page of a public hearing at which the board of directors of an appraisal district will consider the appraisal district budget. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HB 5588 - Harris

Tax Code

New §11.38, Tax Code, titled "Data Center Generating Electricity" provides for an exemption from ad valorem taxation of the total appraised value of real property used as a data center and the tangible personal property used by the data center to meet the data center's demand for energy. Identical Bill: SB 2222. Last Action: 6/2/25: Bill died due to procedural deadlines.

HB 5596 - Leo Wilson

Tax Code

Amends §26.012, Tax Code, defines "eligible coastal municipality", "misspent hotel occupancy tax revenue", and "misspent hotel occupancy tax revenue rate" and provides for a new calculation of the voter-approval tax rate for certain municipalities that receive hotel occupancy tax revenue. This bill only applies to the City of Galveston. Identical Bill: SB 2532. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 1 - Meyer

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used for the production of income. See HB 9. Last Action: 11/4/25: Election date.

HJR 23 - Flores

Constitutional Amendment

Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a school district of all or part of the appraised value of the residence homesteads of certain persons who are employed by the district. See HB 266. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 26 - Metcalf

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to make permanent the limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes. See HB 202. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 30 - Goodwin

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for a limitation on the maximum appraised value for ad valorem tax purposes of certain leased residential real property. See HB 203. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 31 - Guillen

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to define certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer. See HB 255. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 32 - Metcalf

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of certain commercial real property for ad valorem tax purposes. See HB 273. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HJR 34 - Guillen

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure and related improvements. See HB 247. Last Action: 11/4/25: Election date.

HJR 36 - Bell, Keith

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation. See HB 338. Identical Resolutions: HJR 39, HJR 50 SJR 21, SJR 22. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 39 - Metcalf

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation. See HB 356. Identical Resolutions: HJR 36, HJR 50, SJR 21, SJR 22. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 42 - Schofield

Constitutional Amendment

Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses. See HB 455. Identical Resolution: HJR 111. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 43 - Bell, Cecil

Constitutional Amendment

Proposing a constitutional amendment to exempt from ad valorem taxation the total market value of the residence homesteads of certain elderly persons and their surviving spouses. See HB 382. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 45 - Vasut

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes. See HB 375. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 50 - Bell, Cecil

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation. See HB 442. Identical Resolutions: HJR 36, HJR 39, SJR 21, SJR 22. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 53 - Bell, Cecil

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes. See HB 490. Identical Resolution: HJR 114. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 55 - Morales, Christina

Constitutional Amendment

Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district. See HB 378. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HJR 56 - Tepper

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to set lower limits on the maximum appraised value of residence homesteads and of real property other than a residence homestead for ad valorem tax purposes and to make permanent the limit on the maximum appraised value of real property other than a residence homestead. See HB 398. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 57 - Cain

Constitutional Amendment

Proposing a constitutional amendment dedicating certain general revenue that would otherwise be transferred to the economic stabilization fund to reducing school district maintenance and operations ad valorem taxes. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 59 - Bucy

Constitutional Amendment

Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes that the political subdivision may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses. See HB 670. Identical Resolution: SJR 26. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 64 - Harrison

Constitutional Amendment

Proposing a constitutional amendment to abolish ad valorem taxes. See HB 698. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 66 - Bernal

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation income-producing tangible personal property for a certain period of time. See HB 399. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 67 - Bernal

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver of an individual who is eligible to receive long-term services and supports under the Medicaid program while the individual is on a waiting list for the services and supports. See HB 511. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 68 - Bernal

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on certain residence homesteads following a substantial school tax increase. See HB 642. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 71 - Schofield

Constitutional Amendment

Proposing a constitutional amendment providing that a residence homestead is not subject to seizure or sale for delinquent ad valorem taxes. Last Action: 6/2/25; Bill died due to procedural deadlines.

HOUSE BILLS

HJR 72 - Noble

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property that is the primary residence of an adult who has an intellectual or developmental disability and who must be related to the owner or trustee of the property within a certain degree by consanguinity. See HB 972. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 73 - Wilson

Constitutional Amendment

Proposing a constitutional amendment to authorize a limitation on the total amount of ad valorem taxes that a political subdivision other than a school district, county, municipality, or junior college district may impose on the residence homesteads of certain low-income persons who are disabled or elderly and their surviving spouses. See HB 982. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 74 - Toth

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a residence homestead for ad valorem tax purposes for the first tax year that the owner of the property qualifies the property for a residence homestead exemption is the market value of the property and that, if the owner purchased the property, the purchase price of the property is considered to be the market value of the property for that tax year and to limit increases in the appraised value of the homestead for subsequent tax years based on the inflation rate. See HB 963. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 82 - Raymond

Constitutional Amendment

Proposing a constitutional amendment to provide for an exemption from ad valorem taxation by certain political subdivisions of a portion of the market value of the residence homestead of the parent or guardian of a person who is disabled and who resides with the parent or guardian. See HB 1548. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 83 - Raymond

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of standards that address accessible design of buildings or other facilities. See HB 1547. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 88 - Zwiener

Constitutional Amendment

Proposing a constitutional amendment to authorize the commissioner's court of a county to exempt from ad valorem taxation by each political subdivision that taxes the property the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system. See HB 1256 and HB 3637. Identical Resolution: SJR 60. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 96 - Jones, Venton

Constitutional Amendment

Proposing a constitutional amendment authorizing the commissioner's court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead. See HB 1367. Identical Resolution: SJR 31. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HJR 97 - Raymond

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property that arises from the use of xeriscape on the property. See HB 1370. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 99 - Harris, Cody

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail. See HB 1399. Identical Resolution: SJR 46. Last Action: 11/4/25; Election date.

HJR 101 - Metcalf

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of certain commercial real property for ad valorem tax purposes. See HB 1430. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 102 - Gervin-Hawkins

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of residential real property that arises from the installation in the property of certain energy efficiency-related improvements. See HB 1483 and HB 2039. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 104 - Barry

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to make permanent the limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes. See HB 1622. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 105 - Button

Constitutional Amendment

Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that a county may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses. See HB 1648. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 106 - Louderback

Constitutional Amendment

Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation of all or part of the appraised value of the residence homesteads of certain peace officers. See HB 1688. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 111 - Shaheen

Constitutional Amendment

Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses. See HB 1829. Identical Resolution: HJR 42. Last Action: 6/2/25; Bill died due to procedural deadlines.

HOUSE BILLS

HJR 114 - Cook

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes. See HB 1898. Identical Resolution: HJR 53. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 117 - Lopez, Janie

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation all or part of the market value of the residence homesteads of certain disabled veterans and their surviving spouses. See HB 1932. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 119 - Campos

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of such a veteran based on the disability rating of the veteran. See HB 2032. Identical Resolution: SJR 77. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 133 - Turner

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a veteran who died as a result of a condition or disease that is presumed under federal law to have been service-connected. See HB 2508. Last Action: 11/4/25; Election date.

HJR 142 - Money

Constitutional Amendment

Proposing a constitutional amendment to abolish ad valorem taxes. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 145 - Metcalf

Constitutional Amendment

Proposing a constitutional amendment exempting tangible personal property from ad valorem taxation. See HB 3064. Identical Resolutions: HJR 171 and SJR 25. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 147 - Bhojani

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for a limitation on the maximum appraised value for ad valorem tax purposes of residential real property leased to an elderly person. See HB 3130. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 153 - Dean

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for a reduction of the appraised value of a residence homestead for ad valorem tax purposes for the first tax year in which the owner qualifies the property for a residence homestead exemption based on the amount by which the limitation on increases in the appraised value of a residence homestead reduced the appraised value of the owner's former residence homestead for the last tax year in which the owner qualified the former residence homestead for a residence homestead exemption. See HB 3212. Last Action: 6/2/25; Bill died due to procedural deadlines.

HOUSE BILLS

HJR 154 - Turner

Constitutional Amendment

Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of an individual's residence homestead and providing for the adjustment of the exemption amount in subsequent years to reflect inflation. See HB 3239. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 157 - Landgraf

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the amount of the appraised value of real property that arises from the installation or construction on the property of a generator that is primarily for the production and distribution of energy for on-site use. See HB 3390. Identical Resolution: SJR 73. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 159 - Perez, Vince

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to prohibit an individual from receiving an exemption from ad valorem taxation of the individual's residence homestead if the homestead is occupied by a registered sex offender. See HB 3499. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 167 - Lowe

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to limit the maximum appraised value of a residence homestead for ad valorem tax purposes to the lesser of the most recent market value of the residence homestead or 115 percent, or a greater percentage, of the appraised value of the residence homestead for the last year in which the residence homestead was appraised for ad valorem tax purposes, to limit the frequency of the reappraisal of a residence homestead for those purposes, and to permit the voters of a county to establish a higher limitation on the maximum appraised value of a residence homestead for those purposes. See HB 3823. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 168 - Hopper

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the appraised value of certain land that is located in a priority groundwater management area and is not irrigated. See HB 3935. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 171 - Money

Constitutional Amendment

Proposing a constitutional amendment exempting tangible personal property from ad valorem taxation. See HB 4360. Identical Resolutions: HJR 145 and SJR 25. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 172 - Pierson

Constitutional Amendment

Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a political subdivision of all or part of the appraised value of the residence homestead of a peace officer employed by the political subdivision. See HB 4060. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HJR 173 - Vasut

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a parcel of real property for ad valorem tax purposes for the first tax year in which the owner owns the property on January 1 is the market value of the property and that, if the owner purchased the property, the purchase price of the property is considered to be the market value of the property for that tax year and to limit increases in the appraised value of the property for subsequent tax years based on the inflation rate. See HB 4082. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 174 - Button

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain perishable inventory held for sale at retail. See HB 4083. Identical Resolution: SJR 78. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 176 - Patterson

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homesteads of certain disabled first responders and their surviving spouses. See HB 4090. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 178 - Vasut

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a parcel of single-family residential real property for ad valorem tax purposes for the first tax year in which the owner owns the property on January 1 is the market value of the property and that, if the owner purchased the property, the purchase price of the property is considered to be the market value of the property for that tax year and to limit increases in the appraised value of the property for subsequent tax years based on the inflation and population growth rates. See HB 4217. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 179 - Dorazio

Constitutional Amendment

Proposing a constitutional amendment to exempt from ad valorem taxation the total market value of the residence homesteads of certain elderly persons and their surviving spouses. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 183 - Noble

Constitutional Amendment

Proposing a constitutional amendment establishing the property tax reduction fund to reduce school district maintenance and operations ad valorem taxes and dedicating certain unencumbered general revenue and certain general revenue that would otherwise be transferred to the economic stabilization fund to that fund. See HB 4326. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 187 - Cook

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation a percentage of the assessed value of property owned by certain disabled veterans. See HB 4321. Last Action: 6/2/25: Bill died due to procedural deadlines.

HOUSE BILLS

HJR 193 - Hooper Constitutional Amendment
Proposing a constitutional amendment repealing the provisions that require that land be devoted to agricultural use for a specified period to be eligible for appraisal for ad valorem tax purposes on the basis of its productivity value and that subject land appraised on that basis to an additional tax when the land is diverted to a purpose other than agricultural use or sold. See HB 4959. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 194 - Hooper Constitutional Amendment
Proposing a constitutional amendment to authorize the legislature to provide for credits against the ad valorem taxes imposed by a school district on the property of certain persons who provide an educational alternative for a child eligible to attend a public school in the district. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 195 - Dutton Constitutional Amendment
Proposing a constitutional amendment to lengthen the period for redeeming the residence homestead of an elderly person sold at an ad valorem tax sale. See HB 3581. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 196 - Dutton Constitutional Amendment
Proposing a constitutional amendment requiring the periodic review of state and local tax preferences and the expiration of certain tax preferences if not reauthorized by law. See HB 3279. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 199 - Perez, Vince Constitutional Amendment
Proposing a constitutional amendment to authorize the legislature to provide for a temporary local option exemption from ad valorem taxation by a political subdivision of the total market value of surplus real property a person purchases from a school district. See HB 5096. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 200 - Bryant Constitutional Amendment
Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation by a school district of a portion of the market value of certain leased residential real properties, to establish and prescribe the permissible uses of the property tax relief to rental households fund, and to include payments from the property tax relief to rental households fund in the exception of certain appropriations to pay for ad valorem tax relief from the constitutional limitation on the rate of growth of appropriations. See HB 5166. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 202 - Phelan Constitutional Amendment
Proposing a constitutional amendment to provide for an exemption from ad valorem taxation of the total market value of real property on which the ad valorem taxes have been prepaid and to establish the prepaid property tax trust fund to provide annual distributions to political subdivisions affected by the exemption. See HB 5210. Last Action: 6/2/25; Bill died due to procedural deadlines.

HJR 209 - Bhojani Constitutional Amendment
Proposing a constitutional amendment to authorize the legislature to provide for a one-time credit against the ad valorem taxes imposed by a political subdivision on the first property that a person purchases and qualifies as the person's residence homestead and to provide for the reimbursement of political subdivisions for the revenue loss incurred as a result of the credit. Last Action: 6/2/25; Bill died due to procedural deadlines.

HOUSE BILLS

HJR 211 - Bernal

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used for the production of income. See HB 5442. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 213 - Troxclair

Constitutional Amendment

Proposing a constitutional amendment to require a supermajority vote to authorize a political subdivision to issue general obligation bonds. See HB 5490. Last Action: 6/2/25: Bill died due to procedural deadlines.

HJR 215 - Schofield

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed on real property occupied by a person who entered the property without the consent of the owner. See HB 5522. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 4 - Bettencourt

Tax and Education Codes

Amends §11.13(b), Tax Code, increases the amount of the exemption of residence homesteads from ad valorem taxation by a school district to \$140,000 (from \$100,000) and protects school districts against the loss of revenue by providing additional state aid to offset the funding shortfalls caused by the increasing exemptions. The bill also introduces extensive adjustments to how property tax assessments and calculations will be performed, particularly for the 2025 tax year. It provides for provisional appraisal rolls to reflect any legal changes swiftly and requires taxes for supplemental bills to be due upon receipt and delinquent if unpaid by the following March 1. See SJR 2. Identical Bill: HB 2611. Last Action: 6/16/25: Signed by the Governor. 6/16/25: Effective immediately; except Article 1 takes effect only upon passage of SJR 2.

SB 23 - Bettencourt

Tax and Education Codes

The bill provides for an increase in the amount of the exemption from ad valorem taxation by a school district of the appraised value of the residence homestead of a person who is elderly or disabled from the current \$10,000 to \$60,000 and protects school districts against the losses in local revenue. See SJR 85. Last Action: 6/16/25: Signed by the Governor. 6/16/25: Effective immediately; except Article 1 takes effect only upon passage of SJR 85.

SB 32 - Bettencourt

Tax Code

Amends heading of §11.145, Tax Code, to "Income-Producing Tangible Personal Property" (removes "having a value of less than \$2,500"). The bill provides for an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property that is held or used for the production of income. The exemption is now at \$25,000 (from less than \$2,500). The bill also has a franchise tax credit for the payment of certain ad valorem taxes. See SJR 81. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 244 - Flores

Tax Code

Amends §23.23, Tax Code, provides that the appraised value of a residence homestead for the first tax year that the owner qualifies the property for an exemption under §11.13 is equal to the market value of the property. Notwithstanding §23.01, the appraised value of the property for each subsequent tax year until the tax year in which the limitation provided by this subsection expires is equal to the sum of: the appraised value of the property for the preceding tax year; and the market value of all new improvements to the property. Provides that notwithstanding Subsection (a), if the owner of real property qualifies the property for an exemption under §11.13 and the owner acquired the property as a bona fide purchaser for value, the purchase price of the property paid by the property owner is considered to be the market value of the property for the first tax year that the owner qualifies the property for the exemption. This provision will not apply under certain circumstances. Provides procedures on how to apply for the limitation on appraised value. See SJR 15: Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 247 - Flores

Local Government Code

Amends §140.011(a) (2), Local Government Code, to define "local government" as a municipality wholly or partly located in a county described by Paragraph (B) or (C); a county in which a U.S. military installation is wholly or partly located; and a county adjacent to a county described by Paragraph (B) as it relates to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans. Identical Bills: HB 244 and HB 1383. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 320 - Creighton

Tax Code

Amends §23.23(a), Tax Code, limits the increase in the appraised value of a residence homestead for ad valorem tax purposes to 5% (from 10%). See SJR 21. Identical Bills: SB 321, HB 338, HB 356, and HB 442. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 321 - Kolkhorst

Tax Code

Amends §23.23(a), Tax Code, limits the increase in the appraised value of a residence homestead for ad valorem tax purposes to 5% (from 10%). See SJR 22. Identical Bills: SB 320, HB 338, HB 356, and HB 442. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 322 - Kolkhorst

Tax Code

Amends §23.231, Tax Code, provides that this section does not apply to a mineral interest. Limits the increase in the appraised value to 10% (from 20 %) and extends the program until December 31, 2031 (from 2026). Makes conforming changes. See SJR 23. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 370 - Perry

Tax and Government Codes

Amends §25.025(a), Tax Code, adds a current of former employee of the AG and "a family member of the current of former employee" and "a current of former employee of a public defender's office" to the list whose address is confidential. Removes "a current of former attorney for the Department of Family and Protective Services" from the list whose address is confidential. Amends §25.025(a-1), Tax Code, and defines "family member" as a minor child, adult child, spouse or surviving spouse. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

SB 402 - Paxton

Tax Code

Amends §1.071, Tax Code, provides for the Comptroller to prescribe a form for a person to request a refund of certain ad valorem taxes and provides for the procedure for a person to request such a refund. Identical Bill: HB 1979. Last Action: 5/30/25: Signed by the Governor. 9/1/25: Effective date.

SB 403 - Middleton

Government Code

New §403.108, Government Code, titled "Dedication of Certain State Money for Ad Valorem Tax Relief" and provides for the dedication of certain state money for ad valorem tax relief. Identical Bill: HB 5276. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 419 - Middleton

Tax Code

Amends §23.26(d), Tax Code, provides that to determine the market value of solar energy property using the cost method of appraisal, the chief appraiser shall: (3) calculate the depreciated value of the property by using a useful life of not less than 35 years. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 438 - Hinojosa

Tax and Government Codes

Amends §25.025, Tax Code, adds a current or former administrative law judge for the State Office of Administrative Hearings whose addresses are confidential. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 459 - Middleton

Tax Code

This bill exempts tangible personal property from ad valorem taxes and makes conforming changes throughout the Tax Code. See SJR 25. Identical Bill: HB 3064. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 467 - Paxton

Tax Code

New §11.351, Tax Code, titled "Temporary Exemption for Improvement to Residence Homestead Destroyed by Fire", provides that a person is entitled to an exemption from taxation by a taxing unit of the appraised value of an improvement to the person's residence homestead that is completely destroyed by fire. The exemption is only for the tax year in which the fire occurs. Provides for how the exemption is calculated and how to submit the application. See SJR 84. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date; upon passage of HJR 84.

SB 472 - Sparks

Tax Code

New §42.23(j), Tax Code, provides that a chief appraiser, appraisal district, or ARB may not bring a counterclaim in an appeal brought under this chapter. Repeals §42.02, Tax Code. Makes conforming changes. Identical Bill: HB 3403. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 477 - Middleton

Tax Code

Amends §23.23, Tax Code, provides that the appraised value of a residence homestead for a tax year is equal to the market value of the property for the first tax year that the owner qualified the property for an exemption under §11.13. If the owner of real property qualified the property for an exemption under §11.13 and the owner acquired the property as a bona fide purchaser for value, the appraised value of the property is equal to the purchase price of the property paid by the owner. Provides how to calculate the exemption if the owner qualified the property for an exemption before 2026. Repeals the following sections of the Tax Code: §23.23(e), (f), and (g). Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 479 - Middleton

Government Code

Amends §403.301(2), Government Code, defines "eligible school district" as a district that the comptroller has determined: (C) in the most recent study, the aggregate local value of all of the categories of property sampled by the comptroller is not less than 80% (from 90%) of the lower ... Amends §403.302(c), Government Code, provides that in determining whether the local value for a school district is valid, the comptroller shall use a margin of error that does not exceed 10% (from 5%) unless the comptroller determines that the size ... Makes conforming changes. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 488 - Kolkhorst

Tax Code

Amends heading of §11.261, Tax Code, to "Limitation of Tax Imposed by Taxing Unit Other Than School District on Homesteads of Individuals Who Are Disabled or Elderly". Provides a taxing unit other than a school district with the authority to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses. See SJR 26. Identical Bill: HB 670. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 489 - Miles

Government Code

Amends §403.612, Government Code, provides a requirement that a person provide or contribute to the cost of child care for the person's full-time employees in order to be eligible to receive a limitation on the taxable value of the person's property for school district M&O ad valorem tax purposes. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 491 - Miles

Tax Code

Amends §25.025(a), Tax Code, adds an employee of a public defender's to the list whose address is confidential. Removes from the list a current or former attorney for the Department of Family and Protective Services. Identical Bill: HB 1798. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 634 - Eckhardt

Tax, Education and Government Codes

New §11.13(n-2), Tax Code, allows the governing body of a taxing unit to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead. The amount of the exemption may not be less than \$5,000. See SJR 30. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 652 - West

Tax Code

New §11.13(s), Tax Code, provides authority to a commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead. See SJR 31. Identical Bill: HB 1367. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 675 - Hughes

Tax Code

Amends §11.43, Tax Code, provides that the identifying information that is required to be included in an application for an exemption from ad valorem taxation now includes a license to carry a handgun number. New §11.43(j-1), Tax Code, requires a chief appraiser to destroy a copy of a driver's license, state-issued personal ID certificate, or license to carry a handgun required to be submitted by a person under this section on the written request of the person. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 678 - Hughes

Tax Code

New §23.025, Tax Code, titled "Reappraisal of Property Destroyed or Damaged by Fire", provides for the reappraisal for ad valorem taxation purposes of certain property completely destroyed or partially damaged by an accidental fire. Defines "qualified property" and "real property". Requires the Comptroller to develop guidelines for the reappraisal. Provides the calculation method by which the chief appraiser shall reappraise the property. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 749 - Kolkhorst

Tax, Government, Special Districts and Water Codes

Amends §26.012(19), Tax Code, removes "a junior college district" and "a hospital district" from the definition of "special taxing district" as it relates to the adoption of an ad valorem tax rate by certain special districts and voter approval of a proposed ad valorem tax rate that exceeds the voter-approval tax rate. New §26.013(c), Tax Code, provides that this subsection (Unused Increment Rate) applies only to a junior college district, a hospital district, or a taxing unit to which former §49.236, Water Code, applied in the 2025 tax year. Notwithstanding Subsection (b)(2), for each tax year before the 2026 tax year, the foregone revenue amount of a taxing unit to which this subsection applies is considered to be zero. This subsection expires December 31, 2028. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 773 - Eckhardt

Tax Code

Amends §11.18(a), Tax Code, and provides for an exemption from ad valorem taxation of real property owned by a charitable organization. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 850 - Middleton

Tax and Government Codes

New §1.072, Tax Code, titled "Application for Tax Refund", provides that a person may but is not required to apply for a refund of taxes due to the person under this title if the amount of the refund is at least \$20.00. Amends §31.071, Tax Code, removes provisions that previously denied interest on refunds and mandates that if refunds are not paid within specified periods, interest must be included at an annual rate of 12%. Then refunds must be made within 60 days and if the reimbursement is not made due to an act or omission of the chief appraiser, the appraisal district shall reimburse the collector for any interest required to be included. Amends §31.11, Tax Code, details how refunds will be addressed. The bill makes conforming changes throughout the Tax Code. Repeals §§33.11(d) and (i), Tax Code. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

SB 899 - Blanco

Local Government Code

Amends heading to §140.111, Local Government Code, to "Local Governments Disproportionately Affected by Property Tax Relief for Disabled Veterans and Surviving Spouses of Certain Armed Services Members". Defines "qualified local government" as a local government entitled to a "military exemption" (from disabled veteran) assistance payment. Provides that to serve the state purpose of ensuring that the cost of providing ad valorem tax relief to disabled veterans and surviving spouses of members of the armed services killed or fatally injured in the line of duty is shared equitably among the residents of this state, a local government is entitled to a "military exemption" (from disabled veteran) assistance payment from the state for each fiscal year that the local government is a qualified local government. Makes conforming changes. Identical Bill: HB 5217. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 973 - Eckhardt

Tax Code

Amends §25.027(b), Tax Code, provides that the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property does not apply to: an aerial photograph that depicts more than one separately owned building; a street level photograph of only the exterior of a building; or a field record or overhead sketch of the property that depicts only: the outline of one or more buildings on the property; the general landscape features of the property, including ponds, pools, and walls; and the dimensions of or distances between the buildings and features depicted. Amends §25.18(a), Tax Code, provides that each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors. The plan may not include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements of §23.01(a) - The last provision was found in SB 2538. Last Action: 6/22/25: Filed without the Governor's signature. 9/1/25: Effective date.

SB 974 - Eckhardt

Tax Code

New §6.411(b-1), Tax Code, provides that a member of the board of trustees of an independent school district or an employee of the district commits an offense if the member or employee communicates with a member of the ARB who is employed by the school district as a teacher with the intent to influence a decision by the member in the member's capacity as a member of the ARB. Amends §6.412(c), Tax Code, allows a person employed by a school district as a teacher to serve on the ARB. Last Action: 6/22/25: Vetoed by the Governor.

SB 982 - Hughes

Tax Code

Amends Chapter 42, Tax Code by adding new Subchapter B-1 titled "Review of Certain Appraisal Review Board Orders by Justice Court", provides that as an alternative to bringing an appeal of an order of an ARB to a district court, a property owner may bring an appeal to a justice court if: the appeal relates only to a determination of appraised value, inequality of appraisal, or eligibility for an exemption from taxation; and the amount of taxes due on the portion of the taxable value of the property that is in dispute, calculated using the preceding year's tax rates, is \$20,000 or less. Describes how venue is chosen. Allows the appraisal district to be represented by legal counsel. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 994 - Nichols

Tax Code

New §11.162, Tax Code, titled "Animal Feed Held for Sale at Retail", provides an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail. See SJR 46. Identical Bill: HB 1399. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1023 - Bettencourt

Tax Code

Amends §5.07(g), Tax Code, requires that the form must be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form, other than an entry making a mathematical calculation. Amends §26.03, Tax Code, requires that for a taxing unit affected by this section, taxes in reinvestment zones must be calculated separately. Amends §26.04(d-1), Tax Code, provides that the designated officer or employee must include a hyperlink on the form. Identical Bill: HB 5447. Last Action: 5/27/25: Signed by the Governor. 1/1/26: Effective date.

SENATE BILLS

SB 1051 - Hinojosa

Tax Code

The bill provides for the calculation of certain ad valorem tax rates of a taxing unit for a year in which the property owner provides notice that the owner intends to appeal an order of an ARB determining a protest by the property owner. Amends §26.012, Tax Code, defines "anticipated substantial litigation", "associated business entry", "contested taxable value", and "uncontested taxable value" to allow for better clarity in the tax assessment process. New §41.48, Tax Code, titled "Notice of Certain Appeals; Submission by Property Owner", provides that not later than July 1, the chief appraiser shall notify: each owner of property located in the appraisal district that had a taxable value in the preceding year that was one of the 20 highest in the appraisal district that the owner may have to comply with the requirements of this section; and each taxing unit wholly or partly located in the appraisal district of the name of each owner described by Subdivision (1) who owns property located in the taxing unit. Describes what a property owner or associated business entity of the owner who intends to file an appeal under Chapter 42 must file and when it must be filed. The bill aims to streamline processes and ensure that property tax calculations fairly consider outgoing disputes over property values while maintaining transparency. Identical Bill: HB 3094. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1052 - Hinojosa

Tax Code

The bill provides for the calculation of certain ad valorem tax rates of a taxing unit for a year in which a property owner provides notice that the owner intends to appeal an order of an ARB determining a protest by the owner. Amends §26.012, Tax Code, defines "affected taxing unit", "anticipated substantial litigation", "associated business entity", "contested taxable value" and "uncontested taxable value". New §41.48, Tax Code, titled "Notice of Certain Appeals; Submission by Property Owner", provides that not later than July 1, the officer or designated employee of a taxing unit shall notify each property owner in the taxing unit who owns property that had a taxable value in the preceding tax year that was one of the 10 highest in the taxing unit that the owner may have to comply with the requirements of this section. Provides that a property owner or associated business entity of the owner that intends to file an appeal under Chapter 42 that is part of anticipated substantial litigation shall submit certain items and list what they are. Identical Bill: HB 3093. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1106 - Parker

Tax and Local Government Codes

Amends §26.17(b), Tax Code, provides that the database must include, with respect to each property listed on the appraisal roll for the appraisal district: for each public improvement district established under Chapter 372 or 382, Local Government Code, in which the property is located: (A) the name of the district; (B) the total assessment levied against the property by the district; (C) the amount of the annual assessment levied against the property by the district; and (D) if applicable, the amount of each periodic installment levied against the property by the district. Identical Bill: HB 2615. Last Action: 5/19/25: Signed by the Governor. 1/1/26: Effective date.

SENATE BILLS

SB 1126 – Middleton

Tax Code

New §11.136, Tax Code, titled "Residence Homestead of Certain Partially Disabled Veterans", provides for an exemption from ad valorem taxation of part of the appraised value of the residence homestead of a disabled veteran, who has a disability rating of at least 10% but less than 100%, or the surviving spouse of such a veteran based on the disability rating of the veteran. Amends the heading of §26.1127, Tax Code, to "Calculation of Taxes on Residence Homestead of Certain Disabled Veterans or Surviving Spouse of Certain Disabled Veterans". Identical Bill: HB 2032. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1163 – Hughes

Tax Code

Amends §41.45, Tax Code, provides that on request to the ARB before the date of the hearing, a property owner or a person designated by the property owner as the owner's agent is entitled to one postponement of the hearing to a later date. Provides that "good cause" includes that the property owner or owner's agent was unable to attend the scheduled hearing because they were appearing before a different panel of the same ARB at the time of the scheduled hearing. A property owner's agent does not include a person who is a property tax consultant. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1201 – Sparks

Tax Code

Amends §23.23(a), Tax Code, provides that an appraisal office may "adjust" (from increase) the appraised value of a residence homestead for a tax year to an amount not to exceed the lesser of: the market value of the property for the most recent tax year that the market value was determined by the appraisal office; if the market value of the property has increased from the most recent tax year, the sum of 3% (from 10%) of the appraised value of the property and states that if the market value of the property has decreased from the most recent tax year, the sum of: the appraised value of the property for the preceding tax year minus the percentage of the appraised value of the property proportionate to the percentage of the decreased market value; and the market value of all new improvements to the property. Identical Bill: HB 4191. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1237 – Paxton

Tax Code

Amends §11.18(d), Tax Code, provides an exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age without regard to the residents' ability to pay; or: 13 (B) as an organization that provides charitable housing and services in an amount that is not less than 4% of their net resident revenue. Makes conforming change in 19 (c). To be eligible for the exemption a charitable organization must: have been in existence for at least 20 years; or be under common control with an organization that: is described in Subdivision (1); and performs a charitable function described by Subsection (d). Amends §11.18(k), Tax Code, defines "charitable housing and services" and "charity care". Identical Bill: HB 2525. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 1352 - Hinojosa, Adam

Tax Code

New §11.43(d-1), Tax Code, provides that if the chief appraiser extends the deadline for a property owner to file a rendition statement or property report to May 15, the deadline for filing an application for an exemption must also be extended to May 15. Additionally, the chief appraiser has the authority to further extend the exemption application deadline by up to 60 days for good cause shown. Amends §11.4391(b), Tax Code, that property owners are liable to each taxing unit allowing the exemption for a penalty. The criteria for calculating the penalty now includes two options: The lesser of 10% of the difference between the current tax imposed and the tax that would have been imposed; or 10% of the tax imposed on the inventory or property consisting of freeport goods. New §21.09(b-1), Tax Code, provides property owners with additional time to file both the rendition statement and the allocation application form. Amends §21.10(b), Tax Code, specifies that the penalty for a property owner, if their application is approved, will be the lesser of two amounts: (1) 10 percent of the difference in tax amounts without and with the allocation, or (2) 10% of the tax amount with the allocation. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

SB 1412 - Nichols

Tax Code

Amends §23.751, Tax Code, requires the chief appraiser to accept and approve or deny an application for the appraisal of land for ad valorem tax purposes as qualified timber land after the deadline for filing the application has passed if: the land was qualified as timber land in the preceding year; the ownership of the land changes as a result of the death of the owner of the land; and the application is filed timely by required persons. Identical Bill: HB 3370. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1449 - Bettencourt

Tax and Education Codes

Amends §26.042, Tax Code, defines "disaster debris cost" and "disaster debris rate" and provides for a calculation for the new disaster debris rate. Provides that §26.042(a-2) only applies to a taxing unit that is wholly or partially located in a declared disaster area relating to the cost to remove debris or wreckage in the taxing unit and provides how to calculate the voter-approval tax rate. Repeals §26.042(d) Tax Code. Identical Bills: HB 30, HB 763 and HB 1131. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1453 - Bettencourt

Tax and Education Codes

Amends §26.012(3), Tax Code, provides that the term "current debt" is expanded to include "service" and is defined as the "minimum dollar amount required to be expended for" debt service for the current year. Amends §26.04(e), Tax Code, introduces the term "minimum dollar" to specify the minimum principal and interest amount required for debt servicing from property tax revenue. Changes the wording from "that will" to "required to", clarifying the necessity of the principal and interest payments. New §26.05(a-1) is added, allowing the governing body of a taxing unit to approve a rate that exceeds the rate determined under Subsection (a)(1) provided specific conditions are met, including: a motion that states the current rate, proposed rate, the difference between them, and the purpose for the excess revenue and approval of the motion by at least 60% of the governing body members. New Subsection (a-2) is added, establishing that if a rate exceeding the determined rate is approved, it will be deemed the current debt rate for that tax year. This requires a recalculation of the voter-approval tax rate based on this new current debt rate. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date.

SENATE BILLS

SB 1463 – Hinojosa

Tax Code

Amends §25.025(a), Tax Code, removes “a current or former attorney for the Department of Family and Protective Services” from the list whose address is confidential in appraisal records and adds “a member of the governing board of an institution of higher education or a private or independent institution; the chancellor or other chief executive officer of a university system; and the president or other chief executive officer of an institution of higher education.” Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1475 – Hall

Tax, Election and Government Codes

New §6.231(b-1), Tax Code, specifies that part of the annual continuing education requirement (20 hours) must include no more than 10 hours of instruction on the duties of an election officer. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1481 – Hall

Tax Code

New §11.161(c), Tax Code, provides that for purposes of Subsection (a), farm or ranch products may be produced by hydroponic farming. Amends §23.42(d)(1), Tax Code, by stating that “agriculture” means the use of land to produce plant or animal products, including fish or poultry, under natural conditions, including hydroponic farming. Makes a conforming change to §23.51(2), Tax Code. Identical Bill: HB 4759. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1502 – Bettencourt

Tax Code

New §26.042(e-1), Tax Code, prohibits the governing body of a school district from adopting a tax rate under Subsection (e) (when increased expenditure of money by a school district is necessary to respond to a disaster including a tornado, hurricane, flood, wildfire, etc.) for a tax year in which: the governing body previously adopted a tax rate that exceeded the district’s voter-approval tax rate; an election was held under §26.08 for the purpose of determining whether to approve the district’s adopted tax rate; and the proposition to approve the district’s adopted tax rate was not approved by the voters of the district at the election. Identical Bill: HB 5444. Last Action: 5/24/25: Signed by the Governor. 1/1/26: Effective date.

SB 1531 – Hinojosa

Tax Code

New §31.062, Tax Code, titled “Electronic Tax Payments” defines “electronic payment” as payment made by credit card, debit card, or electronic check. Requires assessor-collectors to establish procedures by which to accept electronic payments for ad valorem taxes. Makes conforming changes. Identical Bill: HB 3473. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 1546 - Perry

Tax Code

New §23.424, Tax Code, titled "Eligibility of Land Subject to Right-of-Way", provides that a designation of land for agricultural use under this subchapter does not end if: a portion of the land is taken through the exercise of the power of eminent domain for use as a right-of-way; and the portion of the land not taken through the exercise of the power of eminent domain, regardless of the size of that portion, otherwise qualifies for the designation. New §23.527, Tax Code, titled "Qualification of Land Subject to Right-of-Way", provides that The eligibility of land for appraisal under this subchapter does not end if: a portion of the land is taken through the exercise of the power of eminent domain for use as a right-of-way; and the portion of the land not taken through the exercise of the power of eminent domain, regardless of the size of that portion, otherwise qualifies for appraisal under this subchapter. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1569 - King

Tax Code

Amends §25.025(a), Tax Code, removes "a current or former attorney for the Department of Family and Protective Services" from the list whose address is confidential and adds: "a member of the governing board of an institution of higher education or a private or independent institution of higher education, as those terms are defined by §61.003, Education Code; the chancellor or other chief executive officer of a university system, as defined by §61.003, Education Code; and the president or other chief executive officer of an institution of higher education or a private or independent institution of higher education, as those terms are defined by §61.003, Education Code. Identical Bill: HB 4136. Last Action: 5/24/25: Signed by the Governor. 9/1/25: Effective date.

SB 1605 - Hinojosa, Adam

Government Code

New §403.302(b-1), Government Code, states that in conducting the study, the comptroller shall, when determining the value of land that is appraised as a census of properties in a school district, including land that is appraised on the basis of its productive capacity, ensure that appropriate adjustments are made in the study to account for adjustments made to the value, including the productivity value if applicable, of individual properties included in the census of properties resulting from protests determined under §41.43, Tax Code. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1633 - Campbell

Tax Code

New §11.325, Tax Code, titled "Water Conservation Systems", allows a county commissioners court to adopt an exemption from ad valorem taxation by each taxing unit that taxes the property of the portion of the appraised value of a person's property that is attributable to the installation in or on the property of certain water conservation systems. See SJR 60. Identical Bills: HB 1256 and HB 3637. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 1749 - Creighton

Tax, Government, Election and Transportation Codes
Amends §25.025(a), Tax Code, removes "a current or former attorney for the Department of Family and Protective Services" from the list whose address is confidential and adds "a current or former county clerk, district clerk, or county and district clerk, or a current or former employee of the office of a county clerk, district clerk, or county and district clerk; a current or former employee whose duties relate to court administration, including a court clerk, court coordinator, court administrator, law clerk, or staff attorney; and a current or former employee of the Office of Court Administration of the Texas Judicial System and entities administratively attached to the office." Identical Bill: HB 5080. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1754 - Birdwell

Tax and Local Government Codes
New §312.0022, Tax Code, titled "Prohibition on Abatement of Taxes on Certain Renewable Energy Facility Property", defines "qualifying battery energy storage facility", renewable energy facility, solar power generation facility", and "wind power generation facility" and prohibits the governing body of a taxing unit from entering into an agreement to exempt from taxation a portion of the value of real property on which a renewable energy facility is located or planned to be located during the term of the agreement, or of tangible personal property that is located or planned to be located there. Makes conforming changes in the Local Government Code. Identical Bill: HB 4057. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1913 - Eckhardt

Tax and Government Codes
Amends §5.102, Tax Code, a new subsection (f) is added, requiring the comptroller to prepare an annual report summarizing the findings of reviews conducted that year. The report must be included in the report required under §5.10. Specific details to be included in the report are outlined, including the number of appraisal districts reviewed, recommendations made, the percentage change in those recommendations compared to the previous year, the number of appraisal districts subject to another subsection, and any additional information the comptroller finds necessary. Amends §403.3011(2), Government Code, removes a previous criterion (D) regarding compliance of the appraisal district with scoring requirements from the comptroller's review under §5.102, Tax Code. Identical Bill: HB 2553. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 1920 - West

Tax Code
New §11.43(t), Tax Code, provides notwithstanding subsections (a) and (c), the chief appraiser of an appraisal district in which property described by §11.17 (cemeteries) is located shall grant the exemption authorized by that section (a person is entitled to an exemption from taxation of the property he owns and uses exclusively for human burial and does not hold for profit) for the property if: a person does not apply for the exemption; the chief appraiser knows or should know based on a reasonable inspection of the property that the property is a property described by that section; and the owner of the property is not identifiable. New §11.43(u), Tax Code, provides a chief appraiser may request the assistance of a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity to help determine whether a property is a property described by §11.17 for the purpose of Subsection (t)(2). Identical Bill: HB 2723. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 1951 – Paxton

Tax Code

Amends §22.28, Tax Code, provides that not later than June 1, the chief appraiser shall deliver a notice of the imposition of the penalty to the person. The notice must be delivered by first-class mail, except that the notice must be delivered by certified mail if the property was not listed on the appraisal roll in the preceding tax year. The notice must also be delivered with a notice of appraised value provided under Section 25.19. Amends §22.28(b), Tax Code, provides the tax bill must state the amount of tax due and the amount of the penalty due as separate line items. Identical Bill: HB 3258. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date.

SB 2063 – Parker

Tax Code

New §41.43(b-1), Tax Code, provides that for the purpose of establishing whether a protest shall be determined in favor of the protesting party under Subsection (b)(3), the parties may not present and the ARB may not consider the market value of the property subject to the protest as evidence if the property owner is protesting solely on the ground of unequal appraisal. New §42.26(a-1), Tax Code, provides that for the purpose of establishing whether a property owner is entitled to relief under Subsection (a)(3), the parties may not present and the court may not consider the market value of the property subject to the suit as evidence if the property owner is appealing solely on the ground of unequal appraisal. Identical Bill: HB 3524. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2068 – Bettencourt

Tax Code

Amends §11.48(a), Tax Code, provides that a driver's license number, personal identification certificate number, or social security account number, or the name, age, home address, or home telephone number of a child provided in an application for an exemption filed with the chief appraiser is confidential. Last Action: 6/20/25: Signed by the Governor. 9/1/25: Effective date.

SB 2073 – Zaffirini

Tax Code

Amends §6.051(a), Tax Code, provides that the board of directors or an appraisal district may purchase, finance the purchase of, or lease real property and may construct or finance the construction of improvements as necessary to establish and operate the appraisal office or a branch appraisal office. Amends §6.051(b), Tax Code, provides that this subsection does not require approval by the taxing units of the financing of the acquisition of real property or the financing of the construction or renovation of a building or other improvements and if a governing body fails to act on or before the 30th day or fails to file its resolution with the chief appraiser at the specified time the proposal is treated as if it were approved (from disapproved) by the governing body. Last Action: 6/20/25: Filed without the Governor's signature. 9/1/25: Effective date.

SB 2080 – Alvarado

Tax, Government, Water and Transportation Codes

On the Senate floor an amendment was added that removed reference to the Texas Tax Code. Identical Bill: HB 4148. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2095 – Cook

Tax Code

Amends §25.025(a), Tax Code, adds a nurse and physician to the list whose addresses are confidential and removes a current or former attorney for the Department of Family and Protective Services. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2111 - Zaffirini

Tax Code

Amends §25.025(a), Tax Code, adds an employee of a public defender's office and an employee of a managed assigned counsel program to the list whose addresses are confidential and removes a current or former attorney for the Department of Family and Protective Services. Identical Bill: HB 4915. Last Action: 6/22/25: Vetoed by the Governor.

SB 2168 - Paxton

Tax Code

Amends §23.51, Tax Code, adds to the definition of "qualified open-space land" the following: "a chief appraiser shall distinguish between the degree of intensity required for various agricultural production methods, including organic, sustainable, pastured poultry, rotational grazing, and other uncommon production methods or systems". Adds to the definition of "agriculture use" producing fruits and vegetables. New §23.5215, Tax Code, titled "Guidelines for Uncommon Agricultural Uses", instructs the comptroller, in consultation with the Texas A&M AgriLife Extension Service and other select individuals to develop guidelines for determining under what conditions the cumulative effect of multiple agricultural uses of a tract of land meets the degree of intensity generally accepted in the area, and to do the same for land under 10 acres for the production of fruits, vegetables, poultry, hogs, sheep or goats. Identical Bill: HB 2930. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2170 - Hall

Tax Code

Amends §11.18, Tax Code, provides for an exemption from ad valorem taxation of property of a charitable organization that provides financial support for medical care at certain institutions of higher education. Identical Bill: HB 4240. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2172 - Parker

Tax Code

New §11.43(c-1), Tax Code, provides that a chief appraiser may not require a person allowed a residence homestead exemption under §11.13 to file a new application or confirm the person's current qualification for the exemption unless the chief appraiser: has reason to believe the person no longer qualifies for the exemption; and delivers written notice, accompanied by an appropriate application form, to the person stating: the chief appraiser believes the person may no longer qualify for the exemption; and the specific reason for the chief appraiser's belief. Identical Bill: HB 2730. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2173 - Parker

Tax Code

Amends §31.08(b), Tax Code, provides that except as provided by Subsections (c) and (d), if a person transfers property accompanied by a tax certificate that erroneously indicates that no delinquent taxes, penalties, or interest are due a taxing unit on the property or that fails to include property because of its omission from an appraisal roll as described under §25.21, the taxing unit's tax lien on the property, including, if applicable, the tax lien securing the payment of any delinquent taxes, penalties, or interest that are subsequently determined to be due the taxing unit on the property because a residence homestead exemption was erroneously allowed for the property and was subsequently canceled, is extinguished and the purchaser of the property is absolved of liability to the taxing unit for delinquent taxes, penalties, or interest on the property or for taxes based on omitted property. The person who was liable for the tax for the year the tax was imposed or the property was omitted remains personally liable for the tax and for any penalties or interest. New §31.08(d), Tax Code, provides that a tax certificate that accompanies a transfer of property and erroneously indicates that no delinquent taxes, penalties, or interest are due a taxing unit on the property because a residence homestead exemption was erroneously allowed for the property and was subsequently canceled does not extinguish the tax lien securing the payment of any delinquent taxes, penalties, or interest that are subsequently determined to be due the taxing unit on the property if the chief appraiser or the collector for a taxing unit determines that the transfer of the property occurred between: (1) two individuals who are related within the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code; (2) an employer and an employee; (3) a parent company and a subsidiary of that parent company; or (4) a trust and a beneficiary of that trust. Identical Bill: HB 3710. Last Action: 5/28/25 Signed by the Governor. 9/1/25: Effective date.

SB 2192 - Huffman

Tax, Government, Education, and Transportation Codes

This bill relates to State Fiscal Matters with a particular emphasis on Health and Human Services and public education. Tax Code adjustments include updated definitions for "dealer", "dealer's heavy equipment", "sales price" and "total annual sales" in §23.1241, and alterations to the methods of assigning property taxes on heavy equipment. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2222 - Parker

Tax Code

New §11.38, Tax Code, titled "Data Center Generating Electricity" provides for an exemption from ad valorem taxation of the total appraised value of real property used as a data center and the tangible personal property used by the data center to meet the data center's demand for energy. See SJR 72. Identical Bill: HB 5588. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2261 - Cook

Tax Code

New §311.014(b-1), Tax Code, provides that notwithstanding Subsection (b), money may not be disbursed from a tax increment fund in a calendar year to pay project costs described by §§311.002(1)(D) and (E) for the zone in an amount greater than 25% of the total deposits paid into the fund for that year under §311.013. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2393 – Creighton

Tax Code

New §11.38, Tax Code, titled “Electric Generators”, defines electric generators and provides for an exemption from ad valorem taxation of the amount of the appraised value of real property that arises from the installation or construction on the property of a generator that is primarily used for the production and distribution of energy for on-site use. See SJR 73. Identical Bill: HB 3390. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2415 – Hagenbush

Tax Code

New §26.16 (d-3), Tax Code, provides for the dissemination of certain school district ad valorem tax-related information by the county assessor-collector on the Internet website of the county. New §31.01(d-6) and (d-7), Tax Code, requires additional information regarding the percentage of taxes for M&O imposed by a school district to be included in or with a school district ad valorem tax bill. Identical Bill: HB 195. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2452 – Hancock

Tax Code

Amends §6.05(d), Tax Code, provides that no portion of the chief appraiser’s compensation may be directly or indirectly linked to the expectation of an increase in the total market, appraised, or taxable value of property in the appraisal district. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2474 – Menendez

Tax Code

New §31.039, Tax Code, titled “Tax Credit for Grocery Store or Healthy Corner Store Located in Food Desert”, provides for a credit against ad valorem taxes imposed on real property used for a grocery store or healthy corner store located in a food desert. See SJR 74. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2478 – Bettencourt

Tax and Government Codes

Amends §26.05(b), Tax Code, requires a vote to adopt an ad valorem tax rate that exceeds the no-new-revenue tax rate to be by 75% (from 60%). New §1253.004, Government Code, titled “Supermajority Vote of Governing Body Required to Approve General Obligation Bonds”, and makes conforming changes. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2517 – Guterrez

Tax Code

New §11.1802, Tax Code, titled “Real Property Leased for Certain Hospital Use”, provides for an exemption from ad valorem taxation of real property leased to certain local public entities for use as a hospital and related health care services. See SJR 76. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2519 - Bettencourt

Tax and Government Codes

New §26.07(h), Tax Code, provides that an increase in a taxing unit's M&O tax revenue derived from an election under this section may not be used or transferred to a local government corporation to repay a public security in installment payments or otherwise. New §1253.004, Government Code, title "Limitation on Authority to Use Ad Valorem Tax Revenue to Pay Public Securities" provides that a municipality, county, or local government corporation may not dedicate, pledge, or otherwise use revenue subject to annual appropriation and derived wholly or partly from ad valorem taxes from an election under Chapter 26, Tax Code, for payment of a public security, including revenue transferred to a local government corporation, to secure or make payments on a public security. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2520 - Bettencourt

Tax Code

New §11.26(a-11), Tax Code, provides that this subsection applies only in the tax year immediately following the first tax year an individual qualifies a residence homestead for an exemption under §11.13(c) after the beginning of that first tax year, provided that the homestead remains eligible for that same exemption in that following tax year. Notwithstanding Subsection (a-10), the amount of the limitation provided by this section on an individual's residence homestead for the tax year to which this section applies is equal to the lesser of: (1) the amount of the limitation as computed under Subsection (a-10) for that tax year; or (2) the amount of tax imposed by the school district on that residence homestead, calculated without regard to the limitation on tax increases provided by this section, in that tax year. Last Action: 6/20/25: Signed by the Governor. 1/1/26: Effective date.

SB 2521 - Bettencourt

Tax and Health & Safety Codes

Amends §11.43, Tax Code, requires the chief appraiser to review each death certificate abstract received from the local registrar and investigate to determine whether the decedent was allowed an exemption on property that no longer qualifies for the exemption due to the decedent's death and whether an individual qualifies for an exemption on the property as the surviving spouse or a surviving child of the decedent. Subject to Subsection (q), if the chief appraiser determines that the property should not be exempt, the chief appraiser shall cancel the exemption and enter notice of the cancellation in the appraisal record pertaining to the property not later than the fifth day after the date the exemption is canceled. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2528 - Bettencourt

Tax and Health & Safety Codes

The bill amends multiple sections of the Tax Code to enhance the procedures for calculating and adopting the tax rates applicable to certain taxing entities, primarily focusing on hospital districts and junior college districts. Significantly, it mandates the inclusion of the petition election tax rate in tax rate calculations, requiring taxing units to compute this rate alongside the traditional no-new-revenue and voter-approval tax rates. This new tax rate will serve as a threshold that, if exceeded, allows voters to initiate a petition for an election aimed at reducing the adopted tax rate to this threshold. The specified formulas for determining this rate are designed to ensure consistency and transparency, particularly in the context of adjusting for sales tax revenues and operational expenses. Additionally, when a taxing unit's adopted tax rate exceeds the petition election tax rate, specific notification requirements are imposed, including the definition of terms related to voter approval. The bill also requires the county assessor-collector to maintain and post on their websites comprehensive tax rate information for the public. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2529 - Bettencourt

Tax, Government and Water Codes

This bill establishes new voting thresholds for adopting tax rates that exceed the voter-approval tax rate or authorize the issuance of bonds. It adds provisions to Chapter 1253 of the Government Code, Chapter 26 of the Tax Code, and Subchapter H of the Water Code. Under the new §1253.004, Government Code, a political subdivision cannot issue general obligation bonds without a supermajority vote of at least 60% from its governing body. §26.0502, Tax Code, and §49.23604, Water Code, require higher approval percentages for adopting tax rates that exceed the voter-approval tax rate following a failure of a previous proposal. Specifically, at least 75% approval by governing body members is now necessary for both general taxing units and water districts. Identical Bill: HB 5303. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2532 - Middleton

Tax Code

Amends §26.012, Tax Code, defines "eligible coastal municipality", "misspent hotel occupancy tax revenue", and "misspent hotel occupancy tax revenue rate" and provides for a new calculation of the voter-approval tax rate for certain municipalities that receive hotel occupancy tax revenue. This bill only applies to the City of Galveston. Identical Bill: HB 5596. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2535 - Middleton

Tax Code

Amends §23.01(e), Tax Code, by replacing chief appraiser with "appraisal district". Amends §41A.015(k), Tax Code, states the appraisal district shall pay the property owner's reasonable attorney's fees and costs in the amounts determined by the arbitrator. New §42.23(b-1), Tax Code, states the appraisal office has the burden of establishing the value of the property by clear and convincing evidence if the appraised value was lowered in the preceding year in an appeal. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2538 - Bettencourt

Tax Code

Amends §25.18(a), Tax Code, provides that each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors. The plan may not include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements of §23.01(a). Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2539 - Bettencourt

Tax Code

New §311.015(c-1), Tax Code, provides that a municipality may adopt an ordinance to issue a tax increment bond under Subsection (c) only if: (1) the municipality provides reasonable written notice to each property owner in the reinvestment zone of the date and time of the public hearing at which the municipality intends to adopt the ordinance; and (2) the ordinance receives an affirmative vote of at least a majority of the members of the governing body of the municipality voting only on the question of the adoption. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2541 - Bettencourt

Tax Code

Amends §26.013(a)(3) and (4), Tax Code, provides that: (3) "Year 1" means the second (from third) tax year preceding the current tax year. (4) "Year 2" means the tax year preceding the current tax year, as it relates to calculation of the unused increment rate of a taxing unit. Amends §26.013(b), Tax Code, amends the definition of "unused increment rate". Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2551 - West

Tax Code

Amends heading to §31.031, Tax Code, to "Installment Payments of Residence Homestead Taxes", allows for an individual to pay the ad valorem taxes imposed on their residence homestead in installments. Repeals §31.031(a), Tax Code. Identical Bill: HB 254. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2553 - West

Tax Code

New §11.24(c), Tax Code, provides that for purposes of a structure or archeological site and land subject to an exemption under this section, the property owner may protest the appraised value of the structure or archeological site and the appraised value of the land separately. A property owner may protest the allocation of appraised value between the structure or archeological site and the land. §41.41(a), Tax Code, as follows: (a) a property owner is entitled to protest before the appraisal review board the following actions: (9) a determination of: (A) the appraised value of a structure or archaeological site that qualifies for an exemption under Section 11.24; (B) the appraised value of the land necessary to access the structure or site; and (C) the allocation of the appraised value between the structure or site and the land; or ... Identical Bill: HB 4809. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2576 - Middleton

Tax, Education, Government and Insurance Codes

This bill repeals provisions requiring school districts to reduce their local revenue in excess of entitlement, thus seeking to alleviate financial constraints on school districts, allowing for enhanced funding flexibility. Repeals §§21.02(b) and (c); and 25.25(k), Tax Code. Identical Bills: HB 2079 and HB 4786. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2630 - Creighton

Tax Code

Amends §33.06, Tax Code, prohibits a local taxing entity from foreclosing on a lien-free or mortgage-free residence homestead if the delinquent taxes are less than \$25,000 including penalties and interest. If the delinquent property taxes exceed \$25,000, the taxing entity must first offer the homeowner a structured repayment plan of at least 5 years before initiating foreclosure proceedings. Any property tax debt less than \$25,000 that remains unpaid shall be converted into a non-enforceable tax lien that must be satisfied before the property can be sold, transferred, or inherited. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2631 - Creighton

Tax Code

Amends §33.06(a), Tax Code, allows an individual to defer collection of their taxes, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien if they are 60 (from 65) years old. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2644 - Middleton

Education and Government Codes

Amends §403.302(d), Government Code, provides that as it relates to funding under the public school finance system on the basis of property values that take into account optional homestead exemptions that for the purposes of this section, "taxable value" means the market value of all taxable property less: (2) the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district ... Makes conforming changes. Identical Bills: HB 152, HB 558 and HB 1153. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2665 - Hinojosa

Tax Code

New §11.136, Tax Code, titled "Conditional Adoption or Increase in Percentage of Local option Residence Homestead Exemption" authorizes the governing body of a taxing unit to adopt an exemption or a tax rate that is contingent on voter approval of the adoption of a tax rate or the issuance of bonds by that taxing unit or another taxing unit. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2684 - Creighton

Tax Code

New §31.01(c-3), Tax Code, requires that a bill for ad valorem taxes include certain information about bonds issued by the taxing unit. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2736 - Cook

Tax Code

New §311.010(j), Tax Code, requires the board of directors of a reinvestment zone to utilize the legal department of the municipality that created the zone as the zone's primary legal counsel. The city attorney may retain outside counsel if they deem necessary. This applies only to a reinvestment zone in a county with a population of at least 2 million. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2737 - Cook

Tax Code

New §311.010(k), Tax Code, states the board of directors of a reinvestment zone shall enter into an agreement with the office of the city controller to conduct an audit at least once a fiscal year. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2775 - Hinojosa, Adam Tax, Education, Special District Local Laws and Water Codes
Amends §26.04(c), Tax Code, eliminates the "special taxing unit" reference in the calculation of the rate that exceeds the voter-approval tax rate. Makes conforming changes throughout the Tax Code. Repeals the following section of the Tax Code: §§26.012(19); 26.013; 26.042; and 26.0501(c). Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2856 - Menendez Tax Code
New §33.01(g) and (h), Tax Code, notwithstanding Subsections (a) and (c), a delinquent tax on property that qualifies for an exemption under Section 11.13 that remains unpaid prior to July 1 of the year in which it becomes delinquent incurs a total amount of penalty and interest equal to seven percent of the amount of the tax. (h) Notwithstanding Subsections (a), (b), and (c), a tax on property that qualifies for an exemption under §11.13 that is delinquent on July 1 incurs a total amount of penalty and interest equal to 12% of the amount of the tax, regardless of the number of months the tax has been delinquent. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2907 - West Tax Code
New §11.38, Tax Code, titled "Perishable Retail Inventory", provides for an exemption from ad valorem taxation of certain perishable inventory held for sale at retail. See SJR 78. Identical Bill: HB 4803. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2956 - Parker Tax Code
Amends §11.184, Tax Code, provides that a charitable organization no longer qualifies for their ad valorem tax exemption when they no longer own the property; or the comptroller determines based on factors the organization no longer qualifies for the exemption. Describes when a charitable organization must notify the chief appraiser of material changes that may affect the exemption and how to get an automatic reinstatement. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 2960 - Hinojosa, Adam Tax Code
Amends §41A.061(b), Tax Code, provides that to renew a person's agreement to serve as an arbitrator, the person must: during the preceding two years have completed at least eight hours of continuing education in arbitration and alternative dispute resolution procedures: (A) offered by a university, college, real estate trade association, or legal association; or (B) included in a continuing legal education course approved by the state bar or the supreme court. Identical Bill: HB 3307. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 2973 - Bettencourt

Tax Code

New §11.23(n), Tax Code, provides that in a county with a population of 3.3 million or more, (Harris County) all real and personal property owned by a nonprofit corporation, as that term is defined by §22.001, Business Organizations Code, organized exclusively for charitable, educational, and scientific purposes, and held for use in promoting agriculture, supporting youth, and providing educational support in the community is exempt from all ad valorem taxation. Use of property exempted by this subsection for purposes other than promoting agriculture, supporting youth, and providing educational support in the community does not result in the loss of the exemption if the revenue derived from that incidental use benefits the beneficiaries of the charitable organization that owns the property. This subsection does not exempt from ad valorem taxation any interest in real or personal property, including a leasehold or other possessory interest, of a for-profit lessee of property for which a nonprofit corporation is entitled to an exemption from taxation under this subsection. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 3012 - Miles

Tax Code

New §23.23(c-2), Tax Code, provides that the limitation provided by Subsection (a) expires as to a residence homestead on January 1 of the first tax year that none of the following individuals qualify for an exemption under §11.13 with respect to the property: (1) the owner of the property when the limitation took effect; (2) the owner's spouse or surviving spouse; or (3) the first heir property owner to acquire the property as heir property from an individual described by Subdivision (1) or (2). See SJR 83. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 3026 - Bettencourt

Tax, Education, Special District Local Laws and Water Codes

Omnibus bill that provides for a new calculation of certain ad valorem tax rates of a taxing unit and the manner in which a proposed ad valorem tax rate that exceeds the voter-approval tax rate is approved. Repeals the following section of the Tax Code: §§26.012(8-a), (15), and (19); 26.013; 26.042; 26.0501(c); 26.063; and 26.075. Identical Bill: HB 5502. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 3060 - Hagenbuch

Tax Code

Amends §11.22(a), Tax Code, provides that a disabled veteran is entitled to an exemption from taxation of the following applicable portion of the assessed value of a property the veteran owns and designates as provides by Subsection (f): (1) \$30,000 for a veteran having a disability rating of at least 10% but less than 30%; (2) \$40,000 for a veteran having a disability rating of at let 30% but less than 50%; (3) \$50,000 for a veteran having a disability rating of at least 50% but less than 70%; (4) \$100,000 for a veteran having a disability rating of at least 70% or more. See SJR 86. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SB 3067 - Bettencourt

Tax and Government Codes

New §26.07(h), Tax Code, provides that notwithstanding any other law, an increase in a taxing unit's M&O tax revenue derived from an election under this section may not be used or transferred to a local government corporation to repay a public security in installment payments or otherwise. New §1245.004, Government Code, titled "Limitation on Authority to Use Ad Valorem Tax Revenue to Pay Public Securities" provides that "public security" has the meaning assigned by §1201.002. A municipality, county, or local government corporation may not dedicate, pledge, or otherwise use revenue subject to annual appropriation and derived wholly or partly from ad valorem taxes from an election under Chapter 26, Tax Code, for payment of a public security, including revenue transferred to a local government corporation, to secure or make payments on a public security. Last Action: 6/2/25: Bill died due to procedural deadlines.

SB 3071 - Bettencourt

Tax Code

New §26.012 (16-a), Tax Code, defines "materially deviate". New §26.05 (e-2), Tax Code, allows a property owner to obtain an injunction restraining the collection of ad valorem taxes by a taxing unit if the taxing unit adopts a tax rate that exceeds the voter-approval tax rate and subsequently taxes an action that constitutes a material deviation from the stated purpose of the tax increase. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 2 - Bettencourt

Constitutional Amendment

Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district. See SB 4. Last Action: 11/4/25: Election date.

SJR 15 - Flores

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a residence homestead for ad valorem tax purposes for the first tax year that the owner of the property qualifies the property for a residence homestead exemption is the market value of the property and that, if the owner purchased the property, the purchase price of the property is considered to be the market value of the property for that tax year and to limit increases in the appraised value of the homestead for subsequent tax years based on the market value of all new improvements to the property. See SB 244. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 21 - Creighton

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation. See SB 320. Identical Resolutions: SJR 22, HJR 36, HJR 39, and HJR 50. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 22 - Kolkhorst

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation. See SB 321. Identical Resolutions: SJR 21, HJR 36, HJR 39, and HJR 50. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SJR 23 - Kolkhorst

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes and to postpone the expiration of the limit. See SB 322. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 25 - Middleton

Constitutional Amendment

Proposing a constitutional amendment exempting tangible personal property from ad valorem taxation. See SB 459. Identical Resolutions: HJR 145 and HJR 171. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 26 - Kolkhorst

Constitutional Amendment

Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes that the political subdivision may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses. See SB 488. Identical Resolution: HJR 59. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 30 - Eckhardt

Constitutional Amendment

Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of an individual's residence homestead. See SB 634. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 31 - West

Constitutional Amendment

Proposing a constitutional amendment authorizing the commissioner's court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead. See SB 652. Identical Resolution: HJR 96. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 46 - Nichols

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail. See SB 994. Identical Resolution: HJR 99. Last Action: 6/2/25: Bill died due to procedural deadlines.

SJR 60 - Campbell

Constitutional Amendment

Proposing a constitutional amendment to authorize the commissioner's court of a county to exempt from ad valorem taxation by each political subdivision that taxes the property the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system. See SB 1633. Identical Resolution: HJR 88. Last Action: 6/2/25: Bill died due to procedural deadlines.

SENATE BILLS

SJR 72 - Parker

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the total appraised value of real property used as a data center and the tangible personal property used by the data center to meet the data center's demand for energy. See SB 2222. Last Action: 6/2/25; Bill died due to procedural deadlines.

SJR 73 - Creighton

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the amount of the appraised value of real property that arises from the installation or construction on the property of a generator that is primarily for the production and distribution of energy for on-site use. See SB 2393. Identical Resolution: HJR 157. Last Action: 6/2/25; Bill died due to procedural deadlines.

SJR 74 - Menendez

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed on real property used for a grocery store or healthy corner store located in a food desert. See SB 2474. Last Action: 6/2/25; Bill died due to procedural deadlines.

SJR 76 - Gutierrez

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property leased to certain local public entities for use as a hospital and related health care services. See SB 2517. Last Action: 6/2/25; Bill died due to procedural deadlines.

SJR 77 - Middleton

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of such a veteran based on the disability rating of the veteran. Identical Resolution: HJR 119. Last Action: 6/2/25; Bill died due to procedural deadlines.

SJR 78 - West

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain perishable inventory held for sale at retail. See SB 2907. Identical Resolution: HJR 174. Last Action: 6/2/25; Bill died due to procedural deadlines.

SJR 81 - Bettencourt

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used for the production of income. See SB 32. Last Action: 6/2/25; Bill died due to procedural deadlines.

SJR 83 - Miles

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for the continuation of a limitation on the maximum appraised value of a residence homestead for ad valorem tax purposes if the property is acquired by and qualifies as the homestead of an heir of the owner or the owner's spouse or surviving spouse. See SB 3012. Last Action: 6/2/25; Bill died due to procedural deadlines.

SENATE BILLS

SJR 84 – Bettencourt

Constitutional Amendment

Proposing a constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire. See SB 467. Last Action: 11/4/25: Election date.

SJR 85 – Bettencourt

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead of a person who is elderly or disabled. See SB 23. Last Action: 11/4/25: Election date.

SJR 86 – Hagenbuch

Constitutional Amendment

Proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation of property owned by certain disabled veterans. See SB 3060. Last Action: 6/2/25: Bill died due to procedural deadlines.