

2025

Annual Report of Property  
in Bosque County, Texas



**BOSQUE CENTRAL  
APPRAISAL DISTRICT**

Bosque Central Appraisal District  
10/15/2025

## Introduction

The Bosque Central Appraisal District (BCAD) is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance division govern the operations of the appraisal district.

## Mission

The mission of the Bosque Central Appraisal District is to provide equal and uniform appraisals of all properties within our district. Our job is to discover, list and appraise property as accurately, ethically, and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

## Governance

The appraisal district is governed by a Board of Directors, consisting of five (5) voting members and the Tax Assessor/Collector as a non-voting member, whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered and there are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is the administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

The Appraisal Review Board (ARB) members are appointed by the board of directors. They must be a resident of the district for 2 or more years. ARB members serve two-year staggered terms. They are limited to serving three consecutive two-year terms. They must attend training each year to be certified by the Texas State Comptroller's Office. Their responsibility is to settle value disputes between the taxpayer and the appraisal district. Their decisions regarding value are binding to the chief appraiser for the tax year protested.

The Agricultural Advisory Board is appointed by the Chief Appraiser, at the recommendation of the Board of Directors, to aide in determining typical practices and standards for agricultural activities in the district. There are five members appointed who serve in two-year staggered terms.

## **Taxing Jurisdictions**

The Bosque Central Appraisal District is responsible for appraising all properties inside the lines of Bosque County for each of the following taxing jurisdictions:

- Bosque County
- City of Clifton
- City of Cranfills Gap
- City of Iredell
- City of Meridian
- City of Morgan
- City of Valley Mills
- City of Walnut Springs
- China Spring ISD
- Clifton ISD
- Cranfills Gap ISD
- Hico ISD
- Iredell ISD
- Jonesboro ISD
- Kopperl ISD
- Meridian ISD
- Morgan ISD
- Valley Mills ISD
- Walnut Springs ISD
- Middle Trinity Ground Water
- Bosque County Emergency Services District #1
- Bosque County Hospital District

## Property Types Appraised

The district is comprised of some 21,843 real and personal property accounts for 2025. Residential properties, rural ranch land and utilities make up a large part of the economic wealth to the county.

The following represents a summary of most property types appraised by the district in **2025**:

PTAD Classification	Property Type	Parcel Count	Market Value
<b>A</b>	Single Family Homes	5,963	1,077,205,848
<b>B</b>	Multi Family Homes	64	11,013,009
<b>C</b>	Vacant Lots	1984	62,822,394
<b>D</b>	Qualified Open Space "Ag" Land	8342	4,821,487,454
<b>E</b>	Non-Ag Land	5,416	1,480,672,888
<b>F</b>	Commercial & Industrial Real Property	623	211,240,535
<b>J</b>	Utilities	335	372,469,629
<b>L1</b>	Commercial Personal Property	899	47,527,729
<b>L2</b>	Industrial Personal Property	60	389,313,130
<b>M</b>	Mobile Homes	754	42,125,648
<b>O</b>	Inventory of Vacant Lots	64	1,491,748
<b>S</b>	Special Inventory	12	2,413,407
<b>X</b>	Exempt Properties	623	373,644,573
<b>TOTAL</b>			<b>9,298,998,442</b>

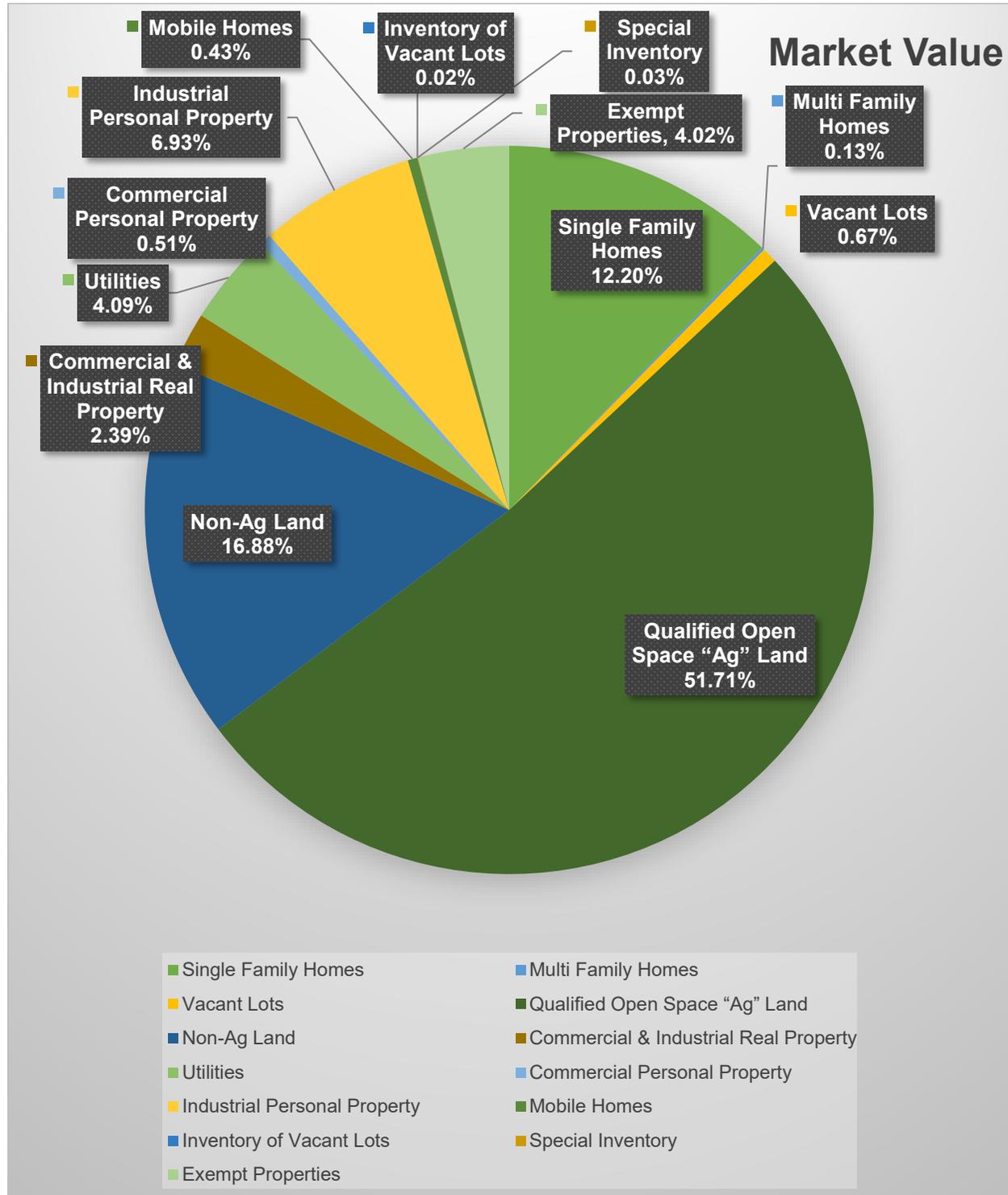
## Property Discovery

BCAD seeks to discover all newly constructed or added property each year through examination of:

- City building permits,
- Filed Material/Mechanic's Liens,
- Mobile home installation reports,
- Septic tank permits,
- Electric connection reports,
- Water company new meters,
- Advertisements,
- MLS websites,
- Real Estate Ads,
- Aerial Imagery,
- Field discovery, and
- Public "word of mouth."

## New Construction

For 2025, seventy-three (73) new houses were measured, in the county, and placed on the tax roll. Many out-buildings and improvements including, but not limited to storages, garages, sheds, barns, pools, etc. were also added across the county. New improvements were also found via EagleView Changefinder.



## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

### Residential Homestead and Over 65 Exemption

The following chart represents partial exemption amounts available to homeowners in **2025** who qualify for this exemption on home sites with a maximum of 20 acres:

Jurisdiction	General Homestead	Local Option Homestead	Over- 65	Disability
<b>Bosque County</b>			Freeze	Freeze
<b>City of Clifton</b>			Freeze	Freeze
<b>City of Cranfills Gap</b>			Freeze	Freeze
<b>City of Iredell</b>			Freeze	Freeze
<b>City of Meridian</b>			Freeze	Freeze
<b>City of Morgan</b>				
<b>City of Valley Mills</b>			Freeze & \$3,000	Freeze & \$3,000
<b>City of Walnut Springs</b>			Freeze	Freeze
<b>China Spring ISD</b>	\$140,000		\$60,000	\$60,000
<b>Clifton ISD</b>	\$140,000		\$60,000	\$60,000
<b>Cranfills Gap ISD</b>	\$140,000		\$60,000	\$60,000
<b>Hico ISD</b>	\$140,000		\$60,000	\$60,000
<b>Iredell ISD</b>	\$140,000		\$60,000	\$60,000
<b>Jonesboro ISD</b>	\$140,000		\$60,000	\$60,000
<b>Kopperl ISD</b>	\$140,000		\$60,000	\$60,000
<b>Meridian ISD</b>	\$140,000		\$60,000	\$60,000
<b>Morgan ISD</b>	\$140,000		\$60,000	\$60,000
<b>Valley Mills ISD</b>	\$140,000		\$60,000	\$60,000
<b>Walnut Springs ISD</b>	\$140,000		\$60,000	\$60,000
<b>Middle Trinity Ground Water</b>				
<b>Bosque County Emergency Services Dist #1</b>				
<b>Bosque County Hospital District</b>		10%/min \$5,000	\$10,000	\$10,000

For school tax purposes, the Over 65, Disability, Surviving Spouse, and 100% Disabled Veteran Residential Homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new areas or improvements added to the home site will cause the ceiling to be readjusted and set in the subsequent tax year.

All home owners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

**Disabled Veterans**

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (as described above), disabled veterans are allowed a general exemption on any property the own based upon the percentage rating as determined by the Department of Veteran’s Affairs. Current exemption amounts as based upon these ratings are:

Percentage Disability	Exemption Amount
<b>10-29%</b>	\$5,000
<b>30-49%</b>	\$7,500
<b>50-69%</b>	\$10,000
<b>70-100%</b>	\$12,000

**Other Total Exemptions**

Some less frequently occurring exemptions are allowable and described in the Texas Property Tax Code, Chapter 11. Other commonly occurring exemptions are:

- Cemetery Exemptions,
- Religious Exemptions,
- Primarily Charitable Organizations, and
- Veteran’s Organizations

**Ratio Study Analysis**

The primary tool used to measure mass appraisal performance is the ratio study. Each year ratio studies are conducted to judge the level and uniformity of value within the district. The ratio study is performed quarterly throughout the year, including before appraisal notices are generated. The 2025 Ratio Study results are as follows:

<b>Total Appraisal:</b>	117,323,166	<b>Average Cost per Sq Ft:</b>	252.12
<b>Total Sales:</b>	117,336,463	<b>Average Cost per Sq Ft:</b>	252.15
<b>Arithmetic Mean:</b>	1.0049	<b>Coefficient of Dispersion:</b>	3.6329
<b>Weighted Mean:</b>	0.9999	<b>Coefficient of Dispersion:</b>	3.6637
<b>Median:</b>	1.0027	<b>Coefficient of Dispersion:</b>	3.6272

Based on the Mass Appraisal Standards adopted by the International Association of Assessing Officers, IAAO, the above statistics indicate that the district’s mass appraisal system is accurately and uniformly appraising property.

**Notice of Appraised Value and Appeals**

State law requires the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll,
- There has been an ownership change on the property,
- There has been an increase in value of \$1000 or more,
- The property owner filed a rendition statement of property value, or
- The property has been annexed or de-annexed to a taxing jurisdiction.

In compliance with these laws, BCAD prepared and delivered required notices for:

- 16,969 real estate parcels,
- 780 business personal property parcels, and
- 483 mineral/utility/industrial parcels (Mailed by Capital Appraisal)

For 2025, 2,236 protests were filed, with 1,297 being settled with an informal hearing, 222 withdrawal, and 581 protests attended a scheduled hearing before the ARB, with 119 scheduled not showing up for their hearing, 17 protests were denied or dismissed by the ARB. There are 13 accounts going to Arbitration and 0 that have filed lawsuits. There were 1236 accounts settled, 287 accounts settled without a protest during informals, and 261 topline. The total value appealed for the year was \$2,157,790,854 which represents 23.20% of all value. The ARB approved the records July 17, 2025.

## Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 24, 2025, summarized as follows:

Jurisdiction	Parcel Count	Market Value	Taxable Value
<b>Bosque County</b>	21,843	9,298,998,442	3,759,531,168
<b>City of Clifton</b>	1982	450,113,684	325,095,730
<b>City of Cranfills Gap</b>	264	29,329,987	19,277,676
<b>City of Iredell</b>	332	33,023,642	22,832,980
<b>City of Meridian</b>	954	200,104,313	131,077,230
<b>City of Morgan</b>	457	34,072,002	24,306,683
<b>City of Valley Mills</b>	756	132,046,589	102,505,244
<b>City of Walnut Springs</b>	643	88,724,966	64,739,659
<b>China Springs ISD</b>	343	107,804,983	44,887,241
<b>Clifton ISD</b>	6,570	2,723,272,851	1,153,373,819
<b>Cranfills Gap ISD</b>	1,429	666,478,036	134,449,724
<b>Hico ISD</b>	144	67,345,252	15,003,391
<b>Iredell ISD</b>	1,741	955,423,294	208,210,883
<b>Jonesboro ISD</b>	18	9,281,052	1,320,476
<b>Kopperl ISD</b>	2,407	980,644,368	337,658,281
<b>Meridian ISD</b>	3,145	1,322,156,705	377,656,923
<b>Morgan ISD</b>	1,616	534,501,946	155,897,657
<b>Valley Mills ISD</b>	2,863	1,104,079,519	346,907,400
<b>Walnut Springs ISD</b>	1,566	818,083,703	221,411,851
<b>Middle Trinity Ground Water</b>	21,842	9,289,071,709	3,864,807,294
<b>Bosque County Emergency Services Dist #1</b>	21,842	9,289,071,709	3,864,807,294
<b>Bosque County Hospital District</b>	21,842	9,289,071,709	3,717,050,925

## Tax Rates for 2025

Using the taxable values as certified by the Chief Appraiser and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates:

Entity	Tax Rate
Bosque County	0.3410
Bosque County Hospital District	0.093240
Emergency Services District	0.031
Middle Trinity Groundwater Conservation District	0.00595
China Springs ISD	0.98192
Clifton ISD	0.7715
Cranfills Gap ISD	0.9169
Hico ISD	0.8552
Iredell ISD	0.74569
Jonesboro ISD	0.7488
Kopperl ISD	0.6576
Meridian ISD	0.7918
Morgan ISD	0.6669
Valley Mills ISD	0.92781
Walnut Springs ISD	0.6669
Cranfills Gap, City of	0.3267
Clifton, City of	0.34605
Iredell, City of	0.4159
Meridian, City of	0.4710
Morgan, City of	0.3413
Valley Mills, City of	0.3481
Walnut Springs, City of	0.3036

## Legislative Changes

The Texas Legislature meets in odd-numbered years. Customarily, the Property Tax Assistance division of the Texas Comptroller of Public Accounts Office publishes a booklet explaining all the Texas Property Law Changes for that Legislative session. When available, a copy of that booklet will accompany this report.

During the 89<sup>th</sup> Texas Legislature there were several significant changes to the tax code including:

- SB4 increased the mandatory Homestead Exemption for schools to \$140,000
- SB23 increased the mandatory Over 65 / Disabled Persons exemption for schools to \$60,000
- HB9 provides a \$125,000 exemption for Business Personal Property per location for all taxing units

## **Exemption Summary by Jurisdiction**

The 2025 Exemptions by Jurisdiction will be on the pages to follow.

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## Exemptions by Jurisdiction - 2025

EXEMPTION	COUNT	EXEMPTION VALUE
<b>BOSQUE COUNTY</b>		
DISABLED VET1	249	\$2,359,685
ABATEMENT	3	\$115,202,859
FREEPART	6	\$6,562,042
POLLUTION CONTROL	17	\$57,056,469
DISABLED VET1 HS	171	\$40,052,605
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0
<b>BOSQUE COUNTY HOSPITAL</b>		
DISABLED VET1	249	\$2,351,298
ABATEMENT	0	\$0
FREEPART	6	\$6,562,042
POLLUTION CONTROL	17	\$57,056,469
DISABLED VET1 HS	171	\$39,031,806
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	5620	\$118,488,482
OVER 65 MANDATORY	3261	\$29,212,828
DISABLED MANDATORY	143	\$1,124,245
<b>CHINA SPRING ISD</b>		
DISABLED VET1	7	\$31,509
DISABLED VET1 HS	9	\$1,408,469
HOMESTEAD MANDATORY	168	\$19,063,015
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	72	\$1,946,054
DISABLED MANDATORY	7	\$215,839
<b>CLIFTON CITY</b>		
DISABLED VET1	31	\$341,500
ABATEMENT	0	\$0
FREEPART	2	\$544,483
POLLUTION CONTROL	2	\$31,478
DISABLED VET1 HS	16	\$3,346,284
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0
<b>CLIFTON ISD</b>		
DISABLED VET1	90	\$604,362
ABATEMENT	2	\$114,430,256
FREEPART	0	\$0
POLLUTION CONTROL	4	\$38,985,095
DISABLED VET1 HS	60	\$7,536,969
HOMESTEAD MANDATORY	2019	\$233,660,877
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	1177	\$38,642,497
DISABLED MANDATORY	38	\$531,209

## Exemptions by Jurisdiction - 2025

EXEMPTION	COUNT	EXEMPTION VALUE
<b>CONS GROUNDWATER</b>		
DISABLED VET1	249	\$2,359,685
ABATEMENT	0	\$0
FREEPORT	6	\$6,562,042
POLLUTION CONTROL	17	\$57,056,469
DISABLED VET1 HS	171	\$40,052,605
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0
<b>CRANFILLS GAP CITY</b>		
DISABLED VET1	2	\$24,000
DISABLED VET1 HS	2	\$562,591
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0
<b>CRANFILLS GAP ISD</b>		
DISABLED VET1	9	\$72,000
DISABLED VET1 HS	5	\$668,616
HOMESTEAD MANDATORY	256	\$27,658,530
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	163	\$4,938,798
DISABLED MANDATORY	5	\$60,000
<b>ESD</b>		
DISABLED VET1	249	\$2,359,685
ABATEMENT	0	\$0
FREEPORT	6	\$6,562,042
POLLUTION CONTROL	17	\$57,056,469
DISABLED VET1 HS	171	\$40,052,605
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0
<b>HICO ISD</b>		
DISABLED VET1	2	\$24,000
HOMESTEAD MANDATORY	26	\$2,691,423
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	15	\$380,929
<b>IREDELL CITY</b>		
DISABLED VET1	3	\$24,000
DISABLED VET1 HS	4	\$367,264
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0

## Exemptions by Jurisdiction - 2025

EXEMPTION	COUNT	EXEMPTION VALUE
<b>IREDELL ISD</b>		
DISABLED VET1	18	\$99,842
POLLUTION CONTROL	2	\$2,596,478
DISABLED VET1 HS	11	\$967,312
HOMESTEAD MANDATORY	325	\$35,451,260
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	191	\$5,345,713
DISABLED MANDATORY	7	\$326,239
<b>JONESBORO ISD</b>		
HOMESTEAD MANDATORY	2	\$216,849
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
<b>KOPPERL ISD</b>		
DISABLED VET1	35	\$201,631
POLLUTION CONTROL	2	\$2,037,873
DISABLED VET1 HS	20	\$1,855,464
HOMESTEAD MANDATORY	768	\$77,150,403
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	455	\$11,438,385
DISABLED MANDATORY	24	\$275,709
<b>MERIDIAN CITY</b>		
DISABLED VET1	12	\$87,000
ABATEMENT	0	\$0
FREEPOR	0	\$0
POLLUTION CONTROL	1	\$28,978
DISABLED VET1 HS	9	\$687,358
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0
<b>MERIDIAN ISD</b>		
DISABLED VET1	37	\$251,400
ABATEMENT	1	\$36,833,375
FREEPOR	0	\$0
POLLUTION CONTROL	2	\$358,491
DISABLED VET1 HS	28	\$2,372,951
HOMESTEAD MANDATORY	786	\$90,975,914
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	448	\$15,682,510
DISABLED MANDATORY	25	\$355,439
<b>MORGAN CITY</b>		
DISABLED VET1	1	\$12,000
DISABLED VET1 HS	4	\$256,872
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0

## Exemptions by Jurisdiction - 2025

EXEMPTION	COUNT	EXEMPTION VALUE
<b>MORGAN ISD</b>		
DISABLED VET1	14	\$122,732
POLLUTION CONTROL	2	\$916,190
DISABLED VET1 HS	11	\$655,418
HOMESTEAD MANDATORY	330	\$35,483,412
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	191	\$5,449,844
DISABLED MANDATORY	9	\$240,000
<b>VALLEY MILLS CITY</b>		
DISABLED VET1	8	\$65,500
DISABLED VET1 HS	7	\$847,019
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	139	\$375,000
DISABLED MANDATORY	0	\$0
<b>VALLEY MILLS ISD</b>		
DISABLED VET1	28	\$155,355
ABATEMENT	1	\$36,833,375
FREEPORT	0	\$0
POLLUTION CONTROL	2	\$9,950,980
DISABLED VET1 HS	20	\$1,286,591
HOMESTEAD MANDATORY	783	\$89,149,351
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	380	\$11,308,273
DISABLED MANDATORY	21	\$243,394
<b>WALNUT SPRINGS CITY</b>		
DISABLED VET1	5	\$48,000
POLLUTION CONTROL	1	\$40,222
DISABLED VET1 HS	4	\$557,614
HOMESTEAD MANDATORY	0	\$0
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	0	\$0
DISABLED MANDATORY	0	\$0
<b>WALNUT SPRINGS ISD</b>		
DISABLED VET1	9	\$50,534
POLLUTION CONTROL	3	\$2,267,287
DISABLED VET1 HS	7	\$1,043,508
HOMESTEAD MANDATORY	315	\$33,981,888
HOMESTEAD LOCAL AMT	0	\$0
OVER 65 MANDATORY	169	\$4,084,501
DISABLED MANDATORY	7	\$171,025



# 2025

## Texas Property Tax Law Changes



JULY 2025

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS



# Property Tax Bills: 89th Texas Legislature

This publication includes highlights of legislation relating to property tax passed during the 89th Regular Session. The highlights are general summaries and do not reflect the exact or complete text of the bill. This publication does not address all legislation impacting property tax. Please be advised that the Comptroller's office provides this information solely as an informational resource. The information provided is not intended for use in lieu of, or as a substitute for, the legislation referenced herein and should not be relied upon as such. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of any information included or referenced in this publication should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

The Legislature enacted **HB 1620**, which amended numerous codes, including code sections contained in this publication. The new laws make certain non-substantive additions to, revisions of, and corrections in certain codes and codify acts from the preceding legislative session as new provisions in the codes. The bill makes conforming amendments to certain codes to prevent substantive changes to other laws. The Legislature also enacted laws that impact specific special districts imposing a property tax; these bills, including HB 1620, are not included in this publication.

Governor Greg Abbott vetoed the following property tax-related bills:

- HB 2520, relating to open meetings laws.
- SB 974, relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district; creating a criminal offense.
- SB 2111, relating to legal representation of indigent persons in this state and to proceedings before a magistrate including the appointment of counsel for an indigent defendant.
- SB 2878, relating to the operation and administration of and practices and procedures related to proceedings in the judicial branch of state government, including court security, court documents and arrest warrants, document delivery, juvenile boards, constitutional amendment election challenges, mandatory expunction for certain persons, record retention, and youth diversions; increasing a criminal penalty; authorizing fees.

The following acronyms are used in this document:

**HB:** House Bill

**HJR:** House Joint Resolution

**SB:** Senate Bill

**SJR:** Senate Joint Resolution

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, assessor-collectors, appraisal districts, and appraisal review boards.

For more information, visit our website or call us toll-free at 1-800-252-9121 (press 3). In Austin, call 512-305-9999

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# Tax Code

## CHAPTER 1. GENERAL PROVISIONS

### SECTION 1.06

**HB 1392** amends the title of this section to read, "Effect of Weekend, Holiday, or Office Closure." The bill amends this section to provide that a tax payment is considered timely if the collector's office is closed on the last day to make the payment and the payment is made the next regular business day.

*Effective Jan. 1, 2026*

### SECTION 1.07

**HB 1533** amends subsection (d) to require a notice regarding a property not on the appraisal roll in the preceding year due to omission be sent by certified mail.

*Effective Sept. 1, 2025*

### SECTION 1.071

**SB 402** amends subsection (b) to require a person requesting a refund be sent to a particular address to file the request on a form prescribed by the comptroller.

The bill adds subsection (c) to require the comptroller to prescribe the form by which a person may request a refund be sent to a particular address. The form must include a notice of the penalties for making or filing an application containing a false statement.

The bill adds subsection (d) that allows the person filing the refund request to revoke it by filing a written revocation with the collector or taxing unit.

*Effective Sept. 1, 2025.*

### SECTION 1.072

**SB 850** adds this section to provide that a person is not required to but may apply for a tax refund if the amount of the refund is at least \$20.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

### SECTION 1.111

**HB 1533** amends this section to remove the requirement that a designation of agent form sent electronically contain the internet protocol address of the computer the person used to complete the form.

*Effective Sept. 1, 2025.*

## CHAPTER 5. STATE ADMINISTRATION

### SECTION 5.041

**HB 1533** adds subsection (e-4) to require that if the comptroller contacts with a service provider to assist with the appraisal review board (ARB) training courses at least one trainer of the course be a taxpayer representative. A taxpayer representative must be an individual who resides in the state, is licensed to practice law in the state, has practiced law in the state for at least five years, and has knowledge of and experience in property tax law. The taxpayer representative cannot have represented an appraisal district, ARB or taxing unit in any capacity, served as an officer or employee of an appraisal district, or served as an ARB member.

The bill adds subsection (e-5) to allow the comptroller to contract with an individual who does not meet the eligibility requirements of a taxpayer representative if no other individual who applied to be a trainer met the

eligibility requirements and the individual resides in the state, has knowledge of and experience with the property tax system, and has a bachelor's degree. The trainer cannot be an officer or employee of an appraisal district or a taxing unit and cannot be a member of an ARB or the board of directors of an appraisal district.

*Effective Sept. 1, 2025, and applies only to a training course provided on or after Jan. 1, 2026.*

## SECTION 5.044

**HB 148** adds this section to require each member of an appraisal district board of directors in counties with a population of 75,000 or more to complete a training program before each anniversary of the date the member takes office. The training must provide each board member with information on:

- the role and functions of the chief appraiser, the board of directors, the appraisal review board, and the taxpayer liaison officer;
- the role and functions of the comptroller regarding property taxes;
- the importance of maintaining the independence of an appraisal office from political pressure;
- the importance of prompt, courteous, and fair treatment of the public;
- requirements for an appraisal district related to finance, budgeting, procurement, and contracting;
- requirements under the Open Meetings Act, Public Information Act, other related public officials laws, and the ethics standards imposed by the Uniform Standards of Professional Appraisal Practice; and
- the professions regulated under Occupations Code Chapter 1151 for property tax professionals.

The bill requires the training to include at least eight hours of instruction on laws relating to tax assessment and collection duties for board

members who have contracted to perform assessment and collection functions.

The training must be provided by an accredited higher education institution, including an institution that was a part of or associated with an accredited institution of higher education, such as V.G. Young Institute of County Government. Each board member must file a certificate of completion provided by the institution with the appraisal district, which must provide the certificates to the comptroller during the comptroller's Methods and Assistance Program review.

Failure to complete the required training timely constitutes incompetency for purposes of removing a county official from office.

*Effective Sept. 1, 2025, and only applies to a person appointed or elected to the board of directors of an appraisal district whose term begins on or after Jan. 1, 2026.*

## SECTION 5.07

**HB 3093** amends subsection (g) to require the tax rate calculation forms prescribed by the comptroller be capable of including an addendum with documentation to support the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity that intends to pay the tax due on the uncontested taxable value.

*Effective May 24, 2025.*

**SB 1023** amends subsection (g) to require the tax rate calculation forms prescribed by the comptroller be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form, except for an entry that involves a mathematical calculation.

*Effective Jan. 1, 2026.*

## CHAPTER 6. LOCAL ADMINISTRATION

### SECTION 6.0302

**HB 148** adds this section to require each candidate for an appointive or elective position on an appraisal district board of directors to sign and submit to the chief appraiser an acknowledgment of the director's duties. The acknowledgement must include a statement that the candidate has read and understood the board member's duties and statutory responsibilities. An individual cannot be appointed to a position on the board of directors of an appraisal district or file an application for a place on the ballot for an elective position on the board unless the individual has signed and submitted the required acknowledgement to the chief appraiser of the appraisal district.

*Effective Sept. 1, 2025, and only applies to a person appointed or elected to the board of directors of an appraisal district whose term begins on or after Jan. 1, 2026.*

### SECTION 6.032

**HB 3575** amends subsection (b) to require an application for a place on the ballot for a position on the appraisal district board of directors to be filed with the county clerk or elections administrator, as applicable, instead of with the county judge.

*Effective June 20, 2025.*

### SECTION 6.051

**SB 2073** amends subsections (a) and (b) to authorize the board of directors of an appraisal district to finance the purchase of real property or the construction of improvements necessary to establish and operate an appraisal office or a branch appraisal office.

The bill provides that the financing of the acquisition of real property, or the construction or renovation of a building or other improvement, does not require

approval by the taxing units. If an appraisal district proposes to acquire or convey real property or to construct or renovate a building or other improvements not approved or disapproved by resolution within 30 days of the governing body's presiding officer receiving notice of the proposal or within the following 10 days, the proposal is treated as if it were approved, rather than disapproved by the governing body.

*Effective Sept. 1, 2025.*

### SECTION 6.17

**HB 1533** adds this section to require an appraisal district in a county with a population of 120,000 or more maintain an internet website.

*Effective Sept. 1, 2025.*

## CHAPTER 11. TAXABLE PROPERTY AND EXEMPTIONS

### SECTION 11.02

**HB 22** amends subsection (a) to provide that intangible personal property is not taxable. The bill repeals subsections (b), which referenced the treatment and taxation of certain intangible personal property in the Insurance Code and Finance Code, and (c), which provided for the taxation of certain intangible personal property owned by a resident of this state or located in this state for business purposes.

*Effective Jan. 1, 2026.*

### SECTION 11.13

**SB 4** amends subsection (b) to provide for an increase to the residence homestead exemption from \$100,000 to \$140,000.

*Effective on the date of the official canvas showing adoption of SJR 2, contingent on voter approval of the joint resolution, and applies beginning with the 2025 tax year.*

**SB 23** amends subsection (c) to provide for an increase to the residence homestead exemption for individuals age 65 or older or disabled from \$10,000 to \$60,000.

*Effective on the date of the official canvass showing adoption of SJR 85, contingent on voter approval of the joint resolution, and applies beginning with the 2025 tax year.*

## **SECTION 11.136**

**HB 2508** adds this section to entitle the surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the veteran, regardless of the date of the veteran's death or the veteran's disability rating at the time of the veteran's death.

The bill defines qualifying condition or disease to mean a condition or disease for which the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics (PACT) Act of 2022 or a regulation adopted under the act established a presumption of service connection.

A surviving spouse who receives this exemption is entitled to receive an exemption for a subsequently qualified residence homestead in an amount equal to the dollar amount of the exemption for the first property in the last year in which the surviving spouse received the exemption if the surviving spouse has not remarried since the veteran's death. A surviving spouse may receive a written certificate from the chief appraiser of the appraisal district of the first exempted property, providing the information necessary to determine the exemption amount for the subsequently qualified residence homestead.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 133, and applies only to property taxes imposed for a tax year beginning on or after the effective date.*

## **SECTION 11.145**

**HB 9** amends the title of this section to read "Income-Producing Tangible Personal Property." The bill amends subsection (a) to define "related business entity" to mean a business entity that owns tangible personal property that is held or used for the production of income as part of the common business enterprise and is located at the same physical address that tangible personal property owned by at least one other business entity engaged in the common business enterprise is located and "unified business enterprise" to mean a common business enterprise composed of more than one related business entity.

The bill redesignates subsection (a) as subsection (b) to entitle a person to an exemption by a taxing unit of \$125,000 of the appraised value of the tangible personal property the person owns that is held or used for the production of income and has taxable situs at the same location in the taxing unit.

The bill redesignates subsection (b) as subsection (c) to provide that the exemption applies to tangible personal property in each separate location in a taxing unit and all property that has taxable situs in each separate location in the taxing unit is aggregated to determine taxable value.

Adds subsection (d) to entitle a person who leases tangible personal property to an exemption by a taxing unit of \$125,000 of the appraised value of the tangible personal property the person owns that is held and used for the production of income and is subject to a lease, regardless of where the property is located in the taxing unit.

Adds subsection (d-1) to entitle a person who leases tangible personal property to an exemption by a

taxing unit of \$125,000 of the appraised value of the tangible personal property the person owns that is held and used for the production of income in the taxing unit if the property has taxable situs within the taxing unit at any location that is not owned or leased by the owner, regardless of where the property is located within the taxing unit.

Adds subsection (e) to provide that the exemption under subsections (d) and (d-1) apply to each separate taxing unit in which a person holds or uses tangible personal property for the production of income.

Adds subsection (f) to provide that the value of all eligible property that has a taxable situs at the same location in the taxing unit and that is owned by each related business entity that composes the same unified business enterprise is aggregated to determine the taxable value for the entity.

Adds subsection (g) to authorize a chief appraiser to investigate a business entity to determine whether the entity is a related business entity and has aggregated tangible personal property as provided by subsection (f).

*Effective Jan. 1, 2026, contingent on voter approval of HJR 1, and applies only to property taxes imposed for a tax year beginning on or after the effective date.*

## SECTION 11.162

**HB 1399** adds this section to grant a property tax exemption of the appraised value of animal feed for farm and ranch animals and animals that are held for sale in the regular course of business that is held by the property owner for sale at retail.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 99, and applies only to property taxes imposed for a tax year beginning on or after the effective date.*

## SECTION 11.18

**HB 2525** amends subsections (d)(13) and (19) to expand the property tax exemption for charitable organizations providing housing and related services to persons 62 years old or older to include an organization that provides charitable housing and services in an amount that is not less than four percent of the organization's net resident revenue.

The bill adds subsection (k-1) to stipulate that these organizations must have been in existence for at least 20 years or be under common control with an organization that has been in existence for at least 20 years and performs a charitable function for which the organization is eligible for a property tax exemption under this section.

The bill amends subsection (k) by adding subdivision (1-a) to define "charitable housing and services" as:

- housing services provided to a person 62 years old or older in financial need, including as an independent living, assisted living, or nursing facility; and
- any service designed to meet the unique needs of a person 62 years old or older, including ministerial services, government-sponsored indigent health care, social services, health services, educational services, and donations to qualified organizations that serve seniors.

The bill amends subdivision (2) to specify that the terms "charity care," "government-sponsored indigent health care," and "net resident revenue" are determined in the same manner for a retirement community or nursing home as "charity care," "government-sponsored indigent health care," and "net patient revenue" are defined for the purpose of a nonprofit hospital or hospital system that provides charity care and community benefits.

*Effective Jan. 1, 2026.*

## SECTION 11.24

**HB 4809** adds subsection (c) to authorize a property owner to protest the appraised value of a structure or archaeological site subject to a historic site tax exemption separately from the appraised value of the land or to protest the allocation of appraised value between the structure and the archeological site and the land.

*Effective June 20, 2025.*

## SECTION 11.26

**HB 851** adds subsections (e-1) to require the chief appraiser for each school district to determine and report to the comptroller the number of residence homesteads subject to the limitation on tax increases for individuals age 65 or older or disabled for the current tax year. The chief appraiser must report this number to the comptroller when they certify the appraisal district appraisal roll to the comptroller.

The bill adds subsection (e-2) to require the Comptroller to report the total number of residence homesteads subject to the limitation on tax increases to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature no later than November 1 of each year. The report must include the number of residence homesteads in each school district subject to the limitation or a reference to where the information for each school district may be accessed. The Comptroller is required to ensure that the report does not include personal identifying information of a property owner.

The bill adds subsection (e-3) to direct the chief appraiser to ensure that in reporting the number of residence homesteads subject to the limitation on tax increases the report does not include personal identifying information of a property owner.

*Effective Jan. 1, 2026.*

**SB 2520** adds subsection (a-11) to provide that the amount of the tax limitation on an individual's residence homestead for the tax year immediately following the tax year an individual qualifies for the tax limitation is equal to the lesser of the amount of the limitation as computed under Subsection (a-10) or the amount of tax imposed by the school district on the residence homestead calculated without regard to the limitation on tax increases in that tax year.

*Effective Jan. 1, 2026.*

## SECTION 11.35

SB 850 amends subsection (j) to remove the provision stating that no interest is due on an amount refunded when a taxpayer qualifies for a temporary exemption for qualified property damaged by a disaster.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## SECTION 11.351

**SB 467** adds this section to entitle a person to a property tax exemption of an improvement to the person's residence homestead that is completely destroyed by a fire, is a habitable dwelling before the fire, and remains uninhabitable for at least 30 days after the fire. The exemption applies only for the tax year in which the fire occurred.

The amount of the exemption is calculated by multiplying the improvement's appraised value for the tax year the fire occurs by a fraction, the denominator of which is 365 and the numerator of which is the number of days remaining in the tax year after the date on which the fire occurred.

A property owner is required to apply for the exemption no later than 180 days after the date of the fire. Upon receipt of the application, the chief appraiser must determine whether the improvement qualifies for the exemption and may rely on information from any

appropriate source, including a county fire marshal or an insurance adjuster, to assist in the determination.

If a person becomes entitled to the exemption after taxes have been calculated and the exemption reduces the amount of tax due on the property, the assessor for the taxing must recalculate the tax due on the property, correct the tax roll, and mail a corrected tax bill to the property owner. If the person has paid the tax, the tax collector must provide a refund of the overpayment.

*Effective Jan. 1, 2026, contingent on voter approval of SJR 84.*

## SECTION 11.38

**HB 247** adds this section to grant a property tax exemption of the appraised value of certain border security infrastructure located in a county that borders Mexico that arises from an improvement that was installed or constructed under a qualified border security infrastructure agreement or on land subject to a recorded easement granted by the property owner to the state or the federal government that dedicates the property for border security infrastructure.

The bill defines "border security infrastructure" to mean a wall, barrier, fence, road, trench, apparatus, or other improvement designed or adapted to surveil or impede the movement of persons or objects crossing the Texas-Mexico border and "qualified border security infrastructure agreement" To mean a written agreement between a property owner and the state or federal government to install or construct border security infrastructure on the owner's property, including additional improvements that were not border security infrastructure.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 34.*

## SECTION 11.42

**HB 2508** amends subsection (c) to provide that the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease is effective January 1 of the tax year in which the person qualifies for the exemption and applies to the entire tax year.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 133, and applies only to property taxes imposed for a tax year beginning on or after the effective date.*

## SECTION 11.43

**HB 247** amends subsection (c) to provide that the exemption for certain border security infrastructure, once allowed, does not need to be claimed in subsequent years.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 34.*

**HB 2508** amends subsection (c) to provide that the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease, once allowed, does not need to be claimed in subsequent years.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 133.*

**HB 2723** adds subsection (t) to require the chief appraiser to grant an exemption for a property that qualifies as a nonprofit cemetery used exclusively for human burial 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.

The bill adds subsection (u) to authorize the chief appraiser to request assistance from a state agency, municipality, county, county historical commission or other governmental or nonprofit entity to help

determine whether a property qualifies as a nonprofit cemetery used exclusively for human burial.

*Effective Jan. 1, 2024.*

**HB 2730** adds subsection (c-1) to prohibit a chief appraiser from requiring a person allowed a residence homestead exemption 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 the Texas Department of Public Safety; and
- delivers written notice, accompanied by an appropriate application form to the person stating that the chief appraiser believes the person may no longer qualify for the exemption and
- the specific reason for the chief appraiser's belief.

The bill makes conforming changes to subsection (c).

*Effective May 24, 2025.*

**SB 1352** adds subsection (d-1) to require the chief appraiser to extend the application deadline to May 15 for a property owner filing a freeport exemption if the chief appraiser extends the application deadline to May 15 for a property owner filing a rendition statement. The bill allows the chief appraiser to further extend the deadline for filing an exemption application by written order for a period not exceeding 60 days from May 15 for good cause.

*Effective Sept. 1, 2025, and only applies to exemption applications filed on or after this date.*

## SECTION 11.431

**SB 850** amends subsection (b) to remove the requirement that a collector pay a refund within

60 days of the chief appraiser approving a late residence homestead exemption application.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## SECTION 11.438

**SB 850** amends subsection (c) to require the collector to refund any tax, penalties, and interest paid by a qualified veteran organization if the chief appraiser approves a late exemption application. The bill removes the requirement that the organization apply for the refund and that the refund be paid as provided by Tax Code Section 31.11.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## SECTION 11.439

**SB 850** amends subsection (b) to remove the requirement that a collector pay a refund within 60 days of the chief appraiser approving a late disabled veteran exemption application.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## SECTION 11.4391

**SB 1352** amends subsection (b) to provide that if the chief appraiser approves a late application for the freeport exemption, rather than paying 10 percent of the difference between the amount of the tax imposed by a taxing unit on the inventory or property, a portion of which consisted of freeport goods, and the amount of tax that otherwise would be imposed, the property owner must pay to each taxing unit allowing the exemption an amount equal to the lesser of:

- 10 percent of the difference between the amount of the tax imposed by the taxing unit on the inventory or property, a portion of which

consists of freeport goods, and the amount of tax that otherwise would be imposed; or

- 10 percent of the tax imposed by the taxing unit on the inventory or property, a portion of which consists of freeport goods.

*Effective Sept. 1, 2025, and only applies to exemption applications filed on or after this date.*

## SECTION 11.48

**SB 2068** amends subsection (a) to provide that the name, age, home address, or home telephone number of a child provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection.

*Effective Sept. 1, 2025.*

## CHAPTER 21. TAXABLE SITUS

### SECTION 21.06

**HB 22** repeals this section relating to the taxable situs of intangible personal property.

*Effective Jan. 1, 2026.*

### SECTION 21.07

**HB 22** repeals this section relating to the taxable situs of intangible personal property owned by a transportation business.

*Effective Jan. 1, 2026.*

### SECTION 21.08

**HB 22** repeals this section relating to the taxable situs of intangible personal property owned by an insurance company.

*Effective Jan. 1, 2026.*

## SECTION 21.09

**SB 1352** adds subsection (b-1) to require the chief appraiser to extend the application deadline to May 15 for a property owner applying for interstate allocation, the allocation of taxable value of vessels and other watercraft used outside this state, the allocation of commercial aircraft, or the allocation of business aircraft if the chief appraiser extends the deadline to file a rendition statement to May 15. The bill allows the chief appraiser to further extend the deadline for filing an allocation application by written order for a period not exceeding 30 days from May 15 for good cause.

*Effective Sept. 1, 2025, and only applies to allocation applications filed on or after this date.*

## SECTION 21.10

**SB 1352** amends subsection (b) to provide that if the chief appraiser approves a late application for allocation, instead of paying 10 percent of the difference between the amount of tax imposed by the taxing unit on the property with or without the allocation, the property owner must pay to each taxing unit an amount equal to the lesser of:

- 10 percent of the difference between the amount of the tax imposed by the taxing unit on the property with or without the allocation; or
- 10 percent of the amount of tax imposed by the taxing unit on the property with the allocation.

*Effective Sept. 1, 2025, and only applies to allocation applications filed on or after this date.*

## CHAPTER 22. RENDITIONS AND OTHER REPORTS

### SECTION 22.01

**HB 9** amends subsection (c-1) by adding the definition of “related business entity” and “unified business enterprise” as defined by Tax Code Section 11.145.

The bill adds subsection (j-1) to require a person to render tangible personal property the person owns that is held of used for the production of income only if:

- the aggregate market value of the property that has taxable situs in the same location in at least one taxing unit that participates in the appraisal district is greater than \$125,000; or
- the aggregate market value of the property in at least one taxing unit that participates in the appraisal district is greater than \$125,000.

The bill adds subsection (j-2) to provide that a person required to render property for taxation must render all tangible personal property the person owns that is held of used for the production of income and has taxable situs in the appraisal district except property that is exempt from taxation under a provision of law other than Section 11.145.

The bill adds subsection (j-3) to require a person who elects not to render property for taxation to file a rendition statement or property report that includes a certification that the person reasonably believes the property's value is not more than the exemption amount under Section 11.145. The election takes effect beginning with the tax year following the year the person files the rendition statement or property report and continues until the ownership changes. A person must render property for taxation if required by the chief appraiser.

The bill adds (n) to require the rendition statement of a related business entity to contain the required property owner and property description information

for each entity that composes the unified business enterprise of which the related business entity is a part.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 1.*

### SECTION 22.24

**HB 9** amends subsection (c) to require the Comptroller to include a box on each prescribed rendition form for a property owner to check to identify as a related business entity and a box to elect not to render property because the owner believes the property's value is \$125,000 or less.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 1.*

### SECTION 22.28

**SB 1951** amends subsection (a) to require the chief appraiser to send a notice of penalty for failure to timely file a rendition statement by June 1. The notice must be delivered by first-class mail or by certified mail if the property was not listed on the appraisal roll in the preceding year and be delivered with the notice of appraised value.

The bill amends subsection (b) to require the assessor to include the penalty amount in the tax bill as a separate line item from the amount of tax due.

The bill repeals subsection (d), which required the collector to remit five percent of the penalty amount collected to the appraisal district to defray administrative costs.

*Effective Jan. 1, 2026.*

## CHAPTER 23. APPRAISAL METHODS AND PROCEDURES

### SECTION 23.013

**HB 247** adds subsection (f) to prohibit a chief appraiser from considering the price paid by the state or the federal government to purchase a real property parcel or easement if the purchase was for the purpose of installing or constructing border security infrastructure on the property.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 34.*

### SECTION 23.1242

**HB 3424** amends subsection (b) to require a heavy equipment dealer to submit a unit property tax payment for each item of heavy equipment sold, leased, or rented from the dealer's heavy equipment inventory quarterly rather than monthly.

Adds subsection (b-1) to require the county tax assessor-collector to provide written notice to each owner for whom the collector maintains an escrow account of the unit property tax factor for the following tax year for each location where the dealer holds heavy equipment inventory by December 15th of each year.

Amends subsection (e) to require a heavy equipment dealer to complete an inventory tax statement quarterly rather than monthly. The bill requires the dealer to include the aggregate amount received as payment for sold, leased, or rented heavy equipment on the form rather than reporting the amount for each item. The bill also allows the dealer to aggregate the unit property tax assigned to heavy equipment items and removes the dealer's requirement to include the reason no unit property tax is assigned.

Amends subsection (f) to require the heavy equipment dealer to file the inventory tax statement with the collector quarterly rather than monthly.

Adds subsection (f-1) to require the dealer must retain complete and accurate records documenting the disposition of each item of heavy equipment sold, leased, or rented for at least four years from the date of the item's disposition. The bill removes the requirement that the dealer file a copy of the statement with the chief appraiser and authorizes the chief appraiser or collector to examine the dealer's records.

Amends subsection (g) to provide conforming changes for the quarterly filing requirements for dealers not in business on January 1 of the current tax year.

Amends subsection (k) to specify that the person who acquires the business or assets of an owner can use the same unit property tax factor that the owner who owes the current year tax would use when paying the current year tax.

*Effective Jan. 1, 2026.*

### SECTION 23.15

**HB 22** repeals this section relating to the appraisal of intangible personal property owned by an insurance company.

*Effective Jan. 1, 2026.*

### SECTION 23.16

**HB 22** repeals this section relating to the appraisal of intangible personal property owned by a savings and loan association.

*Effective Jan. 1, 2026.*

### SECTION 23.54

**HB 1244** amends subsection (e-1) to provide that the ownership of property appraised as agricultural land

in the preceding tax year is not considered to have changed if the new owner used the land in materially the same way as the former owner during the preceding tax year and the use of the land was overseen and conducted by the same individuals who oversaw or conducted that use during the preceding tax year.

*Effective Jan. 1, 2026.*

## SECTION 23.541

**HB 1244** adds subsection (a-2) to this section to require the chief appraiser of an appraisal district to accept and approve or deny an application for appraisal as agricultural land after the deadline for applying has passed if:

- the land was appraised as agricultural land in the preceding tax year;
- the new owner used the land in materially the same way as the former owner used the land during the preceding tax year;
- the new use is overseen or conducted by the same individuals who oversaw or conducted that use during the preceding year; and
- the application was filed not later than the first anniversary of the date ownership of the land was transferred from the former owner to the new owner.

Amends subsection (b) to provide that the penalty for a late application does not apply to an application filed under subsection (a-2).

*Effective Jan. 1, 2026.*

## SECTION 23.751

**HB 3370** adds subsection (a-1) to require the chief appraiser to accept and approve or deny an application for special appraisal as qualified timber land after the application deadline has passed if:

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- the land was appraised as qualified timber land in the preceding tax year;
- the ownership of the land changed because of the death of a landowner during the preceding tax year; and
- the application is filed no later than the delinquency date for the taxes on the land for the year for which the application is filed by either the decedent's surviving spouse or child, the executor or administrator of the decedent's estate, or a fiduciary acting on behalf of the decedent's surviving spouse or child.

Amends subsection (b) to provide that the penalty for a late filed application does not apply to an application filed under subsection (a-1).

*Effective Jan. 1, 2026.*

## CHAPTER 25. LOCAL APPRAISAL

### SECTION 25.01

HB 1533 adds subsection (d) to require an appraisal district in a county with a population of 120,000 or more to post on its website the district's completed non-confidential appraisal records and update the posted records at least once each week to include any change in the appraised value of property.

*Effective Sept. 1, 2025.*

### SECTION 25.025

**SB 370 and SB 1569** amend subsection (a) to add the following individuals to whom provisions relating to confidentiality of certain home address information apply:

- a family member of the current or former employee of the attorney general's office, rather than an attorney general employee assigned to a division whose

duties involve law enforcement or child support services under Family Code Chapter 231 (**SB 370**);

- a current or former employee of a public defender's office (**SB 370**);
- a member of the governing board of an institution of higher education or a private or independent institution of higher education (**SB 1569**);
- the chancellor or other chief executive officer of a university system (**SB 1569**); and
- the president or other chief executive officer of a public, private, or independent institution of higher education (**SB 1569**).

A duplicative reference to a current or former attorney for the Department of Family and Protective Services is removed and re-designated under subdivision 29 (**SB 370 and SB 1569**). Amends subsection (a-1) to define a "family member" as a minor child, adult child, spouse, or surviving spouse rather than the definition under Finance Code Section 31.006 (**SB 370**).

*Effective Sept. 1, 2025.*

## SECTION 25.027

**SB 973** amends subsection (b) to provide that the following information contained in appraisal records is excluded from the restriction on posting information on the internet:

- an aerial photograph that depicts more than one separately owned building, rather than five or more separately owned buildings;
- 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, the general landscape features, and the dimensions of or distances between the buildings and features.

*Effective Sept. 1, 2025.*

## SECTION 25.18

**SB 973** amends subsection (a) to provide that a reappraisal plan cannot include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements that property be appraised at market value on January 1.

*Effective Sept. 1, 2025.*

## CHAPTER 26. ASSESSMENT

### SECTION 26.01

**SB 4 and SB 23** simultaneously add subsections (a-2) and (a-3) to require the chief appraiser to provide a provisional appraisal roll to the assessor for the school district to account for the increases in the residence homestead exemption and the exemption for individuals age 65 or older or disabled. If the chief appraiser delivers a supplemental appraisal roll or correction to the appraisal roll before the constitutional amendments are approved by the voters, the chief appraiser must include provisional appraisal roll entries to account for the increases in the exemption amounts. If the constitutional amendments are approved by the voters, the provisional appraisal roll becomes the school district's appraisal roll for that tax year. The chief appraiser must correct the appraisal roll to finally account for changes in law as soon as practicable after voters approve the constitutional amendments. These subsections expire Dec. 31, 2026.

*Effective June 16, 2025.*

### SECTION 26.012

**HB 3093** amends subsection (6) to add subdivision (C) to the definition of "current total value" to provide that the current total value for an affected taxing unit excludes the portion of the aggregate taxable value of all the property located in the taxing unit

that is included as part of anticipated substantial litigation that consists of contested taxable value.

The bill adds subsections (1-a), (1-b), (1-c), (2-a), (2-b), and (20) to this section to define terms related to the provisions in this bill:

“Affected taxing unit” means a taxing unit that is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.

“Anticipated substantial litigation” means one or more appeals by a single property owner or by one or more associated business entities of a single property owner of an appraisal review board (ARB) decision on a property appraisal protest for property located in an affected taxing unit under the bill, if any of the properties:

- had a taxable value that was one of the 20 highest in its appraisal district in the preceding tax year; and
- had a current taxable year value that exceeded 125 percent of the amount of the uncontested taxable value of the property.

“Associated business entity” means a subsidiary or other associated business entity of a property owner.

“Contested taxable value” means for a tax year the difference between the current year taxable value of a property and the:

- taxable value of the property asserted by the owner in an appraisal review board (ARB) appeal; or
- if the owner has not filed an appeal, a good-faith determination of the taxable value the owner will assert in the appeal.

“Current year taxable value” means the taxable value of a property stated in or determined from:

- an order issued by the ARB hearing a protest pertaining to the property for the tax year; or

- if the ARB has not issued an order determining the protest, the notice of appraised value for the most recent tax year.

“Uncontested taxable value” means the portion of the taxable value of a property that is not contested taxable value.

*Effective May 24, 2025.*

**SB 1453** amends subdivision (3) to define “current debt service” as the minimum dollar amount required to be expended for debt service for the current year rather than debt service for the current year.

*Effective Jan. 1, 2026.*

## SECTION 26.03

**SB 1023** adds subsection (e) to require the adjustments to the value of taxable property and the adjustments to the amount of taxes imposed or collected to be calculated separately for each reinvestment zone in which the applicable taxing unit participates. Requires the Comptroller to ensure the tax rate calculation forms provide for the separate calculations.

*Effective Jan. 1, 2026.*

## SECTION 26.04

**HB 3093** amends subsection (d-3) to require a taxing unit to include an addendum to the tax rate calculation forms with documentation supporting the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity that intends to pay the tax due on the uncontested taxable value.

*Effective May 24, 2025.*

**SB 4 and SB 23** simultaneously add subsection (a-1) to require the assessor for a school district to determine the total taxable value of property taxable by the school district and the taxable value of new property as if

the increases to the residence homestead exemption and the exemption for individuals age 65 or older or disabled were in effect for the 2025 tax year.

The bills simultaneously add subsection (c-1) to require the school district's no-new-revenue tax rate and voter-approval tax rate be calculated as if the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled were in effect for the 2025 tax year. These subsections expire Dec. 31, 2026.

*Effective June 16, 2025.*

**SB 1023** amends subsection (d-1) to require the designated officer or employee to include a hyperlink to a document that evidences the accuracy of each entry included in the tax rate calculation forms prescribed by the Comptroller.

*Effective Jan. 1, 2026.*

**SB 1453** amends subsection (e) to make conforming changes to the definition of debt. Requires a taxing unit's designated official or employee to include in the taxing unit's debt obligations schedule the minimum dollar amount of principal and interest required to service the taxing unit's debt.

*Effective Jan. 1, 2026.*

## **SECTION 26.042**

**HB 30** repeals subsection (d), which exempts taxing units impacted by certain disasters from the requirement to hold a tax rate election if the taxing unit adopts a tax rate above the voter-approval tax rate in the year following the year in which a disaster occurred.

Adds subsection (a-1) to defines "disaster relief cost" to mean the total amount of a taxing unit's share of the cost associated with providing the following services during a disaster declared by the president of the United States or the governor during the current tax year:

- the removal of debris or wreckage in the taxing unit, as determined by an estimate made under the federal disaster debris removal grant program or by the taxing unit using the methods used to make the federal estimate, to the extent practicable; and
- essential assistance as determined by a federal estimate or an estimate made by the taxing unit using the methods used to make the federal estimate, to the extent practicable.

Defines "disaster relief rate" to mean a rate expressed in dollars per \$100 of taxable value and calculated using the formula:  $DISASTER\ RELIEF\ RATE = (DISASTER\ RELIEF\ COST) / (CURRENT\ TOTAL\ VALUE - NEW\ PROPERTY\ VALUE)$ .

Defines "essential assistance" to mean emergency sheltering of individuals, overtime and hazardous duty compensation provided to police, fire, and emergency medical service personnel, water testing and treatment, providing essential supplies, search and rescue efforts, evacuation services, medical care and transport, and security measures and services.

Adds subsection (a-2) to authorize a taxing unit affected by a disaster in a declared disaster area to calculate the voter-approval tax rate to be equal to the lesser of:

- the voter-approval tax rate calculated in the manner provided for a special taxing unit; or
- the voter-approval tax rate calculated using the formula:  $VOTER-APPROVAL\ TAX\ RATE = (NO-NEW\ REVENUE\ MAINTENANCE\ AND\ OPERATIONS\ RATE \times 1.035) + (CURRENT\ DEBT\ RATE + UNUSED\ INCREMENT\ RATE + DISASTER\ RELIEF\ RATE)$ .

Adds subsection (a-3) to require taxing units making an estimate of disaster relief costs to provide to forward the estimate to the Texas Division of Emergency Management as soon as practicable after completing it.

Amends subsections (a), (f) and (g) to make conforming changes.

*Effective Jan. 1, 2026.*

**SB 1502** adds subsection (e-1) to prohibit a school district's governing body from adopting a tax rate above the voter-approval tax rate without holding a tax rate election in the year following the year in which a disaster occurred and an increase in expenditures was necessary to respond to the disaster if, in the current tax year:

- the governing body previously adopted a tax rate that exceeded the district's voter-approval tax rate;
- a tax-rate election was held to approve or deny the district's adopted tax rate; and
- the voters did not approve the proposition to approve the district's adopted tax rate at the election.

*Effective Jan. 1, 2026.*

## SECTION 26.05

**SB 1453** adds subsection (a-1) to authorize a taxing unit's governing body to approve a tax rate used to pay debt service that is greater than the rate to pay for the minimum dollar amount required to be expended for debt if at least 60 percent of the members of the governing body approve a motion that states the determined and proposed rates and the difference between the two rates and describes the purpose for which the excess revenue collected from the proposed rate will be used.

Adds subsection (a-2) to provide that if the taxing unit's governing body approves a tax rate to pay debt service that is greater than the rate to pay for the minimum dollar amount required to be expended for debt, the approved rate is the taxing unit's current debt rate for that tax year. The office or employee designated to calculate the voter-approval tax rate is required to recalculate the voter-approval tax rate to account for

the new current debt rate. The recalculated rate is the taxing unit's voter-approval rate for that tax year.

*Effective Jan. 1, 2026.*

## SECTION 26.08

**HB 2** amends subsection (n) to remove the amount by which a school district must reduce the enrichment tax rate under Education Code Section 48.202(f) from its voter-approval tax rate calculations.

*Effective Sept. 1, 2025.*

**SB 4 and SB 23** simultaneously add subsection (q) to provide that the voter-approval tax rate of a school district for the 2025 tax year must be calculated as if the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled were in effect for that the 2025 tax year. This subsection expires Dec. 31, 2026.

*Effective June 16, 2025.*

## SECTION 26.09

**SB 4 and SB 23** simultaneously add subsection (c-1) to this section to require the assessor for a school district to calculate the amount of tax the school district imposes on a residence homestead for the 2025 tax year as if the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled were in effect for the 2025 tax year. This subsection expires Dec. 31, 2026.

*Effective June 16, 2025.*

## SECTION 26.10

**HB 2508** amends subsection (b) to provide for the proration of taxes for the loss of the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 133.*

## SECTION 26.112

**HB 2508** amends subsections (a) and (b) to provide for the calculation or recalculation of taxes for an individual who qualifies for the exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease after January 1.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 133.*

## SECTION 26.15

**SB 4 and SB 23** simultaneously add subsection (h) to this section to require the assessor for a school district to correct the tax roll for the 2025 tax year to reflect the results of the election to approve SJR 2 and SJR 85. This subsection expires Dec. 31, 2026.

*Effective June 16, 2025.*

## SECTION 26.16

**HB 3093** amends subsection (d-1) to require the assessor-collector to post the addendum to the tax rate calculation forms with documentation supporting the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity that intends to pay the tax due on the uncontested taxable value with the tax rate calculation forms if applicable.

*Effective May 24, 2025.*

## SECTION 26.17

**HB 3093** amends subsections (e) and (f) to require the appraisal district to electronically incorporate the addendum to the tax rate calculation forms with documentation supporting the exclusion of contested taxable value from the current total value and each statement submitted by a property owner or entity

that intends to pay the tax due on the uncontested taxable value into the database of property-tax-related information and make it available to the public within three days of incorporating it into the database.

*Effective May 24, 2025.*

**SB 1106** amends subsection (b) to require the appraisal district to include in the database of property-tax related information the name of each public improvement district established under Local Government Code Chapters 372 or 382, the total assessment and amount of annual assessment levied against the property by the district, and the amount of each periodic installment levied against the property in the district.

*Effective Jan. 1, 2026.*

## CHAPTER 31. COLLECTIONS

### SECTION 31.01

**SB 4 and SB 23** simultaneously add subsections (d-2), (d-3), (d-4), and (d-5) to require the assessor of a taxing unit to mail a provisional tax bill to each person whose taxes would be reduced by the increases to the residence homestead exemption and the exemption for individuals 65 or older or disabled. The provisional tax bill must include a statement containing specific information, including:

- the amount of the tax bill without the changes in the bills;
- the amount of the tax bill with the changes in the bills; and
- that the property owner would receive a supplemental tax bill equal to the difference between those amounts if the proposed constitutional amendment is not approved by voters.

The provisional tax bill is considered a final tax bill for the taxes imposed for the 2025 tax year if the voters approve SJR 2 and SJR 85. Otherwise, the

assessor must prepare and mail a supplemental tax bill equal to the difference between the amount if SJR 2 and SJR 85 were approved and the amount if it were not. These subsections expire Dec. 31, 2026.

*Effective June 16, 2025.*

## SECTION 31.02

**SB 4 and SB 23** simultaneously add subsection (a-1) to provide that the taxes due in conjunction with a supplemental tax bill prepared as a result of SJR 2 and SJR 85 not being approved by the voters are delinquent if not paid before March 1 of the following year. This subsection expires Dec. 1, 2026.

*Effective June 16, 2025.*

## SECTION 31.03

**HB 2742** adds subsection (a-1) to provide that if a taxing unit that has adopted the split-payment option mails its tax bills after November 30, the first one-half of the taxes imposed 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. The bill makes conforming changes to subsection (a).

*Effective Jan. 1, 2026.*

## SECTION 31.04

HB 2742 amends subsection (c) to remove the reference Tax Code Section 31.03 to allow for the split-payment to apply to taxes calculated after the option is otherwise available.

*Effective Jan. 1, 2026.*

## SECTION 31.071

**SB 850** amends subsection (c) to require interest be paid on refunds of conditional tax payments made on

a property that is no longer subject to a challenge, protest, or appeal before the delinquency date.

The bill adds subsection (d) to require the collector to refund the remainder of any taxes paid on a property still subject to an appeal within 60 days of the chief appraiser notifying the collector of the final determination of the appeal. The bill requires a collector who fails to make the refund within this time frame to include an annual 12 percent interest rate on the amount calculated from the delinquency date until paid. If the collector fails to make the refund because of an act or omission of the chief appraiser, the appraisal district must reimburse the collector for any interest included in the refund amount.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## SECTION 31.072

**SB 850** amends subsection (g) to require the collector to refund any amount in the escrow account that exceeds the taxes imposed within 60 days of determining the overage amount.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## SECTION 31.08

SB 2173 amends subsection (b) to require a taxing unit to extinguish tax liens, including liens for any delinquent taxes, penalties, or interest determined to be due because of an erroneously allowed and subsequently canceled residence homestead exemption if a person transfers property accompanied by a tax certificate that erroneously indicates that no delinquent taxes, penalties, or interest are due.

Adds subsection (d) to provide that the lien is not extinguished if the chief appraiser or the collector determines that the property transfer occurred

between two related individuals within the first degree by consanguinity or affinity, an employer and an employee, a parent company and its subsidiary, or a trust and a beneficiary of that trust.

*Effective Sept. 1, 2025.*

## **SECTION 31.11**

**SB 850** amends subsection (a) to require the collector to refund any erroneous or excessive payments of \$20 or more to the taxpayer or apply that amount to the amount of taxes due the following year if the taxing unit's auditor agrees with the collector's determination of the erroneous or excessive payment amount. The bill adds subsection (a-1) to require the taxpayer to apply for a refund that is less than \$20.

Adds subsection (a-2) to require a taxing unit collector to make refunds under subsections (a) or (a-1) using available current tax collections or money appropriated by the taxing unit. Removes the provisions previously allowing the collector not to issue refunds, including requiring the governing body's approval.

The bill amends subsection (f) to apply to late refund applications when the taxing unit's governing body has extended the filing deadline for good cause shown by the taxpayer and makes conforming changes.

Amends subsection (g) to require a collector to mail a written notice to the taxpayer or the taxpayer's representative of the amount of any overpayment, removing the requirement that the overpayment be \$5 or more. The notice must state that the taxpayer is not required to apply for the refund if the overpayment amount is at least \$20 and that the taxpayer is required to apply for the refund if the overpayment amount is less than \$20.

Amends subsection (k) to authorize a taxpayer to file suit against a taxing unit to compel payment of a refund that does not require an application within 60 days of receiving the overpayment notice.

Requires a taxpayer to file suit to compel a refund that required an application within 60 days of the collector denying the refund application.

Amends subsections (b) and (c) to make conforming changes. Repeals subsection (d), relating to a taxing unit's requirement to provide a copy of the refund application form without charge on request of a taxpayer or a taxpayer's representative, and subsection (i), relating to certain requirements that a taxpayer apply for certain refunds.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## **SECTION 31.12**

**SB 850** amends subsections (d) to require refunds made after a dispute or error is resolved by an agreement between the like taxing units be subject to the provisions in Tax Code Section 31.12 rather than by the 90th day after the agreement is made.

Amends subsection (e) to provide that if a dispute or error is not resolved by an agreement between the like taxing units and the Supreme Court enters a final order determining the amount of taxes, a refund must be made by the 60th day of the final order rather than the 180th. Requires a taxing unit that fails to make the refund within the 60-day time frame to include interest at an annual rate of 12 on the amount calculated from the delinquency date until paid.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## **SECTION 31.12**

**SB 850** amends the title of this section to "Payment of Certain Tax Refunds; Interest." Amends subsection (a) to require refunds provided by certain sections of the Tax Code to be paid by the 60th day after the liability for the refund arises.

Amends subsection (b) to provide that refund amounts not paid within the 60-day deadline accrue interest at an annual rate of 12 percent calculated from the date the liability for the refund arises until paid.

The bill amends subsection (c) to provide that a liability for a refund arises if:

- the refund is required by Tax Code Section 11.35(j) on the date the taxing unit's collector learns the refund is required;
- the refund is required by Tax Code Sections 11.431(b), 11.436(b), 11.438(c), or 11.439(b) on the date the chief appraiser notifies the taxing unit's collector of the applicable exemption approval;
- the refund is required by Tax Code Section 23.1243(d) on the date the chief appraiser notifies the taxing unit's collector of the amount of tax to be refunded;
- the refund is required by Tax Code Sections 23.48(d), 23.60(d), 26.1115(c), 26.112(b), 26.1125(b), or 26.1127(b) on the date the assessor notifies the taxing unit's collector of the decrease in the person's tax liability;
- the refund is required by Tax Code Section 26.05(e) on the date the action to enjoin the collection of taxes imposed by the taxing unit is finally determined;
- the refund is required by Tax Code Sections 26.07(g), 26.075(k), or 26.08(d-2) on the date the taxing unit's assessor mails the corrected tax bills under Sections 26.07(f), 26.075(j), or 26.08(d-1, as applicable);
- the refund is required by Tax Code Section 26.15(f) for tax roll corrections made under Section 26.15(b) or (c) on the date the change is certified to the assessor or ordered by the governing body;
- the refund is required by Tax Code Section 31.061(e) on the date the taxing unit determines that the amount credited under Section 31.061(d) exceeds the amount due to the taxing unit;
- the refund is required by Tax Code Section 31.071(c) on the date the challenge, protest, or appeal is finally determined;

- the refund is required by Tax Code Section 31.11 on the date the auditor for the taxing unit determines that the payment was erroneous or excessive;
- the refund is required by Tax Code Section 31.111 on the date the collector for the taxing unit determines that the payment was erroneous; or
- the refund is required by Tax Code Section 31.112(c)(3) on the date the agreement described by Section 31.112(c) is made.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## CHAPTER 33. DELINQUENCY

### SECTION 33.06

**HB 851** adds subsection (i) to require the chief appraiser for each school district to determine and report to the comptroller the number of residence homesteads of individuals age 65 or older, disabled, or a disabled veteran for which the property owner deferred the collection of a tax, abated a suit to collect a delinquent tax, or abated a tax foreclosure sale during the preceding tax year. The chief appraiser must report this number to the comptroller when they certify the appraisal district appraisal roll to the comptroller.

The bill adds subsection (j) to require the Comptroller to report the total number of residence homesteads subject to the limitation on tax increases to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature no later than November 1 of each year. The report must include the number of residence homesteads in each school district subject to the limitation or a reference to where the information for each school district may be accessed. The Comptroller is required to ensure that the report does not include personal identifying information of a property owner.

## CHAPTER 34. TAX SALES AND REDEMPTION

The bill adds subsection (k) to direct the chief appraiser to ensure that in reporting the number of residence homesteads subject to the limitation on tax increases the report does not include personal identifying information of a property owner.

*Effective Jan. 1, 2026.*

### SECTION 33.065

**HB 851** adds subsections (k) to require the chief appraiser for each school district to determine and report to the comptroller the number of appreciating residence homesteads whose property owner deferred the collection of a tax or abated a suit to collect a delinquent tax during the preceding tax year. The chief appraiser must report this number to the comptroller when they certify the appraisal district appraisal roll to the comptroller.

The bill adds subsection (l) to require the Comptroller to report the total number of residence homesteads subject to the limitation on tax increases to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature no later than November 1 of each year. The report must include the number of residence homesteads in each school district subject to the limitation or a reference to where the information for each school district may be accessed. The Comptroller is required to ensure that the report does not include personal identifying information of a property owner.

The bill adds subsection (m) to direct the chief appraiser to ensure that in reporting the number of residence homesteads subject to the limitation on tax increases the report does not include personal identifying information of a property owner.

*Effective Jan. 1, 2026.*

### SECTION 34.01

**HB 3680** amends subsection (e) to require a notice of a sale of real property seized under a tax warrant issued under Tax Code Chapter 33 or under a foreclosure of a tax lien to include a disclosure statement about certain water and wastewater services if the property is in a county that borders the United Mexican States and the Gulf of Mexico.

*Effective Sept. 1, 2025.*

### SECTION 41.41

**HB 4809** amends subsection (a) to entitle a property owner to to protest the appraised value of a structure or archeological site subject to a historic site tax exemption, the appraised value of the land necessary to access the structure, and the allocation of the appraised value between the structure or site and the land.

*Effective June 20, 2025.*

### SECTION 41.45

**HB 1533** amends subsection (b-1) to allow a property owner who has not designated an agent to file a written request to have an ARB hearing be conducted via phone or videoconference no later than the fifth, rather than the 10th, day before the hearing date.

*Effective Sept. 1, 2025.*

### SECTION 41.47

**HB 1533** amends subsection (a) to require an ARB to notify a property owner in writing of a decision to dismiss a protest on jurisdictional grounds and state the grounds for its determination in the notification.

*Effective Sept. 1, 2025.*

## SECTION 41.48

**HB 3093** adds this section to require a property owner or an associated business entity that intends to file an appeal of an ARB order to district court under Chapter 42 that is part of anticipated substantial litigation to submit to the affected taxing unit the total uncontested taxable value of the property that may be the subject of an appeal or part of the litigation and a written commitment to pay the tax due on the uncontested taxable value.

The property owner or associated business entity must submit this information by the earlier of August 7 or the 21st day after the first ABR hearing. The affected taxing unit can only use the amount of uncontested taxable value submitted to calculate the no-new-revenue and voter-approval tax rates and may not construe the value as an amount or value that is not in dispute for purposes of an appeal to district court under Chapter 42.

The bill requires the affected taxing unit to notify each property owner of the 20 highest taxable value properties in the preceding tax year in the appraisal district by July 1 that the property owner may have to comply with these requirements.

*Effective May 24, 2025.*

## SECTION 41.61

**HB 1533** amends subsection (c) to require the ARB to notify the party being subpoenaed and parties to the protest of the heading to determine that good cause exists for the issuance of the subpoena not later than the 15th, rather than the fifth, day before the good cause hearing.

*Effective Sept. 1, 2025.*

## CHAPTER 41A. APPEAL THROUGH BINDING ARBITRATION

### SECTION 41A.011

**HB 1533** adds this section to entitle a person leasing property who is contractually obligated to reimburse the property owner for property taxes to appeal an ARB order determining a protest on appraised value or unequal appraisal through binding arbitration if:

- the person brought the protest as a lessee under Tax Code Section 41.413;
- the property owner brought the protest but did not appeal the order; and
- the property's appraised or market value determined by the order was \$5 million or less.

A person appealing an ARB order is considered the property owner for the appeal. The comptroller must deliver copies of any required notices to the property owner and the person bringing the appeal.

*Effective Sept. 1, 2025 and applies only to a request for binding arbitration filed on or after Jan. 1, 2026.*

### SECTION 41A.061

**HB 3307** amends subsection (b) to allow for a continuing legal education course in arbitration and alternative dispute resolution procedures to count toward the number of hours of continuing education required to renew a person's agreement to serve as an arbitrator.

*Effective Sept. 1, 2026.*

### SECTION 41A.10

**SB 850** amends subsection (a) to require a collector to issue a refund based on a final determination of an appeal under binding arbitration within 60 days of the determination. A collector that fails to issue the refund within this time frame is required to include interest at an annual rate of 12 percent.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

## CHAPTER 42 JUDICIAL REVIEW

### SECTION 42.05

**HB 22** amends this section by striking subsection (1), relating to the comptroller being an opposing party in an appeal by a property owner of an order of the comptroller determining a protest of the appraisal, interstate allocation, or intrastate apportionment of transportation business intangibles.

*Effective Jan. 1, 2026.*

### SECTION 42.08

**HB 2742** makes conforming changes to allow the split-payment provisions to apply to property tax payments for properties subject to judicial appeals.

*Effective Jan. 1, 2026.*

### SECTION 42.23

HB 1533 adds subsections (j) and (k) to prohibit a court from conducting a judicial review of a taxpayer protest from ordering discovery unless a party to the appeal requests it. Prohibits a court from imposing deadlines for discovery related to an expert witness that fall before the deadlines specified by the Texas Rules of Civil Procedure or from otherwise accelerating discovery related to an expert witness unless agreed to by the parties.

*Effective Sept. 1, 2025.*

### SECTION 42.43

**SB 850** amends subsection (b) to authorize a property owner to waive interest on a refund related to a final determination of a judicial appeal of an ARB order that decreases the property owner's tax liability after the property owner has paid the tax.

Amends subsection (c) to provide that if a taxing unit does not make a refund, including interest, before the 60th day after the date of the final determination of the appeal, rather than the chief appraiser certifies a correction to the appraisal roll, the taxing unit is required to include with the refund interest at an annual rate of 12 percent calculated from the delinquency date for the taxes until the date the refund is made.

Amends subsection (d) to provide that a property owner who prevails in a suit to compel a refund is entitled to court costs and reasonable attorney's fees if the suit was filed on or after the 60th day after the final determination of the appeal to which the refund relates, rather than the 180th day after the chief appraiser certified a correction to the appraisal roll.

The bill amends subsection (f) to provide that the final judgment in an appeal may not require the property owner to file a form with the Internal Revenue Service as a prerequisite to the issuance of a refund unless the form was required under federal law.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

# Education Code

## SECTION 44.004

**SB 1453** amends subsection (c) to provide the school district's notice of proposed budget and tax rate hearing to describe the interest and sinking fund tax rate as the rate that would impose taxes in the amount to provide the minimum dollar amount to be paid to service the district's debt.

*Effective Jan. 1, 2026.*

## SECTION 46.071

**SB 4 and SB 23** simultaneously amends subsections (a-2) and (b-2) to include the 2024-2025 school year in holding school district harmless in the loss of revenue because of the increase of the residence homestead exemption.

Simultaneously adds subsection (d-1) to reduce the amount of additional state aid to only the amount required to pay debt service if the amount needed to pay debt service on bonds is less than the sum of state assistance and the school district's interest and sinking revenue.

Simultaneously adds subsection (d-2) to provide that the amount of additional state aid cannot be reduced below the amounts provided under subsections (a-3) and (a-4).

**SB 4** Adds subsection (a-3) to provide school districts with additional state aid, beginning with the 2025-2026 school year, to address the amount of state and local revenue loss used to service debt because of the increase in the residence homestead exemptions and any additional limitation on tax increases that would have been available on January 1, 2025, if the increase in the residence homestead exemptions had not occurred.

Adds subsection (b-3) to provide school districts with additional state aid, beginning with the 2025-2026

school year, to address the amount of local interest and sinking revenue loss attributed to the increase in the residence homestead exemptions not offset by a gain in state aid established by the bill.

Adds subsection (c-3) to limit additional state funding used to address local interest and sinking revenue loss to only revenue required to service debt as of September 1, 2025.

Adds subsection (f) to allow a school district to use additional state aid received under the bill to only pay for the principal and interest on bonds for which the district received the aid.

*Effective on the date of the official canvas showing adoption of SJR 2 and SJR 85 and contingent on voter approval of both joint resolutions (Subsection (f) is not contingent on a constitutional amendment and takes effect June 16, 2025).*

**SB 23** adds subsection (a-4) to entitle a school district to additional state aid under this subchapter, beginning with the 2025-2026 school year, to the extent that state and local revenue used to service debt eligible under this chapter is less than the state and local revenue that would have been available to the district under this chapter as it existed on January 1, 2025, if any increase in the residence homestead exemption for a person who is elderly or disabled had not occurred.

Adds subsection (b-4) to provide additional station to school district starting with the 2025-2026 school year equal to the amount by which the loss of local interest and sinking revenue for debt service attributable to any increase in a residence homestead exemption for a person who is elderly or disabled is not offset by a gain in state aid under this chapter.

## SECTION 48.011

**HB 2** adds this section to grant the commissioner of education the authority to implement changes made by the legislature to public school finance

and requires the commissioner to notify and receive approval from the Legislative Budget Board (LBB) and the governor before making any adjustments and provide an explanation to the legislature about the necessary changes. This section expires Sept. 1, 2027.

*Effective Sept. 1, 2025.*

## SECTION 48.014

**HB 2** adds this section to require the commissioner of education to notify a school district y was determined to have an invalid local value in the preliminary findings of the Comptroller's School District Property Value Study with an estimate of the effect of an invalid local value on the district's finances and any right of recourse available to the district.

Each school district is required to provide the Texas Education Agency with an annual report with contact information for the district's current board of trustees for purposes of receiving the notice under this section. The Education Commissioner will coordinate with the Comptroller provide copies of the notice under this section to each applicable appraisal district's board of directors.

*Effective Sept. 1, 2025.*

## SECTION 48.2543

**SB 4 and SB 23** simultaneously amends subsection (a-1) to extend the provisions for additional state aid for a school district's revenue loss because of the increase of the residence homestead exemptions during the 88th 2nd Called Legislative Session through the 2024-2025 school years.

Simultaneously adds subsections (a-2) and (a-3) sequentially to provide school districts with additional state aid, beginning with the 2025-2026 school year, to address the amount of state and local revenue loss that would have been available on September 1, 2024, if the increase in the residence homestead exemptions had not occurred.

Simultaneously amends subsection (b) to add the provisions used under subsections (a-2) and (a-3) for calculating additional state aid for the school district's 2024 maintenance and operation (M&O) tax rate or the lesser of the school district's currently adopted M&O tax rate.

*Effective on the date of the official canvas showing adoption of SJR 2 and SJR 85 and contingent on voter approval of SJR 2 and SJR 85.*

## SECTION 48.2551

**SB 4 and SB 23** simultaneously adds subsections (d-3) and (d-5) to this section to require the Texas Education Agency (TEA) to calculate and make available the school districts' maximum compressed rates for the 2025-2026 school year as if the increase in the residence homestead exemptions proposed during the 89th Regular Legislative Session took effect. These provisions expire Sept. 1, 2026.

Simultaneously adds subsections (d-4) and (d-6) permitting TEA to adjust the maximum compressed rates accordingly with approval from the Legislative Budget Board (LBB) and the governor if the residence homestead exemption increases do not take effect. These provisions expire Sept. 1, 2029.

*Effective June 16, 2025.*

## SECTION 48.283

**SB 4** amends this section to provide that, beginning with the 2023-2024 school year, a school district that received a tier-1-entitlement adjustment for

the 2022-2023 school year can receive additional staid aid for each school year in an amount equal to the difference between the amount of state and local revenue that would have been available to the district if the district's maximum compressed tax rate was not reduced under Education Code Section 48.2555 less the amount of state and local revenue available to the district for the current school year.

*Effective June 16, 2025.*

## SECTION 49.004

**SB 4 and SB 23** simultaneously adds subsections (a-1) and (a-2) to this section, to require the Commissioner of Education (Commissioner) to review the local revenue level of each Texas school district and revise the notification required under this section as necessary. This subsection only applies if voters approve SJR 2 and expires Sept. 1, 2026.

Simultaneously adds subsection (b-1) to provide that a school district that enters into an agreement to reduce its local revenue level more than entitlement under Education Code Section 49.002(3), (4), or (5) for the 2025-2026 school year can request and receive approval to delay an election date otherwise required to be ordered before September 1. This subsection expires Sept. 1, 2026.

Simultaneously adds subsection (c-1) to authorize a school district that received approval from the Commissioner to delay an election to adopt a tax rate for the 2025 tax year before the Commissioner certifies that the district has reduced its local revenue level to the level established under Education Code Section 48.257. This subsection expires Sept. 1, 2026.

*Effective June 16, 2025.*

## SECTIONS 49.0043 - 49.0044

**SB 4 and SB 23** simultaneously adds these sections to require the Commissioner of Education to approve a school district's request under Education Code Section 49.004(b-1) to delay an election if the commissioner determines that the district would not have a local revenue level more than its entitlement if voters approve SJR 2 and SJR 85. The commissioner must set a date for each school district that receives approval to order the election.

By the 2026-227 school year, the commissioner must order detachment and annexation of property under Subchapter G or consolidation under Subchapter H as necessary to reduce a district's local revenue level if the district selected such options and receives commissioner approval but either fails to hold the required election or does not receive voter approval at an election. These sections expire Sept. 1, 2027.

*Effective June 16, 2025.*

## SECTION 49.0121 - 49.0122

**SB 4 and SB 23** simultaneously adds these sections to provide transitional election dates that only apply to required elections during the 2025-2026 school year. This section does not apply to a school district that receives approval of a request under Education Code Section 49.0043. It requires a school district to hold the election on a Tuesday or Saturday on or before a date specified by the Commissioner of Education. These sections expire Sept. 1, 2026.

*Effective June 16, 2025.*

## SECTION 49.154

**SB 4 and SB 23** simultaneously adds subsections (a-2) and (a-4) to allow school districts that selected and were authorized by the Commissioner of Education to purchase average daily attendance credit to account

for excess local revenue to have the option of paying for the purchased credit in equal monthly installments, or in one lump-sum payment by August 15, provided that the district notifies the commissioner of its intent to do. These sections expire Sept. 1, 2026.

*Effective June 16, 2025.*

## **SECTION 49.308**

**SB 4 and SB 23** simultaneously adds subsections (a-1) and (a-2) to require the Commissioner of Education to order any detachments and annexations of property for the 2025-2026 school year as soon as practicable after the election results of SJR 2 and SJR 85. These subsections expire Sept. 1, 2026.

*Effective June 16, 2025.*

# Election Code

## SECTION 52.072

SB 1025 amends subsection (e) to require a proposition submitted to the voters for approval of the imposition, increase, or reduction of a tax:

- state the amount of tax rate or tax increase or reduction as applicable; and
- for propositions seeking voter approval for a tax increase, include the statement "THIS IS A TAX INCREASE" at the top of the proposition in capital typewritten letters of the same font size as the rest of the proposition.

*Effective May 24, 2025.*

## SECTION 252.005

**HB 3575** amends this section to require a candidate for an elected position on the board of directors of an appraisal district to file a campaign treasurer appointment for the individual's candidacy with the county clerk or county elections administrator, as applicable.

*Effective June 20, 2025.*

# Government Code

## SECTION 403.302

**HB 2508** amends subsection (d-1) to provide that, for purposes of determining taxable value in the school district property value study conducted by the comptroller, a residence homestead that receives an exemption for a surviving spouse of a veteran of the U.S. Armed Forces who died as a result of a qualifying condition or disease is not considered to be taxable property.

*Effective Jan. 1, 2026, contingent on voter approval of HJR 133.*

## SECTIONS 403.701 - 403.705, SUBCHAPTER V

**HB 103** adds these sections to the Government Code, creating a local government bond, tax and project database and requires the comptroller to consult and coordinate with the Bond Review Board to develop and maintain a database of current and historical information regarding taxes imposed and bonds issued by each taxing unit in the state.

Requires a taxing unit to provide the comptroller with data for each proposed bond, independent of any other bond, bond refinancing or ad valorem tax rate change by August 7 of the current tax year or as soon thereafter as practicable. A taxing unit must provide all available current and historical information for the 2015-2025 tax years by January 1, 2026.

Authorizes the comptroller to consult with a taxing unit to obtain the information necessary to operate and maintain the database and contract with a third party for its development or maintenance. The bill requires the comptroller to coordinate with the Department of Information Resources (DIR) to include

a separate link to the database on the website "Texas.gov/PropertyTaxes." The bill prohibits the comptroller from charging the public a fee for database access.

Requires the comptroller to send a written notice to a taxing unit that fails to provide the required database information. The notice must describe the information the taxing unit was required to provide and inform the taxing unit that it is liable for a civil penalty of \$1,000 if it does not provide the required information on or before the 30th day after the notice was sent.

Authorizes the attorney general to bring an action to recover the civil penalty. It would be a defense to the action that a taxing unit provided the required information or documents to the extent the information or documents were not exempt from disclosure or confidential under Government Code Chapter 552.

The bill requires the comptroller to establish procedures and adopt rules to implement the legislation. The comptroller must create the database, and DIR must create a link to the database on its website as soon as practicable after January 1, 2026.

*Effective Sept. 1, 2025.*

## SEC. 551.043

**HB 1522** amends the title of this section to read "Time and Accessibility of Notice; Posting of Budget; General Rule" and amends subsection (a) to require a governmental body to post its required meeting notices in an accessible public place for at least three business days before the scheduled meeting date.

Adds subsection (c) to require a notice for a meeting at which a governmental body will discuss or adopt its budget to include a physical copy of the budget unless

the budget is clearly accessible on the homepage of the governmental body's website and a taxpayer impact statement showing a comparison property tax bill for a median-valued homestead property showing an estimated dollar amount for the same property if the proposed budget is adopted and a balanced budget funded at the no-new-revenue tax rate.

Adds subsection (c-1), which exempts the governing board of a general academic teaching institution or university system subject to the open meeting requirements in Section 551.1281 of the Government Code from the bill's provisions.

*Effective Sept. 1, 2025.*

## SECTION 552.117

**SB 370** amends subsection (a), relating to exceptions for certain personal information revealing family members from the public disclosure requirements of the Public Information Act (PIA) to include "a family member of a current or former employee of the attorney general" rather than an employee assigned to a certain division within the attorney general's office and a "current or former employee of a public defender's office" to the exceptions listed in this section.

Amends subsection (c) to define a "family member" as a minor child, adult child, spouse, or surviving spouse rather than the meaning under Finance Code Section 31.006.

*Effective Sept. 1, 2025*

**SB 1569** amends subsection (a), relating to the Public Information Act provisions that protect the address, telephone number, emergency contact information, social security number, or family-member information of certain government employees and officials from disclosure, to add the governing board member of a public, private, or independent institution of higher education, the chancellor or other chief executive

officer of a university system, and the president or other chief executive officer of a public, private, or independent institution of higher education

*Effective Sept. 1, 2025.*

## SECTION 552.1175

**SB 370** amends subsection (a)), relating to confidentiality of certain personal information of peace officers and other officials performing sensitive governmental functions by adding "a family member of the current or former employee" of the attorney general's office and a current or former employee of a public defender's office to the individuals covered by this section.

Adds Subsection (b-1) to classify the information included in a form submitted under Subsection (b) any supplemental information included as part of the submission as confidential and prohibits and is not subject to disclosure under this chapter.

Amends Subsection (f) by adding Subsection (b-1) to the list of information that a governmental body may redact from any information the governmental body discloses without requesting a decision from the attorney general.

Adds Subsection (i) to define "family member" as a minor child, adult child, spouse, or surviving spouse.

*Effective Sept. 1, 2025.*

**SB 1569** amends subsection (a) relating to confidentiality of certain personal information of peace officers and other officials performing sensitive governmental functions, by adding the governing board member of a public, private, or independent institution of higher education, the chancellor or other chief executive officer of a university system, and the president or other chief executive officer of a public, private, or independent institution of higher education to the list individuals covered by this section.

*Effective Sept. 1, 2025.*

## SECTION 552.221

HB 4219 adds subsection (f) to require the officer for public information to notify the requestor in writing within 10 business days of receiving a request for public information if the governmental body determines it has no information responsive to the request for information.

Adds subsection (g) to require the public information officer to notify the requestor in writing within 10 business days of receiving the request that the governmental body is withholding the information and identify the governmental body's specific previous determination it is relying on to withhold the information if the governmental body determines that the requested information was subject to a previous determination that permitted or required withholding the information.

*Effective Sept. 1, 2025.*

## SECTION 552.234

HB 4214 adds Subsection (e) to require each governmental body to notify the attorney general by October 1 of each year of the current mailing address and electronic mail address designated by the governmental body for receiving written requests for public information.

Adds Subsection (f) to require the attorney general to create and maintain on the office of the attorney general's website a publicly accessible database of the mailing addresses and electronic mail addresses provided by governmental bodies.

*Effective June 20, 2025.*

## SECTION 552.301

**HB 4219** amends Subsection (b) to require a governmental body state the specific exceptions that apply when requesting an attorney general's

decision regarding information that a governmental body wishes to withhold from public disclosure.

*Effective Sept. 1, 2025.*

## SECTION 552.328

**HB 4219** adds this section to permit a person who requests public information from a governmental body to send a written complaint to the attorney general if the governmental body fails to respond as required. The complaint must include the original request and any response correspondence from the governmental body.

Requires the attorney general to notify the governmental body in writing upon determining that the governmental body had improperly failed to comply with the requirements under Government Code Section 552.221 and requires the applicable public information officer or the officer's designee to complete open records training no later than six months after receiving notification. In such a case, the governmental body cannot assess costs to the requestor for producing information in response to the request.

Requires the governmental body to request an attorney general decision within five business days of receiving notification of the attorney general's determination and release the requested information, unless there is a compelling reason to withhold the information if the governmental body still seeks to withhold information in response to a public information request.

*Effective Sept. 1, 2025.*

## SECTIONS 552.401 - 552.407

**HB 4310** adds these sections to the Government Code to provide governing board members access to certain public information.

## SECTION 552.401

**HB 4310** adds this Section to define “member of a governing board” as any individual who is appointed, designated, or elected to direct or serve on a board or other group of individuals that directs a governmental body or a nongovernmental entity, including a member of the governing body of a municipality and a county commissioner.

Defines “nongovernmental entity” as an entity that executed a contract with a governmental body that had a stated expenditure of at least \$1 million in public funds for the purchase of goods or services or resulted in such an expenditure in a fiscal year, as described under Government Code Section 552.371.

Defines “promptly” as as soon as possible under the circumstances, that is, within a reasonable time, without delay, as described under Government Code 552.221(a).

*Effective Sept. 1, 2025.*

## SECTION 552.402

HB 4310 adds this Section to clarify that the subchapter does not apply to the legislature or a legislative agency created by Subtitle C, Title 3.

*Effective Sept. 1, 2025.*

## SECTION 552.403

**HB 4310** adds this Section to authorize a member of the governing board of a governmental body or nongovernmental entity to inspect and duplicate public information maintained by the body or entity if the member was acting in an official capacity.

Requires the public information requested be provided to the member promptly and without charge.

Requires any confidential public information requested under the bill to be redacted without charge.

Prohibits the disclosure of information subject to attorney-client privilege to a governing body member unless the attorney-client relationship applies to the member.

*Effective Sept. 1, 2025.*

## SECTION 552.404

**HB 4310** adds this section to allow a governmental body or nongovernmental entity to request the governing board member receiving confidential public information to sign a confidentiality agreement requiring that:

- the information not be disclosed;
- the information be labeled as confidential;
- the information be kept securely; or
- the number of copies made of the information or the notes taken from the information that implicates the confidential nature of the information be controlled, with all copies or notes that were not destroyed or returned remaining confidential and subject to the agreement.

Specifies that a governmental body or nongovernmental entity that provides public information under the bill that is confidential or otherwise excepted from required disclosure under the law does not waive or affect the confidentiality of the information for purposes of state or federal law or waive the right to assert exceptions to required disclosure of the information in the future.

*Effective Sept. 1, 2025.*

## SECTION 552.405

**HB 4310** adds this section to allow a governing board member who has received a request to sign a confidentiality agreement under 552.404(a) to seek a decision about whether the information covered by the confidentiality agreement is confidential under law. A confidentiality agreement

is void to the extent that the agreement covers information determined by the attorney general or a court not to be confidential under law.

Requires the attorney general to:

- adopt rules to establish procedures and deadlines for receiving information necessary to decide the matter and briefs from the governing board member, the governmental body or nongovernmental entity, and any other interested person;
- promptly render a decision requested under the bill by the 45th business day after receiving the request; and
- issue a written decision and provide a copy to the member, the governmental body or nongovernmental entity, and any interested person who submitted necessary information or a brief to the attorney general about the matter.

Allows the governmental body member or nongovernmental entity to appeal the decision to a Travis County district court. Any other person can appeal a decision to a Travis County district court if the person claims a proprietary interest in the information affected by the decision or a privacy interest in the information that a confidentiality law or judicial decision is designed to protect.

*Effective Sept. 1, 2025.*

## **SECTION 552.406**

**HB 4310** adds this Section to allow a member of a governing board who made a request to file a motion, petition, or other appropriate pleading in a district court having jurisdiction for a writ of mandamus to compel the body or entity to comply with the applicable requirement if a governmental body or nongovernmental entity fails to comply.

Requires the pleading to be brought:

- In Travis County for a governmental body this a state agency;
- In a county in which the governmental body is located for a governmental body that is not a state agency; or
- In the county where the entity's principal office in this state is located for a nongovernmental entity.

Allows the court to award reasonable attorney's fees, expenses, and court costs if the member prevails.

*Effective Sept. 1, 2025.*

## **SECTION 552.407**

**HB 4310** adds this Section to provide that this subchapter does not affect the procedures under which information may be obtained under other law or the use that may be made of information obtained under other law.

*Effective Sept. 1, 2025.*

## **SECTION 607.001**

**HB 1306** adds Subsection (b) to define "Death investigation professional as a justice of the peace, a death investigator employed under Code of Criminal Procedure Article 49.23, or a medical examiner or employee of the medical examiner's office employed under Code of Criminal Procedure Article 49.25, Section 3.

Defines "Inquest" as the meaning assigned by Article 49.01 of the Code of Criminal Procedure.

## **SECTION 607.002**

**HB 1306** amends Subsection (a) include a death investigation professional to the list of individuals, who if exposed to a contagious disease, entitled to reimbursement for reasonable medical expenses if exposure to the disease occurs during the course of employment for a public safety employee or

while conducting or assisting in an inquest for a death investigation professional, and the employee or professional requires preventative medical treatment because of exposure to the disease.

Adds Subsection (b) and (c) to require the governmental entity that employs the public safety employee be responsible for reimbursing the employee for medical expenses described by subsection (a) and the county served by the death investigation professional be responsible for reimbursing the professional for medical expenses described by subsection (a).

### SECTION 607.003

**HB 1306** amends this section to entitle a death investigation professional who exposed to a disease described in section 607.002 to be treated for the prevention of that disease by the physician of the professional's choice.

### SECTION 607.004

**HB 1306** adds Subsection (a-1) to entitle a death investigation professional to preventative immunization for any disease to which the death investigation professional may be exposed in conducting or assisting in an inquest and for which immunization is possible.

*Effective Sept. 1, 2025.*

### SECTION 615.003

**HB 1306** amends this section to add an employee of the Health and Human Services Commission, a justice of the peace, a death investigator employed under Code of Criminal Procedure Article 49.23, and a medical examiner or an employee of a medical examiner's office employed under Code of Criminal Procedure Article 49.25, Section 3 to the list of individuals whose surviving family members are eligible for financial assistance benefits under certain conditions.

The surviving spouse of an individual added to this section is eligible for the residence homestead exemption for a surviving spouse of a first responder killed in the line of duty under Tax Code Section 11.134.

*Effective Sept. 1, 2025.*

### SECTION 2003.913

**SB 850** amends subsection (a) to require a taxing unit to issue a refund within 60 days after the final determination of a State Office of Administrative Hearing (SOAH) appeal of an ARB order of determination if the final determination decreases a property owner's tax liability to less than the taxes paid. Requires a taxing unit that fails to issue a refund within this time frame to include interest at an annual rate of 12 percent on the amount calculated from the delinquency date until paid.

*Effective Sept. 1, 2025, and only applies to property tax refunds for liabilities that arise on or after this date.*

### SECTION 2051.0441

**SB 1062** adds subsection (b-1) to allow certain counties to publish a notice in a digital newspaper instead of publishing a notice in a newspaper, if the digital newspaper:

- has an audited paid subscriber base;
- has been in business for at least three years;
- employs staff in the county's jurisdiction;
- reports on local events and activities in the county's jurisdiction;
- provides news of general interest to people in the county's jurisdiction; and
- updates its news at least once each week.

*Effective May 19, 2025.*

# Local Government Code

## SECTION 43.141

**SB 1844** amends subsection (a) to change the qualification of petitioners who may petition the governing body of a municipality to disannex if municipality fails or refuses to provide certain services from a majority of the qualified voters of the area to a majority of the property owners of the area, including one or more lots, tracts, or parcels, or a portion of a lot, tract, or parcel; and adds that the voters can petition to disannex any part of an area located adjacent to a navigable waterway that did not become part of the municipality in compliance with and under specified annexation provisions.

Amends subsection (b) to add the requirement that a district court enter an order to disannex the area and award attorney's fees to the petition signers if the court finds that the municipality has not connected the majority of the properties in the area covered by the petition, regardless of whether the area was annexed by the municipality, to the municipality's water and wastewater systems, if any other area in the municipality is connected to such systems.

Amends subsection (d) to reflect the change from voters to property owner in subsection (a) and adds a survey as an option to describe the area to be disannexed the must be included in the petition.

Amends subsection (f) to reflect the change from voters to property owner in subsection (a)

Adds subsections (g), which makes the landowners in a disannexed area under these provisions ineligible for a refund of taxes or fees for the area. Adds subsection (h) to provide the disannexation of an area under these provisions may not include land that comprises the bed of a navigable waterway.

Adds subsection (i) to provide that these provisions do not apply to an area located in an area previously designated as an industrial district under Local Government Code Section 42.044.

*Effective Sept. 1, 2025.*

## SECTION 103.005

**SB 1851** adds this section to authorize a person to submit a complaint to the attorney general's office if they suspect that a municipality failed to perform an annual audit and prepare and file annual financial statement as required by Local Government Code Sections 103.001 and 103.003.

If the attorney general determines that the municipality failed to perform the audit requirements, the municipality is prohibited from adopting a property tax rate that exceeds the no-new-revenue tax rate for the tax year beginning on or after the attorney general's determination or for a subsequent tax year beginning before the municipality performed the audit requirements, as applicable.

*Effective Sept. 1, 2025.*

## SECTION 118.011

**SB 1547** amends subsections (a) and (e) to exclude real property records from fees collected for issuing an electronic copy of a "noncertified paper." Real property records provided in a format other than paper maintained by the clerk are subject to copy and charge fees in accordance with Government Code Sections 552.231 and 552.262.

*Effective June 20, 2025.*

## SECTION 140.011

**HB 2894** amends subsection (a)(2) to change the definition of local government to a municipality and county to qualify removing the requirement that a municipality be adjacent to a U.S. military installation and a U.S. military installation be wholly or partly located in a county to qualify.

Amends subsection (b) to change the eligibility for a local government to be entitled to a disabled veteran assistance payment from the state if the local government's loss of property tax revenue attributable to the disabled veterans' homestead exemption is equal to or greater than:

- two percent of the local government's general fund for that fiscal year if the local government is a municipality adjacent to a U.S. military installation or a county in which a U.S. military installation is wholly or partly located; and
- 10 percent of the local government's general fund revenue for that fiscal year if the local government is a municipality in a county:
  - a. in which a U.S. military installation is wholly or partly located that has a population of more than 370,000 but less than 380,000; more than 83,000 but less than 84,000; 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 more than 400,000.

*Effective Sept. 1, 2025, and only applies to eligible local governments applying for the disabled veteran assistance payment beginning with the local government's fiscal year ending in 2025.*

## SECTION 140.014

**SB 40** adds this section to prohibit political subdivisions from spending public funds to pay a nonprofit organization that accepts and uses donations from the

public to deposit money with a court in the amount of a defendant's bail bond, entitles a taxpayer or resident of a political subdivision to seek injunctive relief to prevent further activity prohibited under the bill by the political subdivision, and to recover reasonable attorney's fees and costs if the party prevails in court.

*Effective Sept. 1, 2025.*

## SECTION 180.011

**HB 762** adds this section to limit severance pay for certain government employees and contractors. Requires a political subdivision, other than a public or teaching hospital, that enters into a contract or employment agreement, or renewal or renegotiation of an existing contract or employment agreement, that contains a provision for severance pay with an employee or independent contractor to include a requirement that taxpayer-funded severance pay cannot exceed the amount of 20 weeks' compensation at the rate when the employment or contract was terminated, excluding paid time off or accrued vacation leave and a prohibition an employee or independent contractor terminated because of misconduct from receiving severance pay, and requires a political subdivision to post each severance agreement prominently on its website. Prohibits a court from issuing a writ of execution or mandamus in connection with a judgment that did not comply with the bill in an action brought against a political subdivision by an employee or independent contractor arising from the termination.

*Effective Sept. 1, 2025.*

**SB 2237** adds this section to require political subdivisions that enter into employment agreements containing severance pay provisions with an executive employee to include a requirement that severance paid from tax revenue cannot exceed the compensation the employee would have been paid for 20 weeks, excluding paid time off or vacation leave and a prohibition of severance pay, if the employee

is terminated for misconduct, and to post each severance agreement prominently on its website.

Also prohibits a court from issuing a writ of execution or mandamus in connection with a judgment in an action brought against a political subdivision by an employee arising from the person's termination.

*Effective Sept. 1, 2025.*

## **SECTIONS 212.301 - 212.308, SUBCHAPTER I**

**SB 1579** adds subchapter, Abandoned, Unoccupied, and Tax Delinquent Undeveloped Parcels in Certain Municipalities to Local Government Code Chapter 212, Municipal Regulation of Subdivisions and Property Development. Section 212.301 defines the applicable municipalities as a municipality in a county that contains with a population of more than 500,000 and is adjacent to an international border. The subchapter only applies on to land located within the boundaries. Section 212.302 allows the governing body of municipality to implement an expedited process to administratively determine that an undeveloped parcel of land is abandoned, unoccupied, and tax delinquent if the parcel meets certain requirements and provides that the municipality does not have an ownership interest except for any existing or future legal interest established by other law.

Section 212.303 provides additional provisions for identifying and selling abandoned land parcels, including requirements for public hearings, public notices, judicial review, civil actions, receiver authorities and duties, and property sale requirements.

*Effective Sept. 1, 2025.*

## **SECTION 372.013**

**SB 1106** adds subsection (f) to require a city or county to post a copy of the service plan, including a copy of the notice required when selling or conveying real property located in a public improvement zone, on the

website used to post tax rate and budget information required under Tax Code Section 26.18 within seven days of the governing body's approval of the service plan.

*Effective Jan. 1, 2026.*

## **SECTION 372.016**

**SB 1106** amends the title of this section to "Proposed Assessment Roll," and amends subsection (c) to make a conforming change.

*Effective Jan. 1, 2026.*

## **SECTION 372.017**

**SB 1106** adds subsection (c) to require a governing body to submit the assessment roll for each public improvement district established to each appraisal district where property subject to assessment is located within seven days of levying an assessment. The assessment roll must state the total assessment levied against each land parcel in the improvement district, the annual assessment amount, and the amount of each periodic installment, if applicable.

Adds subsection (d) to require a governing body to submit an updated assessment roll for each public improvement to each appraisal district where property subject to assessment is located with seven days of the governing body making a supplemental assessment under Local Government Code Section 372.019 or a reassessment or new assessment under Local Government Code Section 372.020.

Adds subsection (e), which requires the assessment roll submitted to an appraisal district to be in an electronic format capable of being incorporated into the district's property tax database, as required under Tax Code Section 26.17.

*Effective Jan. 1, 2026.*

## SECTION 394.031

**HB 21** changes the title of this section to "Exercise of Powers; Area of Operation" and adds subsections (c), (d), and (e).

Subsection (c) limits where a housing finance corporation can own real property for residential development or engage in residential development to the boundaries of the county or municipality that sponsored the corporation under Section 394.011. If more than one local government sponsored the housing finance corporation under Section 394.012, the corporation's boundaries are limited to each municipality or county sponsor's boundaries as applicable.

Subsection (d) allows a housing finance corporation to own real property for residential development or engage in residential development outside these boundaries only if a resolution or order approving it is adopted by the governing bodies of:

- each municipality that contains any part of the outside area where the corporation proposes to own real property for residential development or engage in residential development;
- for a residential development or home located in the unincorporated area of a county, each county that contains any part of the outside area in which the corporation proposes to own real property for residential development or engage in residential development; and
- any housing finance corporation sponsored by a municipality or county under Section 394.011.

Subsection (e) allows a housing finance corporation to own property outside of the areas listed in subsections (c) or (d) if the corporation does not own the property for residential development purposes.

*Effective May 28, 2025.*

## SECTIONS 394.9026

**HB 21** provides additional requirements for housing finance corporations to receive property tax exemptions under Section 394.905, including:

- At least 10 percent of the units in the multifamily residential development must be reserved for lower-income or very low-income housing, and 40 percent must be reserved for moderate- or middle-income housing.
- The rent reduction at the development in the previous tax year was at least 50 percent of the estimated property taxes that would have been imposed in the same preceding year if the property did not receive the exemption with specific provisions for acquired and newly constructed multifamily residential developments.
- The rent reduction at the development in the previous tax year was at least 50 percent of the estimated property taxes that would have been imposed in the same preceding year if the property did not receive the exemptions, but the housing finance corporation paid each taxing unit authorized to impose property taxes an amount equal to the taxing unit's pro rata share of the rent reduction shortfall that exists based on the difference between the minimum rent reduction amount and the amount of actual rent reduction at the development in the preceding tax year.
- The income-restricted residential units in the development have the same unit finishes and equipment and access to community amenities and programs as residential units that are not income-restricted.
- The percentage (based on the number of bedrooms per unit) of the development's very low, lower, moderate, and middle-income housing units reserved in each category of income-restricted residential units is the same as the percentage

of each category of the development's income-restricted residential units reserved as a whole.

- The monthly rent charged per unit cannot exceed 30 percent of 50 percent of the area median income for a very low-income housing unit, 30 percent of 60 percent of the area median income for a lower-income housing unit, 30 percent of 80 percent of the area median income for a moderate-income housing unit, or 30 percent of 100 percent of the area median income for a middle-income housing unit.
- The housing finance corporation cannot refuse to rent a residential unit to an individual or family participating in the housing choice voucher program (defined) or use a financial or minimum income standard that requires an individual or family participating in the housing choice voucher program to have a monthly income over 250 percent of their share of the total monthly rent payable for a unit.
- The housing finance corporation must publish information on its website about its policies regarding tenant participation in the housing choice voucher program.
- The housing finance corporation must market available residential units directly to individuals and families participating in the housing choice voucher program and notify local housing authorities that the development accepts tenants within the program.
- Each lease agreement for an income-restricted residential unit in the development must provide that the landlord may not retaliate against the tenant or the tenant's guests because the tenant established, attempted to establish, or participated in a tenant organization. The landlord may only choose not to renew the lease to a tenant under specific circumstances described in the bill.

Subsection (g) allows a property tax exemption under Section 394.905 on a multifamily residential development acquired by a housing finance corporation and occupied on the date of acquisition for the two

tax years following the acquisition date, regardless of whether the development complies with the prescribed conditions of subsections (c)(1), (3), (4), and (5), if the development complies with the requirements by the end of the second tax year after the acquisition date.

*Effective May 28, 2025.*

## SECTION 394.9027

**HB 21** adds this section to require a housing finance corporation claiming an exemption for a multifamily residential development under Section 394.905 to submit an annual audit report conducted by an independent auditor or compliance expert to the Texas Department of Housing and Community Affairs (TDHCA). The audit report must state whether the corporation is complying with the exemption requirements under Section 394.9026 and identify the difference in the rent charged for income-restricted residential units and the estimated maximum market rents that could be charged for those units without the income restrictions.

Subsection (c) requires TDHCA to examine the audit report, publish a summary of the audit's findings and make the report available on its website. TDHCA must issue a copy of the report to the audited housing finance corporation, the development's housing finance corporation user (defined under Section 394.9026), the comptroller, and the governing body of the sponsoring local government or governments of the housing finance corporation. The report must describe the nature of any failure to comply with the requirements of Section 394.9026.

Subsection (d) requires TDHCA to provide a written notice indicating noncompliance and specifying the reasons for noncompliance with Section 394.9026 to a housing finance corporation user, the associated housing finance corporation, and the chief appraiser of the appraisal district where the development is located no later than 120 days after the audit report was submitted indicating noncompliance. TDHCA

must provide additional written notice to a housing finance corporation user and the associated housing finance corporation for a noncompliance finding with any provision of Section 394.9026(c) that otherwise complies with the notice requirements, contains at least one option for corrective action to resolve the noncompliance, and informs the housing finance corporation user and associated housing finance corporation that failure to resolve the noncompliance within 180 days of receiving the notice will result in the loss of the property tax exemption.

Provides that the audit report is due no later than June 1 of the tax year after the date the housing finance corporation acquires an existing multifamily residential development, or a newly constructed multifamily residential development first becomes occupied by one or more tenants. Subsequent reports are due by June 1 annually. TDHCA can extend the deadline for good cause.

Authorizes TDHCA to adopt rules necessary to implement the requirements with this section, including administrative processes and appeal processes for housing finance corporations that receive an audit report finding noncompliance with Section 394.9026.

*Effective May 28, 2025.*

## **SECTION 394.905**

**HB 21** amends the title of this section to "Exemption from Taxes and Fees." Adds subsection (b) to define requirement for a multifamily residential development owned by a housing finance corporation to be eligible for certain ad valorem and sales and use tax exemptions.

Adds subsection (c) to provide that a housing finance corporation or a housing finance corporation user will not receive a property tax exemption unless it meets the eligibility requirements under Section 394.9026(c) and the audit report requirements under Section 394.9027(d).

*Effective May 28, 2025.*

# Occupations Code

## SECTION 51.2094

**SB 2075** adds this section to permit the Texas Commission of Licensing and Regulation (TCLR) to establish an advisory board to advise TCLR or the Texas Department of Licensing and Regulation (TDLR) regarding a program subject to regulation by TDLR.

Allows TCLR to establish:

- the number of advisory board members (the number of members must be an odd number of three or more);
- the qualifications for an advisory board member; and
- the terms of advisory board members.

TCLR's presiding officer, with the commission's approval, must appoint the members of an advisory board. On approval, TCLR's presiding officer must designate a member of the advisory board to serve as its presiding officer for a two-year term. The presiding officer may vote on any matter before the advisory board.

Makes conforming changes to multiple law codes, replacing references to advisory "committees" with references to advisory "boards," and accordingly adjusts specific terms and member requirements in provisions regarding TDLR oversight. The bill also repeals certain provisions of the Occupations Code relating to term limits, meetings, ex-officio members, and member removal.

*Effective Sept. 1, 2025.*

## SECTION 1103.164

**HB 3250** adds this section to permit the Texas Appraiser Licensing and Certification Board (TALCB) to establish a stipend program for appraiser

trainees and certified appraisers who serve as supervisory appraisers for the public purposes of:

- promoting the professional needs of Texas;
- increasing the number of highly trained and educated appraisers available to serve Texas residents; and
- improving the business environment of and encouraging economic development in Texas.

The board must consider the financial need of each person applying for a stipend and fund the program with only gifts, grants, and donations. The bill authorizes the board to adopt rules necessary to implement the program, including establishing the stipend amount.

*Effective June 20, 2025.*

## SECTION 1103.403

**HB 3250** amends subsection (b) to include the appraiser's mailing address, business address, business email address, or business telephone number in the required information an appraiser must notify TALCB within 10 days of the appraiser making any changes.

*Effective Sept. 1, 2025.*

## SECTION 1104.104

**HB 3250** amends subsection (b) changes the requirements for an appraisal management company's controlling person to be licensed or certified as an appraiser rather than only certified.

*Effective Sept. 1, 2025.*

## SECTION 1104.151

**HB 3250** amends the title of this section to read "Restrictions on Employment and Controlling Person.", and amends subsection (a) to prohibit an appraisal management company from knowingly having a person who has had their license or certificate as an appraiser or registration as an appraisal management company suspended, revoked, or put on probation in any state as a controlling person.

*Effective Sept. 1, 2025.*

## SECTION 1104.202

**HB 3250** amends subsection (d) to require TALCB to remit an administrative penalty collected to the comptroller for deposit into the general revenue fund rather than into a restricted fund maintained by TALCB.

*Effective Sept. 1, 2025.*

## SECTIONS 1104.205, 1104.208, AND 1104.2081

**HB 3250** makes conforming changes to these sections governing the Texas Appraisal Management Company Registration and Regulation Act to change any references to "commissioner" with "executive director."

*Effective Sept. 1, 2025.*

## SECTIONS 1151.002 AND 1151.051

SB 2075 makes conforming changes to these sections, replacing the term "Committee" with "Board" in reference to the Texas Tax Professional Advisory Board and adds a two-year term limit provision for the board's presiding officer.

*Effective Sept. 1, 2025.*

## SECTION 1201.003

**SB 1341** amends subsection (12) to define "HUD-code manufactured home" as the meaning assigned by 42 U.S.C. Section 5402(6). The term does not include a recreational vehicle as defined by 24 C.F.R. Section 3282.15(b).

*Effective Sept. 1, 2025.*

# Parks and Wildlife Code

## SECTION 31.003

**SB 1267** amends subsection (2) to define “vessel” as any watercraft used or capable of being used for transportation on water, with exceptions. The definition is used for purposes of calculating the market value of a dealer’s vessel and outboard motor inventory under Tax Code Section 23.124.

*Effective Jan. 1, 2028.*

# Property Code

## SECTION 12.002

**HB 2025** amends subsection (e) to remove the requirement that a person who files a plat, replat, or amended plat or replat of a subdivision of real property or a condominium after September 1 to include a tax receipt issued by the collector for each taxing unit with jurisdiction over the property indicating that the taxes for the current year were paid or had not been calculated.

*Effective Sept. 1, 2025.*

## SECTION 21.101

**HB 2011** amends subsection (a) to entitle a person from whom a real property interest was acquired through eminent domain for a public use to repurchase the property if the entity that acquired the property had an obligation to pay ad valorem taxes on the property and had failed to pay any of the taxes before the third anniversary of the taxes being due.

*Effective Sept. 1, 2025*

## SECTION 21.102

**HB 2011** amends this section to require an entity that acquired a real property interest through eminent domain and determines that the former property owner is entitled to repurchase the property under Property Code Section 21.101 to send a notice within 180 days of the determination to the previous property owner or the owner's heirs, successors, or assigns, including a statement regarding the unpaid taxes.

*Effective Sept. 1, 2025.*

## SECTION 21.1021

**HB 2011** adds subsections (a-1) and (a-2) to authorize an owner whose real property was acquired by an entity

responsible for paying ad valorem taxes on the property, or the owners heirs, successors, or assigns to request at any time after the 18-month anniversary of the acquisition, but no more than once annually, that the condemning entity make a determination and provide information regarding whether all such taxes had been paid or, if not, the unpaid amount, due date, and whether the entity had a good faith intention to pay the unpaid taxes.

And, to authorize the property owner of a fee simple interest in real property acquired under the same stipulations to request the condemning entity to make the same type of determination at any time after the 18-month anniversary of the acquisition and before the 10th anniversary of the acquisition.

*Effective Sept. 1, 2025.*

## SECTION 21.103

**HB 2011** adds subsection (a-1) to authorize a person entitled to repurchase real property under this bill to inform the entity that acquired the property of the person's intent to repurchase the property before the applicable notice was required or requested information provided by the acquiring entity.

*Effective Sept. 1, 2025.*

## SECTION 82.051

**HB 2025** amends subsection (f) to remove the requirement that a person who files a plat, replat, or amended plat or replat of a subdivision of real property or a condominium after September 1 to include a tax receipt issued by the collector for each taxing unit with jurisdiction over the property indicating that the taxes for the current year were paid or had not been calculated.

*Effective Sept. 1, 2025.*

# Special District Local Laws Code

## SECTION 5002.203

**HB 2027** adds subsections (b) and (c) to authorize the Brazoria County Commissioners Court to execute tax abatement agreements with the owner of a leasehold interest in tax-exempt property or property owned by the Port Freeport district located in a designated reinvestment zone and to authorize the court to execute tax abatement agreements with owners of tangible personal property (TPP) or an improvement located on tax-exempt property or property owned by the district that is within a designated reinvestment zone.

The agreements can exempt all or a portion of the value of the relevant leasehold interest, property, or improvement.

*Effective May 29, 2025.*

# Transportation Code

## SECTION 521.1211

**SB 523** amends the title of this section to read "Driver's License for Parole Officers, Peace Officers, Probation Officers, and Prosecutors," and amends and makes conforming changes to allow parole officers and probation officers to list their office addresses as an alternative to their residential address on their driver's license.

*Effective Sept. 1, 2025.*

# Texas Constitution

## ARTICLE VIII, SECTION 1(G)

**HJR 1** amends subsection (g) to authorize the Legislature by general law to exempt from ad valorem taxation \$125,000 of the market value of tangible personal property that is held or used for the production of income.

*This amendment will be put before the voters at an election to be held Nov. 4, 2025.*

## ARTICLE VIII, SEC. 1-B

**HJR 133** adds subsections (q) and (r) that authorizes the Legislature to entitle the surviving spouse of a U.S. Armed Services veteran whose death was the result of a condition or disease presumed under federal law to have been service-connected to an exemption from ad valorem taxation of all or part of the market value of the surviving spouse's residence homestead.

Authorizes the Legislature to provide a surviving spouse who receives this exemption and who subsequently qualifies a different property as the surviving spouse's residence homestead to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from the first property for which the spouse received the exemption in the last year in which they had received it.

The exemptions only apply to a surviving spouse who has not remarried since the veteran's death.

*This amendment will be put before the voters at an election to be held Nov. 4, 2025.*

**SJR 84** adds subsection (z) to authorize the Legislature to establish a temporary property tax exemption of the appraised value of an improvement to a person's residence homestead that is completely destroyed by a fire. Authorizes the Legislature

to prescribe the duration of the exemption and provide additional eligibility requirements.

*This amendment will be put before the voters at an election to be held Nov. 4, 2025.*

## ARTICLE VIII, SEC.1-B(C)

**SJR 2** amends subsection (c) to increase the school district residence homestead tax exemption from \$100,000 to \$140,000 of the market value of a residence homestead. Adds a temporary provision to the Constitution, which expires on Jan. 1, 2027, specifying that the amendment to subsection (c) takes effect Jan. 1, 2025, and applies only to a tax year beginning on or after that date.

*This amendment will be put before the voters at an election to be held Nov. 4, 2025.*

**SJR 85** amends subsection (c) to increase the additional school district residence homestead tax exemption from \$10,000 to \$60,000 of the market value of the residence homestead of a person age 65 years or older or disabled. Adds a temporary provision to the Constitution, which expires on Jan. 1, 2027, specifying that the amendment to subsection (c) takes effect Jan. 1, 2025, and applies only to a tax year beginning on or after that date.

*This amendment will be put before the voters at an election to be held Nov. 4, 2025.*

## ARTICLE VIII, SECTION 1-S

**HJR 99** adds Section 1-s to authorize the Legislature by general law to exempt tangible personal property consisting of animal feed held by the owner for retail sale from property tax and provide by general law additional eligibility requirements for the exemption.

*This amendment will be put before the voters  
at an election to be held Nov. 4, 2025.*

## **ARTICLE VIII, SECTION 1-Y**

HJR 34 adds Section 1-y to authorize the Legislature by general law to exempt from ad valorem taxation the market value of real property located in a county that borders Mexico that arises from the installation or construction of border security infrastructure and related improvements on the property, and to by general law define “border security infrastructure” and prescribe additional eligibility requirements for the exemption.

*This amendment will be put before the voters  
at an election to be held Nov. 4, 2025.*



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