

Lavaca County Central Appraisal District

908 N. Glendale * P.O. Box 386 * Hallettsville, Texas 77964-0386 * 361/798-4396

2025 Annual Report

Introduction

The Lavaca County Central Appraisal District "LCCAD" is a political subdivision of the State of Texas created by the Texas Legislature in 1979. The operations of the district are governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the rules of Texas Comptroller's Property Tax Assistance Division.

LCCAD is responsible for the appraisal of all property in Lavaca County for ad valorem purposes and the administration of all local option and State mandated property tax exemptions.

Mission

The mission of the Lavaca County Central Appraisal District is to discover, list and appraise all property located within the boundaries of the district in an accurate, ethical and impartial manner in an effort to estimate the market value of each property and achieve uniformity and equity. This will be accomplished by maintaining the highest standards in appraisal practices and law by developing personnel who are professional and knowledgeable and operate under the standards of:

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

Governance

The Appraisal District operations are governed by the Board of Directors whose members are elected by the voting taxing units every two years. The Board's primary responsibilities are:

- Appoint the Chief Appraiser
- Adopt the District's annual operating budget
- Contract for necessary services; Complying with the competitive bidding requirement established by law.
- Adopt a Biennially written plan for the periodic reappraisal of all property within the District's boundaries
- Select a financial institution to deposit funds through bid solicitations
- Purchase or lease real property, as well as constructing improvements to establish the appraisal district office
- Make general policies on the appraisal district's operations

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

2025 Board of Directors include:

James Fenner - Chairman
Walt Hairell - Vice Chairman
Fred Hilscher - Secretary
Debbie Sevcik Tax Assessor Collector
Ron Braeuer
Lonny Montgomery
Roddy Renger

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the Board of Directors. The Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

The Appraisal Review Board (ARB) consists of five members appointed by Judge Old the Administrative Judge for Lavaca County.

To be eligible to serve on the ARB, an individual must be a resident of the district and must have resided in the district for at least two years. Board members are also required to attend annual training classes to be eligible to serve in any given year.

The Appraisal Review Board responsibilities are:

- Determining protests initiated by property owners
- Determining challenges initiated by taxing units
- Correcting clerical errors in the appraisal records and the appraisal rolls
- Action on motions to correct appraisal rolls under section 25.25 of the Property Tax Code
- Determining whether exemptions and special appraisals are improperly granted and;
- Taking other actions or making other determinations authorized by the Property Tax Code

2025 Appraisal Review Board Members include

John Henke - Chairman
Carroll Sharp - Secretary
Paul Cook
Elorine Sitka
Mike O'Day

The Agricultural Advisory Board is a three-member board appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The responsibility of the Agricultural Advisory Board is to advise the Chief Appraiser on the valuation and use of land that may be designated for open-space agricultural valuation within the district's boundaries and to assist in determining typical practices and standards used in various farming operations. The board serves at the will of the Chief Appraiser.

2025 Agricultural Advisory Board Members include:

Mary Schroeder – Chairman
Randal Jacobs
Michael Hanslik

The District also invites the following to attend and offer their knowledge:

- o Chris Janak - Lavaca County National Resource Conversation Service
- o Shannon Deforest - Lavaca County Extension Agent
- o Texas Parks & Wildlife Biologist
- o Farm Service Agency representative

The Lavaca County Central Appraisal District is responsible for appraising all properties for each of the following Taxing Jurisdiction within the boundaries of Lavaca County:

<u>Taxing Unit</u>	<u>2025 Market Value</u>	<u>2025 Net Taxable</u>
*City of Hallettsville	\$336,253,376	\$222,831,849
*City of Moulton	\$98,159,135	\$81,782,311
*City of Shiner	\$421,958,289	\$345,545,037
*City of Yoakum	\$260,450,576	\$223,634,676
*Ezzell ISD	\$784,286,047	\$108,196,169
*Hallettsville ISD	\$3,800,041,739	\$1,085,298,990
*Moulton ISD	\$1,274,721,368	\$740,971,952
*Shiner ISD	\$1,512,072,290	\$812,305,080
*Sweet Home ISD	\$477,354,230	\$91,763,301
*Vysehrad ISD	\$313,530,194	\$76,920,299
*Weimar ISD	\$31,424,560	\$5,286,746
*Yoakum ISD	\$1,175,783,706	\$732,512,363
*Lavaca County	\$9,369,181,189	\$4,459,621,975
*Lavaca County Farm-Market Road	\$9,369,221,802	\$4,442,331,258
*Lavaca County Flood District	\$330,738,097	\$223,034,436
*Lavaca Hospital District	\$4,598,007,225	\$1,429,565,583
*Yoakum Hospital District	\$1,981,164,524	\$1,072,754,146
*Moulton Medical Clinic District	\$1,226,794,011	\$774,536,850

Property Types Appraised

For 2025 the Lavaca County Central Appraisal District has approximately

<u>State Code</u>	<u>Property Type</u>	<u>Count</u>	<u>Market Value</u>
A	Single Family Residence	7	\$157,244
A1	Real Residential, Single Family & Owner-Occ	4,414	\$748,242,678
A2	Real Residential, Mobile Home	691	\$36,141,637
A3	Real Residential, Aux Improvements	148	\$2,555,490
B1	Real Residential, Multifamily	23	\$6,560,068
B2	Real residential, Duplexes	43	\$7,812,265
C	Vacant Lot	10	\$164,574
C1	Vacant Lots/Land Tracts	652	\$10,072,610
C3	Commercial Vacant Lot	5	\$149,398
C4	City Lot with Non-Owned PPMH	30	\$341,360
D	Real Acreage (Land Only)	7	\$2,319,880
D1	Real Acreage (Qualified Ag Land Only)	12,126	\$4,671,919,352
D2	Improvement on Qualified Ag Land	5,560	\$62,393,639
D3	Real, Acreage, Farmland	1	\$11,324
D4	Real, Acreage, Undeveloped Land	0	\$0
E	Real, Farm and Ranch Improvements	5	\$475,627
E1	Real, Farm/Ranch House	5,072	\$1,013,799,663
E2	Real, Farm/Ranch Mobile Home	1,520	\$60,166,609
E3	Real, Farm/Ranch other Improvements	557	\$3,472,171
E4	Rural Undeveloped Land	1,346	\$98,271,014

<u>State Code</u>	<u>Property Type</u>	<u>Count</u>	<u>Market Value</u>
F1	Real, Commercial	941	\$141,341,153
F2	Real, Industrial	98	\$717,142,486
F3	Real, Industrial Imp Only	1	\$16,252
G1	Oil & Gas	37,107	\$924,140,446
J2	Gas Companies	6	\$2,716,770
J3	Electric Companies	37	\$27,520,720
J4	Telephone Companies	34	\$7,837,210
J5	Railroads	9	\$15,569,900
J6	Pipelines	417	\$346,306,920
J6A	Conversion	37	\$14,684,170
J7	Cable Television	18	\$411,250
J8	Other type of Utilities	37	\$4,837,820
J8A	Conversion	2	\$11,020
J9	Railroad Rolling Stock	1	\$5,029,869
L1	Tangible, Personal Commercial	924	\$86,538,402
L2	Tangible, Personal Industrial	8	\$2,581,291
L2A	Conversion	1	\$145,280
L2C	L2C	20	\$26,738,210
L2D	Conversion	5	\$249,230
L2F	L2F	4	\$17,930,650
L2G	L2G	60	\$71,101,770
L2H	Conversion	3	\$227,470
L2I	Conversion	1	\$13,350
L2J	Conversion	22	\$15,599,160
L2L	Conversion	3	\$548,950
L2M	Conversion	26	\$3,190,310
L2O	Conversion	0	\$0
L2P	Conversion	41	\$4,327,130
L2Q	Conversion	36	\$3,678,800
M1	Tangible Personal Other	613	\$23,822,415
M3	Tangible other Personal	3	\$19,932
S	Special Inventory Tax	21	\$2,756,822
X	Exempt Property	9,039	\$182,484,902

Total Acres (D1)	589,679.5504
Total New Value Market	\$60,528,624
Total Market	\$9,357,198,966

Exemption Data

The LCCAD is responsible for the administration of all property tax exemptions granted. The most common exemption a property owner qualifies for is the Homestead Exemptions. These exemptions include mandated homestead exemptions, optional homestead exemption, over-65 exemptions, disability exemptions, disabled veteran exemptions and 100% disabled veteran exemptions. In order to qualify for the Homestead Exemption, the property owner must own and reside in the residence on January 1 and the owner or spouse claims no other Homestead Exemption. In January of each year the district mails Homestead Exemption application to property owners who may qualify for this exemption. The application must be completed and returned to the district by April 30. A property owner who turns 65 any time during the year qualifies for the Over 65 exemption and can apply for the exemption anytime during the year after the property owner turns 65. A property owner may file a late homestead application if it is filed no later than one year after the taxes become delinquent. The following is a list of taxing units that offer the Homestead/Over 65/Disabled Persons.

Exemptions:

Entities	Homestead	HS-Extra	OA/Standard DP/ Standard		3-2-1%	
			Freeze	Freeze	2025 Tax Rates	Discount
Lavaca Hospital Dist.		20% or \$5,000	\$25,000	\$25,000	0.16260	N
Moulton Clinic Dist.					0.00900	N
Yoakum Hosp. Dist.					0.13030	N
City of Hallettsville		20% or \$5,000	/Y	/Y	0.45420	Y
City of Moulton		20% or \$5,000			0.64790	Y
City of Shiner		20% or \$5,000			0.27220	Y
City of Yoakum					0.20500	N
Lavaca Flood Dist.		20% or \$5,000			0.05550	N
Lavaca County			/Y	/Y	0.44640	N
Farm-Mkt. Rd.	\$3,000		/Y	/Y	0.10330	N
Ezzell ISD	\$140,000	20% or \$5,000	\$60,000/Y	\$60,000/Y	0.86760	Y
Hallettsville ISD	\$140,000		\$60,000/Y	\$60,000/Y	0.877362	N
Moulton ISD	\$140,000	20% or \$5,000	\$60,000/Y	\$60,000/Y	0.86711	N
Shiner ISD	\$140,000		\$60,000/Y	\$60,000/Y	0.71720	Y
Sweet Home ISD	\$140,000		\$60,000/Y	\$60,000/Y	1.09850	Y
Vysehrad ISD	\$140,000	20% or \$5,000	\$60,000/Y	\$60,000/Y	0.66690	N
Weimar ISD	\$140,000		\$60,000/Y	\$60,000/Y	0.82090	N
Yoakum ISD	\$140,000		\$60,000/Y	\$60,000/Y	1.04385	N

Disabled Veteran: (DV's can be stacked)

DVI - an additional \$5,000 off the value for each entity (10% - 29% disabled)

DV2- an additional \$7,500 off the value for each entity (30% - 49% disabled)

DV3- an additional \$10,000 off the value for each entity (50% - 69%disabled)

DV4- an additional \$12,000 off the value for each entity (70% - 100% disabled)

DVHS- Pays no property tax on any home site portion of property that has homestead exemption.

DVHS- Prorates on & off; can be stacked with any other DV, DP or OA

DVHSS- Value (exact amount - not 100%of home site portion) can be transported to another account with homestead exemption by non - remarried surviving spouse.

DPS- when replacing a DP, the ISD no longer offers the exemption or freeze. G143, RD & CH entities no longer offer the \$10,000 state allowance, but they do let the surviving spouse to keep the freeze

Ratio Study Analysis - Property Value Study

The property tax code requires that the Property Tax Assistance Division of Texas Comptroller Office to conduct an internal ratio study in each appraisal district biannually to determine the degree of uniformity of and the median level of appraisal with each major property category in each school district. The districts values must be within the 5% margin of the state's ratio study in order for the Comptroller to certify local value to the Commissioner of Education for school funding. For 2024 the Lavaca County Central Appraisal District's was certified local value for all school districts within the boundaries of Lavaca County. The district's next property value study will be performed for the year 2026.

2024-2025 Methods and Assistance Program

In 2009, the Texas Legislature enacted a new law that required the Comptroller of Public Accounts to review appraisal districts every two years. The reviews inspect the governance, taxpayer assistance, operating procedures and the appraisal standards, procedure and methodology of each appraisal district. Mandatory requirements for each appraisal district include having up to date appraisal maps, onsite property inspections by the PTAD auditor match the districts property records, written procedures, PTAD auditor must be able to reproduce district's values using district's procedures and appraisal records and the ability to timely produce requested data of over 200 items. The district PASSED all Mandatory Requirements for the 2025 MAP's program. The district had no recommendation to address in the Appraisal Standards, Procedures and Methodology section. The final report will be published in January of 2026 with no outstanding recommendations. The district's next Methods and Assistance Audit will be in 2027.

Legislative Changes

2025 89th Texas Legislature produced many pieces of legislation which affect the operations of appraisal districts as well as taxpayer exemptions and rights. There were several House and Senate Bills that will have a major impact on the operations of the Lavaca County Central Appraisal district for 2025-2026. See attached “Property Tax Bills in the 2025 Texas Legislature 89th Session” summary from McCreary, Veselka, Bragg and Allen, P.C.

These bills passed in the 89^h Regular and Special Session will impact the following:

Appraisals
Appraisal District Operations
Appraisal Review Boards
Appeals

PROPERTY TAX BILLS IN THE 2025 TEXAS LEGISLATURE 89th REGULAR SESSION

Last Updated: June 25, 2025

The legislative session has ended. Governor Abbott had until June 22 to veto bills. Several of the measures passed by the legislature will require amendments to the Texas Constitution before they take effect. The election on those proposed amendments will take place on November 4, 2025. Abbott has already announced a special session to begin on July 21, 2025.

Below are brief summaries of the bills that we think will be most interesting to MVBA's clients. The first list is **BILLS THAT PASSED**. That is followed by **DEAD BILLS**, described in pale gray type. Of course, we will be happy to assist our clients who have questions about legislation.

We use gold stars to mark the progress of a bill.

- ★ Bill has been reported out of committee in the house in which it was filed.
- ★★ Bill has been passed by the house in which it was filed.
- ★★★ Bill has been reported out of committee in the other house.
- ★★★★ Bill has been passed by both houses.
- ★★★★★ Bill has been signed by the governor and will take effect.

BILLS THAT PASSED

Exemptions

H.B. 9 ★★★★★

Author: Meyer

Amends/Enacts: §11.415, 22.01, and 22.24 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 1 ★★★★

Author: Meyer

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

The exemption for small amounts of bpp will rise from \$2,500 to \$125,000. That's \$125,000 per location. A lessor of bpp will be entitled to one \$125,000 exemption for all of its leased bpp in a taxing unit. A business that owns bpp at locations that it does not own or lease will be entitled to

H.B. 1399 ★★★★★

Author: Cody Harris

Amends/Enacts: §11.162 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 99 ★★★★★

Author: Cody Harris

Amends/Enacts: Art. VIII, §1-s Texas Constitution

Status: Passed by both houses; election on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will exempt animal feed held by the owner for retail sale. The feed will have to qualify for exemption from sales taxes in order for it to qualify for exemption from property taxes.

H.B. 2508 ★★★★★

Author: Turner

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.112 Tax Code; §403.302 Government Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 133 ★★★★★

Author: Turner

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Passed by both houses; election set on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will create a 100% exemption for the homestead of the surviving spouse of a veteran who died of any of several medical conditions identified in the federal PACT Act of 2022. The federal law identifies medical conditions associated with exposure to Agent Orange or other specific toxins. A surviving spouse can transfer the exemption from one homestead to another.

H.B. 2525 ★★★★★

Author: Darby

Amends/Enacts: §11.18 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

This bill expands the general charitable exemption insofar as it applies to an organization that provides housing and services to people 62 and older. The bill defines "charitable housing and services" as: a) housing, including as an independent living facility, assisted living facility, or nursing facility; and b) "any service designed to meet the unique needs of a person 62 years of age or older." The bill lists examples of such services including ministerial services, social services, and educational services. As an alternative to providing housing and services without regard to the beneficiaries' ability to pay, an organization can provide housing and services in an amount not less than four percent of the organization's net resident revenue. To qualify for the

one \$125,000 exemption for all such bpp in a taxing unit. If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their bpp will be combined for purposes of the exemption. An appraisal district may investigate a business to determine whether the business is related to other businesses.

This bill is also discussed under the heading, *Appraisals*.

H.B. 21 ★★★★★

Author: Gates

Amends/Enacts: §§394.004, 394.0045, 394.005, 394.031, 394.032, 394.037, 394.0039, 394.0025, 394.0026, 394.0027, 394.903, and 394.905 Local Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 28, 2025

This bill concerns exemptions for properties of housing finance corporations (HFC) created by cities or counties. It limits the area in which an HFC can own real property for residential development or engage in residential development. An HFC can do so only in the city or county that created it unless a development is expressly approved by another city or county in which the development is located. The bill also imposes limits related to the income of residents and the rents charged to residents. In some instances, a property may qualify for an exemption for up to two years even though it does not satisfy the income and rent requirements. An annual audit is required.

H.B. 22 ★★★★★

Author: Noble

Amends/Enacts: §§11.02, 21.06, 21.07, 21.08, 23.15, 23.16, and 42.05 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

This bill will eliminate the last vestiges of taxes on intangible property. All intangible property will be exempt.

H.B. 247 ★★★★★

Author: Guillen

Amends/Enacts: §11.38, 11.43, and 23.013 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

H.J.R. 34 ★★★★

Author: Guillen

Amends/Enacts: Art. VIII, §1-y Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025.

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will exempt the portion of a property's value attributable to the installation or construction of "border security infrastructure and related improvements." Such an exemption will apply in border counties only. To claim the exemption, a property owner will have to sign a "qualified border security infrastructure agreement" with the state or federal government or grant an easement to the state or federal government.

exemption an organization has to have been in existence for at least twenty years or it has to be affiliated with another established charitable organization.

H.B. 2723 ★★★★★

Author: Cunningham

Amends/Enacts: §11.43 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

An appraisal district will have to grant an exemption for a property even without an exemption application if: 1) a reasonable inspection would reveal that the property is a nonprofit cemetery; and 2) the owner of the property is not identifiable. An appraisal district can request relevant information from a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity.

H.B. 2730 ★★★★★

Author: Darby

Amends/Enacts: §11.43 Tax Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 24, 2025

An appraisal district cannot require a homeowner receiving a homestead exemption to file a new application unless the district has reason to believe the person no longer qualifies for the exemption and the district has attempted to determine whether the person still qualifies. The bill suggests that a district attempting to determine whether a person still qualifies can search the DPS's driver's license database. The district will have to send the person a notice stating the "specific reason for" requiring a new exemption application.

H.B. 2894 ★★★★★

Author: Hickland

Amends/Enacts: §140.011 Local Government Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

This bill affects the way that the state compensates cities and counties most affected by exemptions for disabled veterans. A city will generally have to be adjacent to a military installation in order to qualify. A county will generally have to have all or part of a military installation within its borders. The bill, however, creates narrow exceptions which apparently apply to cities in Bell and Coryell counties and to Lampasas County.

S.B. 4 ★★★★★

Author: Bettencourt

Amends/Enacts: §§11.13, 25.23, 26.01, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2542, 48.2543, 48.2551, 48.283, 49.004, 49.0043, 49.0121, 49.154, and 49.308 Education Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 16, 2025; applies to 2025 tax year

S.J.R. 2 ★★★★★

Author: Bettencourt

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Passed by both houses; election set on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment and related bill will raise the general school-tax homestead exemption from \$100,000 to \$140,000. The state will give school districts extra money to compensate them for the lost taxes. If enacted the increased exemption will apply in 2025. But that won't be known until the November election. So, the assessment process will proceed on two tracks at once, one assuming that the exemption will increase and the other assuming that it won't.

S.B. 23 ★★★★★

Author: Bettencourt

Amends/Enacts: §§11.13, 26.01, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2543, 48.2551, 49.004, 49.0044, 49.0121, 49.0122, 49.154, 49.308 Education Code

Status: Passed by both houses; signed by governor

Effective: When S.J.R. 85 is approved by voters

S.J.R. 85 ★★★★

Author: Bettencourt

Amends/Enacts: Art VIII, §1-b Texas Constitution

Status: Passed by both houses; election set on November 4, 2025.

Effective: When approved by voters

The school-tax homestead exemption for people who are over 65 or disabled will increase from \$10,000 to \$60,000. The state will provide additional aid to school districts, primarily to help with their debts. If enacted the increased exemption will apply in 2025. But that won't be known until the November election. So, the assessment process will proceed on two tracks at once, one assuming that the exemption will increase and the other assuming that it won't.

S.B. 467 ★★★★★

Author: Paxton

Amends/Enacts: §11.351 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

S.J.R. 84 ★★★★

Author: Bettencourt

Amends/Enacts: Art VIII, §1-b Texas Constitution

Status: Passed by both houses; election set for November 4, 2025

Effective: Upon approval by voters

If a fire completely destroys an improvement on a homestead property, the owner can receive a temporary exemption for the year in which the fire occurs. In order to qualify, the burned improvement must have been a habitable dwelling before it was destroyed. It must be uninhabitable for at least thirty days following the fire. The exemption will be prorated based on what time of year the fire occurs. The property owner will have to file an application with the appraisal district within 180 days following the fire. If the district grants the exemption after the tax office has calculated the taxes, the tax office will recalculate them.

S.B. 1352 ★★★★★

Author: Adam Hinojosa

Amends/Enacts: §§11.43, 11.4391, 21.09, and 21.10 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If an appraisal district extends a property owner's deadline for filing a rendition to May 15, the district will also extend the owner's deadline for applying for a freeport exemption. If a property owner shows good cause, the district can extend the application for another 60 days. If a property owner files a late application for a freeport exemption under §11.4391, the penalty will be the lesser of: 1) 10% of the taxes saved; or 2) 10% of the taxes after subtracting the freeport exemption. This bill is also discussed under the heading, *Appraisals*.

S.B. 2068 ★★★★★

Author: Bettencourt

Amends/Enacts: §11.48 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

A child's name, age, home address, or home telephone number provided in an exemption application will be confidential.

Appraisals

H.B. 9 ★★★★★

Author: Meyer

Amends/Enacts: §11.415, 22.01, and 22.24 Tax Code

Status: Passed by both houses; sent to governor

Effective: January 1, 2026

H.J.R. 1 ★★★★★

Author: Meyer

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

This is the bill that exempts bpp up to \$125,000. A property owner will not have to render bpp if the owner believes that the property is not taxable in any taxing unit. The owner will have to file a statement or report certifying the owner's belief that its bpp is exempt. An appraisal district can require a rendition from such a property owner.

If two or more related businesses involved in a "unified business enterprise" own bpp at the same address, their renditions will have to reflect that fact. Each business's rendition will identify the bpp of its related businesses. The comptroller will create applicable forms.

This bill is also discussed under the heading, *Exemptions*.

H.B. 1244 ★★★★★

Author: Guillen

Amends/Enacts: §§23.54, and 23.541 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

If 1-d-1 land is transferred from one owner to another, the new owner won't need to file a new application if the land continues to be used in "materially the same way" and the agricultural use is overseen or conducted by the same individual(s) who oversaw or conducted that use in the preceding year. If the use continues but it is under the control of a different person, the new owner will need to file a new application, but the filing deadline will be the later of: 1) the delinquency date for the year for which the application is filed; or 2) the first anniversary of the change in ownership.

H.B. 1533 ★★★★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If an appraisal district retroactively appraises a property omitted in a prior year, the district will send the notice of appraised value by certified mail. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *Appeals*.

H.B. 3370 ★★★★★

Author: Hefner

Amends/Enacts: §23.751 Tax Code

Status: Passed by both houses; signed by Governor

Effective: January 1, 2026

If the owner of timberland dies, the new owner will have an extended deadline for filing a new timber appraisal application. A surviving spouse or child of the decedent, an executor of the decedent's estate, or a fiduciary acting for a surviving spouse or child can file the application any time before the taxes became delinquent for the year in question. No penalty will result from an application filed under these circumstances.

S.B. 973 ★★★★★

Author: Eckhardt

Amends/Enacts: §§25.027 and 25.18 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

A reappraisal plan adopted by an appraisal district's board of directors may not include a standard or timeline that prevents the district from appraising property as necessary to comply with the requirements of Section 23.01(a), i.e., appraisal at market value. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

S.B. 1352 ★★★★★

Author: Adam Hinojosa

Amends/Enacts: §§11.43, 11.4391, 21.09, and 21.10 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If an appraisal district extends a property owner's deadline for filing a rendition to May 15, the district will also extend the owner's deadline for filing an application for interstate allocation of value. If a property owner shows good cause, the district can extend the deadline for another thirty days. If a property owner files a late application for interstate allocation, the penalty will be the lesser of: 1) 10% of the taxes saved; or 2) 10% of the taxes after applying the interstate allocation. This bill is also discussed under the heading, *Exemptions*.

S.B. 1951 ★★★★★

Author: Paxton

Amends/Enacts: §22.28 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2016

An appraisal district's notice advising a property owner about a penalty for not filing a timely rendition will have to be sent by certified mail if the property is not listed on the preceding year's appraisal roll. Otherwise, the notice can go by first-class mail. It will have to go out no later than June 1. A copy of the notice will also have to go out with the property owner's notice of appraised value. This bill is also discussed under the heading, *Assessment*.

Appraisal Districts and ARBs

H.B. 148 ★★★★★

Author: Turner

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

In appraisal districts with elected directors, every director will have to complete a training course provided by an accredited institution of higher education. A director will have to complete the course each year before the anniversary of the date on which he/she took office. The bill doesn't say how long the course should be. If, however, an appraisal district is involved in assessing and collecting taxes, its directors will need at least eight hours of training on those topics. Before seeking appointment or election to the board of directors, a person will have to sign a document acknowledging that he/she understands the board's duties.

H.B. 1533 ★★★★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23

Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

An appraisal district in a county with 120,000 people or more will have to have an Internet website. The district will have to post its appraisal records and update the posting weekly.

Under current law, an appraisal district that receives an electronic designation-of-agent form can request information including the IP address of the computer used to complete the form. This bill will prevent the district from requesting the IP address.

If the comptroller contracts with people to assist with ARB training classes, at least one trainer in each course will have to be a taxpayer representative. That taxpayer representative must be a Texas resident and be a lawyer with at least five years of experience. The lawyer cannot be someone who ever represented or worked for an appraisal district, an ARB, or a taxing unit. Nor can he/she have ever served as an appraisal district director or as an ARB member. The comptroller can make an exception if he/she can't find someone satisfying all those requirements.

Current law requires a property owner who wants a telephone hearing or a videoconference hearing to notify the ARB at least 10 days in advance. This bill shortens that period to five days for a property owner not represented by an agent. An owner with an agent will still have to make the request 10 days before the hearing. An ARB that dismisses a hearing on jurisdictional grounds would have to notify the property owner and state the grounds for its determination. An ARB considering issuing a subpoena will have to notify the parties at least 15 days before the good-cause hearing.

This bill is also discussed under the headings, *Appraisals and Appeals*.

H.B. 3575 ★★★★★

Author: Noble

Amends/Enacts: §6.032 Tax Code; §252.005 Election Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

Someone who wants to run for a seat as an elected director on an appraisal district's board of directors will file his/her application with the county elections administrator if the county has such an officer. Otherwise, the candidate will file the application with the county clerk. The same is true for the candidate's appointment of a campaign treasurer.

H.B. 4809 ★★★★★

Author: Meyer

Amends/Enacts: §11.24, 41.41 Tax Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

This bill concerns properties that qualify for exemptions as historic sites under §11.24. The owner of such a property can protest the appraisal district's determination of: 1) the appraised value of a structure or archaeological site; 2) the appraised value of the land necessary to access the structure or site; and 3) the allocation of the appraised value between the structure or site and the land.

S.B. 523 ★★★★★

Author: Zaffirini

Amends/Enacts: §521.1211 Transportation Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The list of people who can have an address other than their residence appear on their driver's license expands to include probation officers and parole officers. Probation officers and parole officers with this special license don't need to match the address on their license with a homestead exemption application.

S.B. 973 ★★★★★

Author: Eckhardt

Amends/Enacts: §§25.027 and 25.18 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

Current law limits the kinds of images of residential property that an appraisal district can post on the Internet. This bill loosens the restrictions and allows an appraisal district to post: 1) an aerial photo depicting more than one separately owned building; 2) a street level photograph of only the exterior of a building; or (3) a field record or overhead sketch of the property that depicts only the outline of one or more buildings, the general landscape features of the property, and/or the dimensions of or distances between the buildings and features. This bill is also discussed under the hearing, *Appraisals*.

S.B. 974 ★★★★★

Author: Eckhardt

Amends/Enacts: §6.412 Tax Code

Status: Passed by both houses; Vetoed by governor

A teacher in a public school will be eligible to serve on an ARB. The school district's trustees and employees may not communicate with the teacher with the intent to influence a decision that he/she might make capacity as a member of the appraisal review board.

S.B. 1106 ★★★★★

Author: Parker

Amends/Enacts: §26.17 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

An appraisal district's database of property tax information will have to include special assessments levied by public improvement districts.

S.B. 2073 ★★★★★

Author: Zaffirini

Amends/Enacts: §6.051 Tax Code

Status: Passed by both houses; filed without governor's signature

Effective: September 1, 2025

This bill makes it clear that an appraisal district can finance its acquisition or construction of an office. The proposed acquisition or construction will still require the agreement of three-fourths of the voting taxing units served by the appraisal district. But if a unit fails to act timely on the matter, its inaction will be taken as a vote for the proposal.

Appeals

H.B. 1533 ★★★★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.17, 25.01, 41.45, 41.47, 41.61, 41A.011, and 42.23

Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

A lessee entitled to protest or file an appeal in court will also have the right to appeal by binding arbitration.

In a judicial appeal under Chapter 42, the court may not order discovery unless the discovery is requested by a party. The court may not accelerate any discovery deadlines related to expert witnesses.

This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

H.B. 3307 ★★★★★

Author: Noble

Amends/Enacts: §41A.061 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2026

This bill concerns the continuing-education requirement for arbitrators. An arbitrator can satisfy that requirement with courses approved for continuing legal education.

Assessment

H.B. 30 ★★★★★

Author: Troxclair

Amends/Enacts: §26.042 Tax Code: §§45.0032 and 48.202 Education Code

Status: Passed by both houses; signed by Governor

Effective: January 1, 2026

This bill concerns the voter-approval rate of a taxing unit (other than a school district) included in a disaster area as declared by the president of the U.S or the governor. The taxing unit can add a "disaster relief rate" to cover the estimated costs of things like: emergency shelters; overtime pay for first responders; search and rescue efforts; and evacuation services. But the unit's voter-approval rate cannot be greater than it would be if the unit were a special taxing unit, i.e., the rate calculated using 1.08 instead of 1.035. In the year following a disaster, a taxing unit cannot adopt a rate that exceeded its voter-approval rate without holding an election.

H.B. 851 ★★★★★

Author: Schofield

Amends/Enacts: §§11.26, 33.06, and 33.065 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

Every year an appraisal district will report to the comptroller the number of homesteads subject to school tax ceilings in every school district served by the appraisal district. The comptroller will collect the information provided by every appraisal district and report it to the legislature. This bill is also discussed under the heading, *Collections*.

H.B. 3093 ★★★★★

Author: Villalobos

Amends: §§5.07, 26.012, 26.04, 26.16, 26.17, and 41.48 Tax Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 24, 2025

This bill concerns a gulf-coast taxing unit facing “substantial litigation,” i.e., appraisal related litigation involving one of the twenty highest value properties in the appraisal district. An appraisal district would notify the owners of the twenty properties subject to the bill. There must be a difference of more than 25% between the value determined by the ARB and the value claimed by the property owner. When doing its truth-in-taxation calculations, a taxing unit will exclude from its current total value the amount that the unit might lose as a result of the substantial litigation. A property owner pursuing or anticipating substantial litigation must notify the taxing unit in time for the unit to adjust its calculations. For purposes of this law, associated business entities will be considered a single property owner. The bill applies to every gulf-coast county except Harris.

S.B. 1023 ★★★★★

Author: Bettencourt

Amends/Enacts: §§ 5.07, 26.03, and 26.04 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

The comptroller’s tax-rate-calculation forms must be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form (other than an entry making a mathematical calculation). A TAC or other person completing the forms will have to include the hyperlinks.

A taxing unit with two or more TIF reinvestment zones will include separate entries for each zone.

S.B. 1025 ★★★★★

Author: Bettencourt

Amends/Enacts: §52.072 Election Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 24, 2025

The ballots in an election to impose or increase a tax will have to state, “THIS IS A TAX INCREASE.” That statement must be at the top of the ballot proposition.

S.B. 1453 ★★★★★

Author: Bettencourt

Amends/Enacts: §26.012 and 26.05 Tax Code; §44.004 Education Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

"Current debt service" as used in truth-in-taxation calculations will be redefined to mean "the minimum dollar amount required" for debt service in the current year.

When a taxing unit's governing body considers a debt rate higher than the rate described by §26.05(a)(1), the motion to adopt that rate must explain the higher rate and be supported by at least 60% of the members of the governing body.

S.B. 1502 ★★★★★

Author: Bettencourt

Amends/Enacts: §26.042 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

Current law allows a school district affected by a disaster to adopt a tax rate that exceeds the voter-approval rate without holding an election. But this rule will not apply to a school district that, in the preceding year, held an unsuccessful ratification election.

S.B. 1951 ★★★★★

Author: Paxton

Amends/Enacts: §22.28 Tax Code

Status: passed by both houses; signed by governor

Effective: January 1, 2026

If a property owner is subject to a penalty for not filing a timely rendition, the tax bill will have to state the amount of the penalty on a separate line from the taxes. The appraisal district will no longer get 5% of the penalty. This bill is also discussed under the hearing, *Appraisals*.

S.B. 2520 ★★★★★

Author: Bettencourt

Amends/Enacts: §11.26 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

This bill is intended to clarify the way that a school tax ceiling works when a disabled owner or an owner over 65 establishes a homestead after the beginning of a year. Let's say that A establishes a homestead in Year 1. A gets the full over-65 exemption but only a prorated portion of the general school-tax homestead exemption. In Year 2, A gets the full amount of both exemptions. So, A's taxes might be lower in Year 2 than in Year 1. Going forward, A's tax ceiling will be the lower of the Year 1 taxes or the Year 2 taxes.

Collections

H.B. 851 ★★★★★

Author: Schofield

Amends/Enacts: §§11.26, 33.06, and 33.065 Tax Code

Status: Passed by both houses; signed by Governor

Effective: January 1, 2026

Every year an appraisal district will report to the comptroller the number of homesteads subject to tax deferrals or abatements for every school district served by the appraisal district. The comptroller will collect the information provided by every appraisal district and report it to the legislature. This bill is also discussed under the heading, *Assessment*.

H.B. 1392 ★★★★★

Author: Bucy

Amends/Enacts: §1.06 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

If the office of a taxing unit's tax collector is closed January 31, say, due to a winter storm, tax payments to that unit would be timely if they were made on the next regular business day. It doesn't appear, however, that this bill would extend the deadline for things like failure-to-deliver-notice protests or motions to correct appraisal rolls.

H.B. 2025 ★★★★★

Author: Tepper

Amends/Enacts: §§12.002 and 82.051 Property Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

Under current law, a person filing a subdivision plat or a condominium plat must include a receipt showing that taxes on the property have been paid. This bill eliminates that requirement.

H.B. 2742 ★★★★★

Author: Vasut

Amends/Enacts: §§31.03, 31.04, and 42.08 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

Under current law, a property owner may not be able to take advantage of a split-payment option for paying taxes if there is a delay in the assessment process. Under this bill, if tax bills are mailed after November 30, property owners can make their first payments any time before the first day of the next month following the first full calendar month following the date the tax bills are mailed.

H.B. 3424 ★★★★★

Author: Capriglione

Amends/Enacts: §23.1242 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2026

A heavy equipment dealer will file statements and make tax payments quarterly instead of monthly. A statement will report the aggregate amount received by the dealer from sales and leases and the total amount of unit property tax assigned by the dealer to the items. A dealer will have to retain records for at least four years. By December 15, a TAC will report the unit property tax factor for the following tax year to every dealer. If a dealer has multiple locations, the TAC will report the information for each location.

H.B. 3680 ★★★★★

Author: Adam Hinojosa

Amends/Enacts: §232.215 Local Government Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

In counties near the Mexican border or the Gulf of Mexico (correctly named in the bill) a taxing unit selling real property through a foreclosure sale will have to provide a notice to prospective bidders about legal requirements related to water and wastewater.

S.B. 402 ★★★★★

Author: Paxton

Amends/Enacts: §1.071 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2015

Ordinarily, a tax office mails a tax refund to a property owner at the address on the tax roll. If a property owner wants the refund mailed to a different address, he/she will file a comptroller's form with the tax office before the refund is issued. A property owner who files a request could later revoke it.

S.B. 850 ★★★★★

Author: Middleton

Amends/Enacts: §§1.072, 11.35, 11.431, 11.438, 11.439, 31.071, 31.072, 31.11, 31.112, 31.12, 41A.10, and 42.43 Tax Code; §2003.913 Government Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

This bill contains many provisions, all related to tax refunds. A property owner will not have to apply for a most refunds if the amount is \$1 or more. A refund of an overpayment will be automatic and will not require an application unless the amount of the refund is less than \$1. The refund will not require the approval of the taxing unit's governing body. The bill includes a lengthy list of the events that trigger various types of refunds. Most refunds will have to be made within 60 days after the triggering event. If a refund is not paid timely, interest will accrue at the rate of 12%.

S.B. 2173 ★★★★★

Author: Parker

Amends/Enacts: §31.08 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If a real property is conveyed along with a tax certificate showing no delinquent taxes on the property, the buyer will be protected against a tax lien securing taxes that might subsequently arise from the retroactive cancellation of a homestead exemption. The party acquiring the property won't get that protection if the parties to the transfer are; relatives: related business entities: an employer and an employee; or a trust and its beneficiary.

S.B. 2878

Author: Hughes

Amends/Enacts: §§25.025 and 34.03 Tax Code

Status: Passed by both houses; Vetoed by governor

When a tax sale resulted in excess proceeds, the court clerk would not have to notify the former owner by certified mail. The clerk could deliver the notice electronically, by commercial delivery service or by any other method mentioned in Rule 21a of the Texas Rules of Civil Procedure. This bill is also discussed under the heading, *Miscellaneous*.

School Finance and Value Studies

H.B. 2 ★★★★★

Author: Buckley

Amends/Enacts: **§26.08 Tax Code; §§48.011, 48.014, 48.051, 48.104, and 48.202 Education Code**

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

This is the education bill that has received much attention. It is about 230 pages long. It includes Gov. Abbott's voucher plan, but not much of it addresses property taxes.

If a value study preliminarily determined that a school district's local values were invalid, the TEA would notify every member of the school board. The notice would include an estimate of how the value study would affect the district's finances and include information about the district's right to protest the comptroller's determination. The TEA would share the notice with the comptroller who would provide copies to the appraisal district's directors.

The bill would also provide additional state money to school districts to compensate them for tax revenue lost as a result of an increase in homestead exemptions and compression of tax rates.

Generally, the bill would:

- increase the basic allotment and add a guaranteed yield increment adjustment;
- revise the guaranteed yield for a school district's golden pennies;
- create or change various special allotments;
- give the TEA the authority to resolve unintended consequences related to school finance and school taxes
- revise state funding for districts that experience declines in attendance; and
- provide a funding increase for certain schools

H.B. 4236 ★★★★★

Author: Martinez Fischer

Amends/Enacts: N/A

Status: Passed by both houses; filed without governor's signature

Effective: September 1, 2025

A property value study task force will study the comptroller's value studies and possible alternatives. The task force will consist of legislators and representatives of property owners, appraisal districts, and taxing units. The task force will report to the legislature ahead of the 2027 regular session.

S.B. 843 ★★★★★

Author: Kolkhorst

Amends/Enacts: §45.114 Education Code

Status: Passed by both houses; signed by Governor

Effective September 1, 2025

The TEA will create a database containing information related to the taxes and bonds of every school district. A school district will have to provide the information needed by the TEA.

Miscellaneous

H.B. 103 ★★★★★

Author: Troxclair

Amends/Enacts: §§403.701, 403.702, 403.703, 403.704, and 403.705 Local Government Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The comptroller together with the Bond Review Board will develop and maintain an online database of current and historical information regarding taxes imposed and bonds issued by each taxing unit in this state. Taxing units will have to provide the comptroller with detailed information about their bonds and taxes. A taxing unit's failure to provide the information could result in fines being levied against the unit.

H.B. 1306 ★★★★★

Author: Landgraf

Amends/Enacts: §§607.001, 607.002, 607.003, 607.004, and 615.003, Government Code; §§415.021 and 504.057, Labor Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The definition of first responder is expanded to include a justice of the peace, a death investigator, or a medical examiner.

H.B. 1522 ★★★★★

Author: Gerdes

Amends/Enacts: §551.043 Government Code

Status: Passed by both houses; signed by Governor

Effective: September 1, 2025

A governmental body must post a notice of a meeting at least three business days before the scheduled date of the meeting. If the members will discuss or adopt a budget, their posted notice must include additional information including a copy of the budget and a "taxpayer impact statement."

H.B. 2011 ★★★★★

Author: Cecil Bell

Amends/Enacts: §21.101, 21.102, 21.1021, and 21.103 Property Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

This bill concerns property taken by eminent domain. If the entity that takes the property is obligated to pay taxes on it but doesn't pay them, the former owner will have a right to repurchase the property.

H.B. 2520 ★★★★

Author: Middleton

Amends/Enacts: 551.001, 551.041, 551.074, and 551.083 Government Code

Status: Passed by both houses; Vetoed by governor

An open-meetings notice would have to include an agenda sufficiently specific to inform the public of each subject to be considered in the open portion of the meeting. The agenda would also have to describe any subject to be included in a closed portion of the meeting. Personnel issues about operational issues that may impact a class or group of employees would have to be considered in an open session.

H.B. 3112 ★★★★★

Author: Tepper

Amends/Enacts: §§551.0761 and 552.1391 Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

A governing body may deliberate in closed session regarding a cybersecurity measure, policy, or contract solely intended to protect a critical infrastructure facility. Most records related to cybersecurity for critical infrastructure facilities can be kept confidential.

H.B. 4214 ★★★★★

Author: Curry

Amends/Enacts: §552.234 Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – June 20, 2025

Governmental bodies must notify the attorney general of the current mailing address and email address designated to receive public information requests. A governmental body must update the information yearly by October 1. The Attorney General will keep an Internet database of all addresses.

H.B. 4219 ★★★★★

Author: Capriglione

Amends/Enacts: §§552.221, 552.301, 552.328,

Status: Passed by both houses; signed by governor

If a governmental body has no information of the type requested in a public information request, it must inform the requestor within 10 days. If a governmental body decides to withhold requested information based on a previous determination, it must identify the previous determination in its response to the requestor. When requesting an attorney general's opinion, a governmental body must identify the specific legal exceptions that allow it to withhold requested information. If a governmental body fails to respond to a request, the requestor can complain to the attorney general.

H.J.R. 2 ★★★★★

Author: Geren

Amends/Enacts: Art. VIII, §26 Texas Constitution

Status: Passed by both houses; election scheduled on November 4, 2025

Effective: Upon approval by voters

This proposed constitutional amendment would generally prohibit state taxes on the estates of people who die, but it expressly does not prohibit local property taxes.

S.B. 370 ★★★★★

Author: Perry

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will expand to include a family member of a current or former employee of the attorney general. The bill defines family member as a minor child, adult child, spouse, or surviving spouse.

S.B. 1062 ★★★★★

Author: Kolkhorst

Amends/Enacts: §2051.0441 Government Code

Status: Passed by both houses; signed by governor

Effective: Immediately – May 19, 2025

A local government can publish a public notice in a digital newspaper instead of a printed newspaper if the digital newspaper satisfies several requirements. It must have been in business for at least three years and have an audited paid-subscriber base. It must employ staff in the local government. It must provide news of general interest and reports on local events in the local government, and it must update its news at least once a week.

S.B. 1267 ★★★★★

Author: Alvarado

Amends/Enacts: §31.003 Parks and Wildlife Code

Status: Passed by both houses; signed by governor

Effective January 1, 2028

This bill concerns certificates of number and certificates of title issued by and records kept by the Parks and Wildlife Department. It changes some definitions, including the definition of vessel. A stationary floating structure connected to land-based utilities and lacking its own mode of propulsion will not be considered a vessel. Neither will a watercraft that operates on a permanently fixed, manufactured course and is connected to a mechanical guidance device. The Parks and Wildlife Commission can enact rules excluding other types of watercraft from the definition of vessel.

S.B. 1341 ★★★★★

Author: Hancock

Amends/Enacts: §1201.003 Occupations Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

This bill concerning manufactured homes adopts the federal law definition of HUD-code manufactured home (found in 42 U.S.C. §5402(6)). The Texas Occupations Code continues to state that a recreational vehicle is not a HUD-code manufactured home.

S.B. 1569 ★★★★★

Author: King

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will expand to include officials of an institution of higher education or university system.

S.B. 2075 ★★★★★

Author: Zaffirini

Amends/Enacts: §§1151.002, 1151.051, 1151.0511, 1151.0512, 1151.052, 1151.055, 1151.101, and 1151.108 Occupations Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

The Texas Tax Professional Liability Committee is renamed the Texas Tax Professional Liability Board.

S.B. 2111 ★★★★★

Author: Zaffirini

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; Vetoed by governor

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would expand to include an employee of a public defender's office and an employee of a managed assigned counsel program. Attorneys for the Department of Family and Protective Services would be dropped from the list.

S.B. 2237 ★★★★★

Author: Bettencourt

Amends/Enacts: §180.011 Local Government Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2025

If a local government makes a severance agreement with an executive employee, the agreement may not last more than twenty weeks. A local government may not provide severance pay to an employee fired for misconduct. Severance agreements must be posted on the local government's website.

S.B. 2878 ★★★★★

Author: Hughes

Amends/Enacts: §§25.025 and 34.03 Tax Code

Status: Passed by both houses; Vetoed by governor