



2025 Annual Report

Gillespie Central Appraisal District
1159 South Milam Street
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(830) 997-9807

www.gillespiecad.org



GILLESPIE CENTRAL APPRAISAL DISTRICT

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December 2025

Welcome from the Chief Appraiser:

It is my pleasure to present the 2025 Gillespie Central Appraisal District Annual Report. The purpose of this report is to provide a summarized year to year comparison and analysis of appraisal activity as well as to provide transparency in reporting of imperative data.

The Gillespie Central Appraisal District strives to provide fair and uniform market value appraisals while operating in an efficient and accurate manner. It is our hope that this Annual Report will allow greater insight into the operations of the Gillespie Central Appraisal District. With our staff experience, knowledge, and professionalism, our office looks forward to continuing to serve and assist the taxing units and property owners of Gillespie County.

Sincerely,

A handwritten signature in blue ink that reads "Scott Fair".

Scott Fair
Chief Appraiser

General Information:

The Gillespie Central Appraisal District (GCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. The local property tax system follows the principle of checks and balances. An appraisal district board of directors establishes the appraisal office, hires the chief appraiser, and adopts the annual budget.

The directors have no authority to set values or appraisal methods. The chief appraiser carries out the appraisal district's legal duties, hires the staff, makes the appraisals and operates the appraisal office. The Gillespie Central Appraisal District Board of Directors consist of five members. The Directors are elected by the eligible taxing units of Gillespie County in accordance to Section 6.03 of the Texas Property Tax Code.

<p>2025 GCAD Board Members: Donald Davis - Chairman Jim McAfee - Vice-Chairman Todd Bierschwale - Secretary Peter Ganis Graham Pearson</p>

Purpose of Report:

The purpose of this report is to better inform the property owners within the boundaries of the Gillespie Central Appraisal District (GCAD) of year-to-year data and changes within the state property tax system. Appraisals performed by the GCAD are an estimate of market value on January 1 of each year as defined by the Texas Property Tax Code (Sec. 1.04) on all taxable property within the boundaries of GCAD. The intended use of the appraisals is to establish a tax base upon which a property tax will be levied, and provide the taxing units of Gillespie County certified appraisal rolls of all taxable property within their jurisdictions for purposes of Ad Valorem Taxation only.

Taxing Units Served by GCAD:

- City of Fredericksburg
- Doss Consolidated Common School District
- Fredericksburg Independent School District
- Gillespie County
- Gillespie County Municipal Utility District #1
- Gillespie Water Control & Improvement District
- Harper Independent School District
- Hill Country Underground Water Conservation Dist.
- Stonewall Water Control & Improvement District

Market Value:

Texas Property Tax Code (Sec. 1.04) defines market value as “the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

(A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser;

(B) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and

(C) both the seller and the purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.”

Gillespie Central Appraisal District Appraisal Parameters:

Appraisal Area:	Gillespie County	Assessment Ratio:	100 %
Appraisal Date:	January 1, 2025	Parcels Appraised:	36,796
Tax Year:	2025	Property Types:	Real and Personal

2025 Property Type Breakdown for GCAD at Certification							
State Code	Description	Count	New Market Value	Market Value	% of Total Market	Taxable Value	% of Total Taxable
A, B, M	Residential Real	8,257	\$229,448,550	\$4,258,519,029	22.5%	\$4,130,618,286	39.1%
F1, F2	Commercial/Industrial Real	2,986	\$131,179,830	\$2,369,912,576	12.5%	\$2,240,686,500	21.2%
C, D, E	Vacant Land	25,506	\$124,735,410	\$11,049,575,308	58.3%	\$3,518,075,023	33.3%
L1, L2, S	Business Personal Property	3,511	\$145,140	\$342,999,080	1.8%	\$342,999,080	3.3%
X	Total Exempt Properties	1,716	\$39,183,790	\$603,173,033	3.2%	\$0	0%
O	Residential Inventory	324	\$384,670	\$38,655,350	0.2%	\$38,655,350	0.4%
J	Utilities	150	\$0	\$282,243,697	1.5%	\$282,243,697	2.7%
Totals			\$525,077,390	\$18,945,078,073		\$10,553,277,936	

2025 GCAD District Wide Appraisal Ratio Summary

Category	Description	Sample Size	Weighted Mean	Median	COD
A1	Single Family Residential	280	0.9943	1.0000	6.4350
A2	Single Family Residential Manufactured Home	5	0.8276	0.8630	15.1801
C1	Vacant Lots and Tracts in City	10	0.9312	0.9460	8.6133
C3	Vacant Lots and Tracts out of City	37	0.9351	1.0000	11.9620
D1	Qualified Open-space Land	81	0.9859	1.0000	14.1810
D2	Farm and Ranch Improvements	8	0.8275	0.8315	7.1078
E1	Rural, Non-Open-space Land and Improvements	61	0.9492	0.9937	9.4678
E2	Rural, Non-Open-space Land and Manufactured Housing	5	0.9555	0.9312	12.1977
E3	Rural, Non-Open-space Land and Miscellaneous Improvements	2	0.6937	0.8095	23.5315
E4	Rural, Non-Open Space Land	9	0.7023	0.9667	14.2634
F1	Commercial	23	0.8426	0.9656	15.3475
F1B	Short-Term Rentals	62	0.9900	0.9938	8.1971
F2	Industrial and Manufacturing	1	0.9900	0.9900	0.0000
M3	Manufactured Homes in Parks	2	0.9129	0.9282	7.7389
	Overall	588	0.9602	1.0000	9.1850

2024 -2025 Market Comparison by Taxing Unit			
Taxing Unit	2024 Certified Market Value	2025 Certified Market Value	Percent Change
Gillespie County	\$18,138,843,274	\$18,945,078,073	4.44%
City of Fredericksburg	\$4,661,384,894	\$5,075,433,052	8.88%
Fredericksburg Independent School District	\$15,625,005,768	\$16,379,262,098	4.83%
Harper Independent School District	\$2,000,895,306	\$2,046,125,105	2.26%
Doss Common Consolidated School District	\$512,942,200	\$519,690,780	1.32%
Hill Country Underground Water Conservation Dist.	\$18,138,843,274	\$18,945,078,073	4.44%
Gillespie Water Control and Improvement District	\$18,138,843,274	\$18,945,078,073	4.44%
Stonewall Water Control and Improvement District	\$104,017,574	\$109,053,876	4.84%
Gillespie County Municipal Utility District #1	\$11,070,855	\$38,312,044	246.06%

GCAD Taxable Value by Year	
<u>Year</u>	<u>Market Value</u>
2020	\$ 5,424,215,361
2021	\$ 6,496,069,312
2022	\$ 7,563,182,108
2023	\$ 9,178,225,297
2024	\$ 9,899,974,490
2025	\$10,553,277,936

GCAD Average Single-Family Homestead Residence Market Value by Year	
<u>Year</u>	<u>Homestead Value</u>
2021	\$ 391,608
2022	\$ 451,411
2023	\$ 536,996
2024	\$ 541,786
2025	\$ 540,898

Taxpayer Appeal Results:

For the 2025 tax year, in accordance with Texas Property Tax Code (Sec. 25.19), the Gillespie Central Appraisal District mailed notices of appraised value for all non-exempt properties. Notices of appraised value for real property were mailed on May 14, 2025; notices for business personal property were mailed on May 27, 2025. All property owners and/or authorized tax consultants had until June 14, 2025 to file an appeal with the Appraisal Review Board (ARB) under Texas Property Tax Code (Sec. 41.44) for real property accounts and June 27, 2025 to file an appeal on business personal property accounts.

The Appraisal Review Board (ARB) hearings began June 24, 2025 and concluded on October 8, 2025. The ARB approved the appraisal records on July 22, 2025 and the Chief Appraiser certified the appraisal roll on July 25, 2025.

2025 Protest Breakdown								
Property Type	Settled / Withdrawn / Cancelled	Total Hearings Held	Hearings where ARB Made Adjustment	Hearings where ARB Upheld the Value	Top Line Order Motions	Hearing Denied for Jurisdictional Reasons	No-Show at Hearing	Total Protests
Residential	660	503	37	16	330	3	117	1163
Commercial	368	450	44	35	299	3	69	818
Business Personal Property	101	55	7	5	12	0	31	156
Land	277	301	6	13	215	1	66	578
Residential Inventory	177	293	0	0	293	0	0	470
Utilities	132	23	0	0	12	1	10	155
Totals	1715	1625	94	69	1161	8	293	3340

2025 Tax Rates for Taxing Units in Gillespie County

Taxing Entity	M&O Rate (per \$100)	I&S Rate (per \$100)	Total Tax Rate (per \$100)
Gillespie County (G086)	\$0.2590	\$0.0095	\$0.2685
City of Fredericksburg (CFB)	\$0.201161	\$0.026266	\$0.227427
Fredericksburg ISD (SFB)	\$0.6669	\$0.1062	\$0.7731
Harper ISD (SHP)	\$0.6669	\$0	\$0.6669
Doss CCSD (SD)	\$0.6669	\$0	\$0.6669
Hill Country UWCD (HUW)	\$0.0049	\$0	\$0.0049
Gillespie WCID (WCD)	\$0.000178	\$0	\$0.000178
Stonewall WCID (WDS)	\$0.2700	\$0	\$0.2700
Gillespie County MUD #1 (MUD1)	\$1.0000	\$0	\$1.0000
Combination of Rates			
County, City, Fredericksburg ISD, HUW, WCD		\$1.274105	
County, City, Fredericksburg ISD, HUW, MUD1, WCD		\$2.274105	
County, Fredericksburg ISD, HUW, WCD		\$1.046678	
County, Fredericksburg ISD, HUW, WCD, WDS		\$1.316678	
County, Harper ISD, HUW, WCD		\$0.940478	
County, Doss CCSD, HUW, WCD		\$0.940478	

Exemptions:

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

The following chart represents the total exemption amounts available for partial exemptions for property owners in this district who qualify for the exemption. The chart includes the increase to the homestead exemption and over-65 exemption that was submitted to, and approved by, the Texas voters in November 2025 and effective for the 2025 property tax year.

Exemption	Exemption Amount	Provision
Gillespie County		
Over 65 / Disabled Person	Tax Ceiling Freeze	Option Granted by Taxing Unit
City of Fredericksburg		
Over 65 / Disabled Person	Tax Ceiling Freeze	Option Granted by Taxing Unit
Doss CCSD		
Homestead	\$140,000	Mandated by State Law
Over 65 / Disabled Person	\$60,000 & Tax Ceiling Freeze	Mandated by State Law
Fredericksburg ISD		
Homestead	\$140,000	Mandated by State Law
Over 65 / Disabled Person	\$60,000 & Tax Ceiling Freeze	Mandated by State Law
Harper ISD		
Homestead	\$140,000	Mandated by State Law
Over 65 / Disabled Person	\$60,000 & Tax Ceiling Freeze	Mandated by State Law
Gillespie WCID		
Freeport (BPP Inventory)	Freeport %	Option Granted by Taxing Unit
Hill Country Underground Water Conservation District		
Freeport (BPP Inventory)	Freeport %	Option Granted by Taxing Unit
Disabled Veteran Exemption for all Taxing Units		
Percentage Disability	Exemption Amount	Provision
10-29%	\$5,000	Mandated by State Law
30-49%	\$7,500	Mandated by State Law
50-69%	\$10,000	Mandated by State Law
70-100%	\$12,000	Mandated by State Law
100% Disabled	Total Exemption for Homestead (All Taxing Units)	Mandated by State Law

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 of existing structures, (any/all new improvements added to the home site will cause the ceiling to be readjusted factoring in the new improvements market value, and then reset in the subsequent tax year).

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which limits the increase of taxable value on the homestead property to ten (10%) percent a year. However, the market value will be reflective of the local real estate market.

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 they own based upon the percentage rating as determined by the Department of Veteran's Affairs.

Below is a chart showing the total value exempted for each exemption for each taxing unit in Gillespie County for the 2025 appraisal year.

Gillespie Central Appraisal District Partial Exemptions by Taxing Unit for 2025								
Entity	Exemption	Number of Exemptions	Total Exempted Assessed Value	Entity	Exemption	Number of Exemptions	Total Exempted Assessed Value	
City of Fredericksburg	DV1	37	\$394,500	Gillespie WCID	DSTR	15	\$1,487,372	
	DV1S	2	\$10,000		DV1	104	\$1,134,970	
	DV2	19	\$187,500		DV1S	6	\$30,000	
	DV2S	1	\$7,500		DV2	55	\$582,130	
	DV3	17	\$196,000		DV2S	3	\$22,500	
	DV4	32	\$380,000		DV3	54	\$612,000	
	DV4S	4	\$48,000		DV3S	2	\$20,000	
Doss CCSD	DV4	5	\$34,310		DV4	129	\$1,351,980	
	HS	89	\$11,587,608		DV4S	9	\$97,680	
	OV65	57	\$2,535,480		FR	2	\$2,182,075	
	OV65S	4	\$149,990		SO	10	\$253,730	
Fredericksburg ISD	DSTR	15	\$1,193,977		Harper ISD	DP	18	\$763,168
	DP	63	\$2,986,474			DV1	16	\$106,470
	DPS	1	\$60,000			DV1S	2	\$5,000
	DV1	88	\$881,840	DV2		9	\$93,130	
	DV1S	4	\$20,000	DV3		12	\$126,000	
	DV2	46	\$417,320	DV3S		1	\$10,000	
	DV2S	2	\$7,500	DV4		23	\$204,568	
	DV3	42	\$427,800	DV4S		2	\$13,680	
	DV4	101	\$1,063,560	HS		1,165	\$151,862,195	
	DV4S	7	\$72,000	OV65		660	\$32,445,245	
	HS	6,778	\$911,225,958	OV65S	33	\$1,746,014		
	OV65	3,972	\$212,685,907	SO	3	\$75,140		
	OV65S	264	\$14,016,402	Hill Country UWCD	DSTR	15	\$1,487,372	
	SO	7	\$178,590		DV1	104	\$1,134,970	
Gillespie County	DSTR	15	\$1,487,372		DV1S	6	\$30,000	
	DV1	104	\$1,134,970		DV2	55	\$582,130	
	DV1S	6	\$30,000		DV2S	3	\$22,500	
	DV2	55	\$582,130		DV3	54	\$612,000	
	DV2S	3	\$22,500		DV3S	2	\$20,000	
	DV3	54	\$612,000		DV4	129	\$1,351,980	
	DV3S	2	\$20,000		DV4S	9	\$97,680	
	DV4	129	\$1,351,980		FR	2	\$2,182,075	
	DV4S	9	\$97,680	SO	10	\$253,730		
	SO	10	\$253,730	Stonewall WCID	DV1	3	\$36,000	
Gillespie County MUD #	DV2	1	\$7,500		DV2	1	\$12,000	
	DV4	2	\$24,000		DV3	1	\$12,000	

DP: Disabled Person	DV3S: Disabled Veteran 3 Surviving Spouse (Disability Rating of 50% to 69%)
DSTR: Temporary Exemption for Property Damaged by Disaster	DV4: Disabled Veteran 4 (Disability Rating of 70% to 100%)
DV1: Disabled Veteran 1 (Disability Rating of 10% to 29%)	DV4S: Disabled Veteran 4 Surviving Spouse (Disability Rating of 70% to 100%)
DV1S: Disabled Veteran 1 Surviving Spouse (Disability Rating of 10% to 29%)	HS: Homestead Exemption
DV2: Disabled Veteran 2 (Disability Rating of 30% to 49%)	OV65: Age 65 or Older Exemption
DV2S: Disabled Veteran 2 Surviving Spouse (Disability Rating of 30% to 49%)	OV65S: Age 65 or Older Exemption Surviving Spouse
DV3: Disabled Veteran 3 (Disability Rating of 50% to 69%)	FR: Freeport Exemption on certain personal property temporarily in the state
	SO: Solar Exemption

State Comptroller PTAD Studies

According to Section 5.10 and 5.102 of the Texas Property Tax Code, the State Comptroller’s Property Tax Assistance Division (PTAD) shall conduct two reviews/studies of appraisal districts. These PTAD reviews/studies have an alternating cycle in which one year the PTAD conducts a Property Value Study (PVS) and the following year a Methods & Assistance Program (MAP) review.

The PVS determines the degree of uniformity and median level of appraised value ratios within certain state categories for each school district in each appraisal district. It also determines the taxable value of property for each school district in regards to school funding. In conducting the study, the comptroller applies appropriate standard statistical analysis techniques to data collected as required by Section 403.302, of the Government Code. The results of a PVS are reported as valid or invalid. If the appraisal district values for a school district are within the confidence interval values assigned by the PTAD then the finding is valid. A PVS was conducted on GCAD for the 2025 appraisal year, but the results will not be available until early 2026. The three previous PVS results are shown below.

The MAP reviews the governance of the appraisal district, taxpayer assistance, and the appraisal standards, operating procedures, and methodology used by each appraisal district. The areas of study remain the same each bienium, but the specific questions, number of questions, documentation requested, and scoring system do change. Pre-2014, the highest score possible was ‘Exceeds’, determined by a score exceeding 89 in each MAP review category. From 2014 to present a score between 90-100 was considered a ‘Meets’ and a ‘Meets All’ determination was reserved for a 100 score. A MAP review was conducted on GCAD for the 2024 appraisal year. The 2024 results and the two prior MAP audit results are shown below.

Prior Property Value Study (PVS) Results			
	<u>2019</u>	<u>2021</u>	<u>2023</u>
Median Level of Appraisal for District	Valid	Valid	Valid
Methods and Assistance Program (MAP) Results			
	<u>2020</u>	<u>2022</u>	<u>2024</u>
Governance	Meets All	Meets All	Meets All
Taxpayer Assistance	Meets All	Meets All	Meets All
Operating Procedures	Meets All	Meets All	Meets All
Appraisal Standards, Procedures, and Methodology	Meets All	Meets All	Meets All

Legislative Changes

The Texas Legislature meets in odd-numbered years. There were significant Texas Property Tax Law changes made during the 2025 sessions. The changes are explained in the booklet “2025 Texas Property Tax Law Changes” (<https://comptroller.texas.gov/taxes/property-tax/docs/96-669.pdf>) published by the Property Tax Assistance Division of the Texas Comptroller of Public Accounts.

The following is a summary of legislative changes made during the 89th regular session of the Texas Legislature to the Texas Property Tax Code and other Codes, which may affect Gillespie CAD.

TAX CODE

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 tax refunds for liabilities arising 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.

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 official’s 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.

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.

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 canvas 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, 2026.

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.

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.

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 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 during 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:

- 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.

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.

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 define “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: $\text{DISASTER RELIEF RATE} = (\text{DISASTER RELIEF COST}) / (\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})$. 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: $\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW REVENUE MAINTENANCE AND OPERATIONS RATE} \times 1.035) + (\text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE} + \text{DISASTER RELIEF RATE})$.

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.

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 applies to tax refunds for liabilities arising 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 tax refunds for liabilities arising 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 tax refunds for liabilities arising on or after this date.

SECTION 31.112

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 tax refunds for liabilities arising 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 tax refunds for liabilities arising on or after this date.

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. 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 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 hearing 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.

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; applies only to a request for binding arbitration filed on or after 01/01/26.

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 tax refunds for liabilities arising on or after this date.

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 tax refunds for liabilities arising on or after this date.

ELECTION CODE

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.

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 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 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 tax refunds for liabilities arising on or after this date.

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.

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 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 394.902 7

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.

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.

The Gillespie Central Appraisal District strives to keep the citizens of Gillespie County and the surrounding areas informed about the Texas Property Tax System, either by news releases, publications, legislative changes, and website updates. If you have any questions regarding your property, feel free to contact our office and we will be glad to assist you in any way we can.

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