

1-1 By: Schofield (Senate Sponsor - Bettencourt) H.B. No. 851
1-2 (In the Senate - Received from the House May 8, 2025;
1-3 May 9, 2025, read first time and referred to Committee on Local
1-4 Government; May 22, 2025, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 5, Nays 0;
1-6 May 22, 2025, sent to printer.)

1-7	COMMITTEE VOTE			
1-8		Yea	Nay	Absent
1-9	Bettencourt	X		PNV
1-10	Middleton			X
1-11	Cook	X		
1-12	Gutierrez	X		
1-13	Nichols	X		
1-14	Paxton			X
1-15	West	X		

1-16 COMMITTEE SUBSTITUTE FOR H.B. No. 851 By: Bettencourt

1-17 A BILL TO BE ENTITLED
1-18 AN ACT

1-19 relating to the determination and reporting of the number of
1-20 residence homesteads of certain property owners for which the owner
1-21 is receiving certain ad valorem tax benefits.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Section 11.26, Tax Code, is amended by adding
1-24 Subsections (e-1) and (e-2) to read as follows:

1-25 (e-1) For each school district in an appraisal district, the
1-26 chief appraiser shall:

1-27 (1) determine the number of residence homesteads
1-28 subject to the limitation on tax increases required by this section
1-29 for the current tax year; and

1-30 (2) report the number to the comptroller when the
1-31 chief appraiser submits the appraisal roll for county taxes to the
1-32 county assessor-collector as prescribed by Section 26.01(b).

1-33 (e-2) Not later than November 1 of each tax year, the
1-34 comptroller shall report to the lieutenant governor, the speaker of
1-35 the house of representatives, and each member of the legislature
1-36 the total number of residence homesteads in the state subject to the
1-37 limitation on tax increases required by this section for the
1-38 current tax year as reported to the comptroller under Subsection
1-39 (e-1) in that tax year. The report must include the number of those
1-40 residence homesteads in each school district or a reference to
1-41 where the information for each school district may be accessed.

1-42 SECTION 2. Section 33.06, Tax Code, is amended by adding
1-43 Subsections (i) and (j) to read as follows:

1-44 (i) For each school district in an appraisal district, the
1-45 chief appraiser shall:

1-46 (1) determine the number of residence homesteads for
1-47 which a property owner deferred collection of a tax, abated a suit
1-48 to collect a delinquent tax, or abated a sale to foreclose a tax
1-49 lien under this section during any portion of the preceding tax
1-50 year; and

1-51 (2) report the number to the comptroller when the
1-52 chief appraiser submits the appraisal roll for county taxes to the
1-53 county assessor-collector as prescribed by Section 26.01(b).

1-54 (j) Not later than November 1 of each tax year, the
1-55 comptroller shall report to the lieutenant governor, the speaker of
1-56 the house of representatives, and each member of the legislature
1-57 the total number of residence homesteads in the state for which a
1-58 property owner deferred collection of a tax, abated a suit to
1-59 collect a delinquent tax, or abated a sale to foreclose a tax lien
1-60 under this section during any portion of the preceding tax year as

reported to the comptroller under Subsection (i) in the current tax year. The report must include the number of those residence homesteads in each school district or a reference to where the information for each school district may be accessed.

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

(k) For each school district in an appraisal district, the chief appraiser shall:

(1) determine the number of residence homesteads for which a property owner deferred or abated a suit to collect a delinquent tax under this section during any portion of the preceding tax year; and

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

(l) Not later than November 1 of each tax year, the comptroller shall report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state for which a property owner deferred or abated a suit to collect a delinquent tax under this section during any portion of the preceding tax year as reported to the comptroller under Subsection (k) in the current tax year. The report must include the number of those residence homesteads in each school district or a reference to where the information for each school district may be accessed.

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

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

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