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

Last Updated: March 31, 2025

About 9,000 bills have been filed and a large proportion of them have something to do with property taxes. Some of them are starting to come out of various committees in the House and Senate. Below are brief summaries of the bills that we think will be most interesting to MVBA's clients. Of course, we will be happy to assist our clients who have questions about legislation.

# **Appraisal Districts and ARBs**

H.B. 148

**Author: Turner** 

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

The comptroller would create a mandatory training course for appraisal districts' directors. The course would be at least four hours long. A director would have to complete the course at the beginning of every term to which he/she was appointed or elected. Before seeking appointment or election to the board of directors, a person would have to sign a document acknowledging that he/she understood the board's duties.

H.B. 192

Author: Cecil Bell

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411,

22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code;

§1151.164 Occupations Code

Status: Pending in House Subcommittee on Property Tax Appraisals

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

H.B. 291

**Author: Cecil Bell** 

Amends/Enacts: §§22.61, 22.62, 22.63, 22.64, 22.65, 23.013, and 41.43 Tax Code: §37.10

**Penal Code** 

Status: Pending in House Subcommittee on Property Tax Appraisals

A protesting property owner who had an appraisal of a residential real property could provide a copy to the appraisal district at least fourteen days before the ARB hearing. The appraisal would have to be at least 180 days old and performed by an appraiser certified by the TALCB. If the appraisal supported the property owner's opinion of value, the ARB would have to determine the

protest in favor of the property owner and give the owner the value stated in the appraisal. This bill is also discussed under the heading, *Appraisals*.

H.B. 329

**Author: Cecil Bell** 

Amends/Enacts: § 41.43 Tax Code: §37.10 Penal Code

Status: Pending in House Subcommittee on Property Tax Appraisals

This bill duplicates part of H.B. 291. A protesting property owner who had an appraisal of a residential real property could provide a copy to the appraisal district at least fourteen days before the ARB hearing. The appraisal would have to be at least 180 days old and performed by an appraiser certified by the TALCB. If the appraisal supported the property owner's opinion of value, the ARB would have to determine the protest in favor of the property owner and give the owner the value stated in the appraisal.

H.B. 360 Author: Vasut

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

If a homestead sold for a price 10% below its appraisal-roll value or less, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home's market value.

H.B. 416

**Author: Tepper** 

Amends/Enacts: §§26.01, 26.04, 26.05, 26.16, 31.01, 41.12, 41.44, and 41. Tax Code

**Status: Pending in House Ways and Means Committee** 

This bill would make some parts of the property-tax calendar a little less hurried. A protesting property owner would have at least 60 days to file his/her protest after the delivery of the notice of appraised value. The ARB would have until August 20 to approve the appraisal records. The ARB would have to schedule its protest hearings within 60 days after approving the appraisal records. An appraisal district would have until August 25 to certify appraisal rolls to taxing units. An appraisal district would have until September 7 to publish the notice about the district's online database.

H.B. 1284 Author: Geren

Amends/Enacts: §§25.25 and 41.01 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

An ARB would have to hear and determine every timely filed protest or motion to correct an appraisal roll and issue an appealable order. The only exception involves a property owner who failed to make a required tax payment. This rule would conflict with other Tax Code provisions that deny hearings to property owners who don't show up for hearings or who have reached settlement agreements with the appraisal district.

H.B. 1533

**Author: Button** 

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.47, 41.61, 41A.011,

41A.015, and 42.23 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

An appraisal district in a with 120,000 people or more would have to have an Internet website. The district would 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 would prevent the district from requesting the IP address.

At least one trainer in each comptroller's ARB training course would have to be a taxpayer representative. That taxpayer representative would have to be a Texas resident and be a lawyer with at least five years of experience. The person could not have ever represented or worked for an appraisal district, an ARB or a taxing unit.

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 would shorten that period to five days. An ARB that dismissed a hearing on jurisdictional grounds would have to make its decision by written order stating the grounds for its determination. An ARB considering issuing a subpoena would have to notify the parties at least 15 days before the good-cause hearing.

H.B. 1745

**Author: Keith Bell** 

Amends/Enacts: §§41.45 and 41.461 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

If a protest were filed after March 1 but before July 1, an ARB would have to schedule a hearing no later than October 1. If a protest were filed at any other time of year, the ARB would have to schedule a hearing within 90 days. The information that an appraisal district must provide to a protesting property owner before the ARB hearing would include "a brief summary of the reason for changing the value of the owner's property from the value of the property for the preceding tax year, if the value was changed."

H.B. 1952 Author: Kerwin

Amends/Enacts: §§6.03 and 6.0301 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In a county with fewer than 75,000 people, the appraisal district's board of directors would consist of three elected directors and two directors selected by the taxing units. If the county TAC were not otherwise selected as a director, he/she would serve as a non-voting sixth director. In a more populous county, the board would consist of five elected directors, three directors appointed by the taxing units, and the county TAC.

H.B. 2432

**Author: Guillen** 

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

#### Status: Pending in House Ways and Means Committee

A property owner could appoint different agents to represent the same property in different years.

A property owner with a property receiving a historic-site exemption could protest the appraised value of the structure or archeological site and the appraised value of the land separately. The owner could protest the allocation of value between the structure or archeological site and the land.

A protesting property owner could not be denied a hearing before the ARB if the property owner and the chief appraiser were both present in person.

A property owner could submit evidence electronically at any point before or during a hearing. This would apparently override the comptroller's rules that allow an ARB to decide for itself whether to allow electronic evidence.

An ARB would have to use the comptroller's forms for its orders.

An appraisal district that corrected an appraisal-roll value as a result of an ARB order or an appeal would have to, "correct the roll to show the exact dollar amount of the new appraised value."

H.B. 2550 Author: Cook

Amends/Enacts: §5.044 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

The comptroller would create a mandatory training course for appraisal districts' directors. The course would be at least ten hours long. A director would have to complete the course once, not every year or every term.

H.B. 3524

**Author: Capriglione** 

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In the context of a hearing on an unequal-appraisal protest, an appraisal district could not present and an ARB could not consider evidence relating to the market value of the property.

H.B. 2787 Author: Turner

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Filed

The comptroller would create a mandatory training course for appraisal districts' directors. This bill is virtually identical to H.B. 148 Discussed above.

H.B. 3375

**Author: Metcalf** 

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

Status: Filed

Someone who wanted to run for a seat as an elected director on an appraisal district's board of directors would file his/her application with the county clerk or, for counties having the position, the county elections administrator.

H.B. 3575 Author: Noble

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

Status: Pending in House Subcommittee on Property Tax Appraisals

Someone who wanted to run for a seat as an elected director on an appraisal district's board of directors would file his/her application with the county clerk. The candidate would also file his/her appointment of a campaign treasurer with the county clerk.

H.B. 3851

**Author: Canales** 

Amends/Enacts: §661.925 Government Code; §180.0095 Local Government Code

Status: Pending in House Subcommittee on Property Tax Appraisals

A state or local-government employee would get a day off from work for purposes of protesting his/her appraisal.

H.B. 3944

**Author: Bumgarner** 

Amends/Enacts: §6.035 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

A person who held an elective office (other than an elected seat on an appraisal district's board of directors) could not be an elected or appointed director of an appraisal district.

H.B. 4013 Author: Plesa

Amends/Enacts: §6.0301

Status: Pending in House Subcommittee on Property Tax Appraisals

In a county with 75,000 or more people, the appraisal district's board of directors would include four members appointed by taxing units and four members elected from single-member districts. The county TAC would also be a director. The board of directors would determine the boundaries for the four districts.

H.B. 4217 Author: Vasut

Amends/Enacts: §§1.12, 5.044, 5.12, 5.13, 6.03, 6.0301, 6.031, 6.032, 6.033, 6.034, 6.037, 6.04, 6.051, 6.052, 6.06, 6.061, 6.063, 6.10, 6.15, 6.41, 6.412, 6.42, 23.23, 23.231, and 42.26

Tax Code; §403.302 Government Code

Status: Filed

In every county, the appraisal district's board of directors would consist of nine elected voting members, two elected from each county commissioner's precinct and one elected countywide. They would serve two-year terms. Directors could receive compensation of up to \$100 per month if voters approved. The county TAC would be a nonvoting director. The comptroller would create a mandatory training course for appraisal districts' directors.

The board of directors would appoint the ARB members and select the ARB's officers. Only people who owned real property in a county could serve on the ARB in that county. A member would have to have at least five years of experience in finance, real; estate, or business. There would be no term limits for ARB members.

H.B. 4324 Author: Cook

Amends/Enacts: §5.102 Tax Code; §403.302 Government Code

Status: Filed

"To the extent practicable," the comptroller would avoid doing a value study of a school district in the same year that he did a MAP review of its appraisal district.

H.B. 4326 Author: Noble

Amends/Enacts: §§48.255 Education Code; §§316.092 and 316.093 Government Code

Status: Filed

H.J.R. 183 Author: Noble

Amends/Enacts: Art. III, §49-g and Art. VII, §3-a Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would create a property tax reduction fund. After each fiscal biennium, the comptroller would transfer to the fund one-half of any unencumbered positive balance of general revenue that exists on the last day of the preceding biennium. The money would go to school districts, but their state compression percentage would be reduced accordingly.

H.B. 4399 Author: Phelan

Amends/Enacts: §25.25 Tax Code

**Status: Filed** 

If a homestead sold for a price 10% below its appraisal-roll value or less, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home's market value.

H.B. 4715

**Author: Hopper** 

Amends/Enacts: §6.01 Tax Code

Status: Filed

In order to maximize property owners' confusion, this bill would prohibit an appraisal district from using the name of its home county in its own name. A district could use only the code number assigned to it by the comptroller. For example, a property owner in Lubbock would receive notices not from the Lubbock Central Appraisal District but from "Appraisal District 152."

H.B. 4742

**Author: Geren** 

Amends/Enacts: §6.05 Tax Code

**Status: Filed** 

An appraisal district's board of directors drawing up a reappraisal plan would have to do so according to the requirements of §23.01.

H.B. 5048 Author: Turner

Amends/Enacts: §§5.044 and, 6.0302 Tax Code

Status: Filed

The comptroller would create a mandatory training course for appraisal districts' directors. The course would be at least four hours long. This bill is virtually identical to H.B. 148 discussed above.

H.B. 5055 Author: Turner

Amends/Enacts: §§5.044, 6.0302, 6.05, 11.35, 23.23, 23.231, and 25.18 Tax Code

Status: Filed

This bill combines ideas from other bills filed by Rep. Turner. The comptroller would create a mandatory training course for appraisal districts' directors.

H.B. 5229

**Author: Bumgarner** 

Amends/Enacts: §5.102 Tax Code; §1151.204 Occupations Code

Status: Filed

If an appraisal district failed its MAP review and then failed to implement the comptroller's recommendations, it would be the comptroller, not the TDLR, that would take remedial action against the district. But the comptroller would notify the TDLR, which could take action against the chief appraiser.

H.B. 5527

**Author: Buckley** 

Amends/Enacts: §§6.03, 6.0301, 6.0302, 6.033, 6.036, 6.052, 6.41, 6.42, and 6.425 Tax Code

Status: Filed

All appraisal district directors in all counties would be appointed by the taxing units. There would be no more elected directors. In every county, the local administrative district judge would be responsible for appointing members and officers of the ARB.

H.B. 5578 Author: Darby

Amends/Enacts: §6.062 Tax Code

Status: Filed

In addition to publishing a notice about the board of directors' hearing on the appraisal district's budget, the district would also have to provide additional notices of the hearing. A notice would have to appear on the home page of the district's website (or on the county's website if the district didn't have one). It would also have to be posted on the district's social media page (or on the

county's social media page if the district didn't have one). If the district decided to change the location of the budget hearing after having published the notice, it would have to publish a corrected notice at least five days before the hearing. In a county with fewer than 20,000 people, the district would have the option of publishing the notice solely in an online newspaper having general circulation in the county.

S.B. 973

**Author: Eckhardt** 

Amends/Enacts: §25.027 Tax Code

Status: Passed by Senate; referred to House

Current law limits the kinds of images of residential property that an appraisal district can post on the Internet. This bill would loosen the restrictions and allow 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.

S.B. 974

**Author: Eckhardt** 

Amends/Enacts: §6.412 Tax Code

Status: Passed by Senate; referred to House

A teacher in a public school would be eligible to serve on an ARB.

S.B. 1163

**Author: Hughes** 

Amends/Enacts: §41.45 Tax Code

**Status: Pending in Senate Local Government Committee** 

Under current law a property who is not represented by an agent is entitled to one postponement of an ARB hearing just for the asking. This bill would extend that entitlement to agents. The bill also states that good cause for a postponement would include a claim "that the property owner or the owner's agent was unable to attend the scheduled hearing because the owner or agent was appearing before a different panel of the same appraisal review board at the time of the scheduled hearing."

S.B. 2063 Author: Parker

Amends/Enacts: §§41.43 and 42.26 Tax Code

**Status: Pending in Senate Local Government Committee** 

In the context of a hearing on an unequal-appraisal protest, an appraisal district could not present and an ARB could not consider evidence relating to the market value of the property. This bill is virtually identical to H.B. 3524.

S.B. 2073

Author: Zaffirini

Amends/Enacts: §6.051 Tax Code

**Status: Pending in Senate Local Government Committee** 

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

S.B. 2452

**Author: Hancock** 

Amends/Enacts: §6.05 Tax Code

**Status: Pending in Senate Local Government Committee** 

The Tax Code has long prohibited an appraisal district from paying its chief appraiser to increase values. This bill would make it clear that no part of a chief appraiser's compensation could be directly or indirectly linked to the expectation of an increase in values.

# **Appeals**

H.B. 1286 Author: Geren

Amends/Enacts: §42.29 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

This bill would substantially expand a trial court's authority to award attorney's fees to a property owner who prevailed in a lawsuit against an appraisal district. The court could award attorney's fees in any lawsuit under Chapter 42, not just a suit about value. The current caps on the amount of recoverable attorneys would all rise. An award would be capped at the greater of \$25,000 or 50% of the tax reduction. The \$100,000 cap would disappear altogether. The court could award more in attorney's fees than the property owner saved in taxes if the suit involved the value of the owner's residence homestead.

H.B. 1533 Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.47, 41.61, 41A.011,

41A.015, and 42.23 Tax Code

**Status: Pending in House Appropriations Committee** 

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

In a limited binding arbitration, an arbitrator could direct an appraisal district or ARB to use values corrected by agreements or by ARB orders for protests in the context of unequal-appraisal hearings.

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

H.B. 2432 Author: Guillen

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code Status: Pending in House Ways and Means Committee

An appraisal district could never appeal an ARB order. Neither could it file a counterclaim or seek any affirmative relief.

A person who owned a property at any time during the tax year could appeal an ARB order even if he/she were not the owner who filed the protest before the ARB. A property owner would not have to be registered to do business in Texas in order to file an appeal. An appraisal district could not even ask about that.

A property owner's deadline for filing an appeal would be 60 days after the owner received notice of the ARB order or September 1 of the year in which the ARB order as issued, which ever was later. If an ARB decided a 2023 protest (Including a failure-to-deliver-notice protest) in January of 2024, the deadline for an appeal would be September 1, 2024. A property owner could file an appeal anytime after a hearing regardless of whether the ARB had entered an order. The owner could file an appeal even before the hearing if the owner had submitted an affidavit to the ARB. If the owner and the appraisal district submitted a topline request to the ARB, the owner would not have to wait for a hearing or ARB order in order to file an appeal. If an appeal were pending for one year when the ARB decided a protest for the next year, the owner would have 90 days after receiving the ARB order in which to add the new year to the case.

A case could not be set for trial within 12 months of the date of its filing. Each party would be entitled to a continuance of at least six months.

Third party discovery (for example, the appraisal district seeking information from owners of comparable properties) would be limited. If the appealing property owner objected, the district would have to show that the third-party information was necessary under generally accepted appraisal methods and techniques to determine the value of the subject property and that the information would be admissible at trial. In an unequal-appraisal case, the appraisal district could not even get a closing statement, a rent roll, or an operating statement from the appealing property owner without showing that the information was necessary under generally accepted appraisal methods and techniques to determine the value of the subject property and that the information would be admissible at trial. Another part of the bill would prohibit discovery of that information altogether. The court could not order discovery unless discovery was requested by a party to the appeal. The court could not accelerate discovery concerning experts beyond the requirements of the rules of procedure.

At the property owner's request, the court would have to transfer a case to SOAH. The property owner could make that request up until 30 days before a scheduled trial.

The court could not place a value on a property higher than the value on the appraisal records submitted to the ARB unless the property owner requested the increase.

If an appeal led to a refund, the court would have to specify where the refund would be delivered. An agent for the owner could file the form directing the delivery of the refund, and the form could be filed up until 60 days after the final determination of the appeal. The tax office would have to change the tax roll to "indicate the exact dollar amount of the corrected value." The tax office could

not send a refund until the earlier of the  $60^{th}$  day after the final determination of the appeal or date on which the form was filed. .

In a binding arbitration, the arbitrator could not place a value on a property higher than the value on the appraisal records submitted to the ARB unless the property owner requested the increase.

H.B. 3307 Author: Noble

Amends/Enacts: §41A.061 Tax Code

**Status: Pending in House Ways and Means Committee** 

This bill concerns the continuing-education requirement for arbitrators. An arbitrator could satisfy that requirement with continuing-legal-education courses approved by the State Bar or the Supreme Court.

H.B. 3403 Author: Harris

Amends/Enacts: §§42.02, 42.21, and 42.23 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

This bill would completely eliminate an appraisal district's right to file a lawsuit appealing an adverse ARB order. An appraisal district would also be prohibited from filing a counterclaim in an appeal filed by a property owner.

H.B. 3524

**Author: Capriglione** 

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In the context of a court appeal of an unequal-appraisal claim, an appraisal district could not present and a court not consider evidence relating to the market value of the property.

H.B. 4613 Author: Turner

Amends/Enacts: §42.29 Tax Code

Status: Filed

If an appraisal district, a chief appraiser, or an ARB prevailed in a court appeal involving an unequal-appraisal claim, that party could recover its reasonable attorneys' fees, not to exceed \$100,000.

H.B. 4864 Author: Metcalf

Amends/Enacts: §41A.06 Tax Code

Status: Filed

A person holding an RPA certification would be eligible to conduct value arbitrations.

S.B. 472

**Author: Sparks** 

Amends/Enacts: §§42.02, 42.21, and 42.23 Tax Code

#### Status: Passed by Senate Local Government Committee; pending in full Senate

This bill would completely eliminate an appraisal district's right to file a lawsuit appealing an adverse ARB order. It is virtually identical to H.B. 3403 discussed above.

S.B. 982

**Author: Hughes** 

Amends/Enacts: §§42.35 and 42.36 Tax Code

**Status: Pending in Senate Local Government Committee** 

Property owners could appeal some ARB orders to justice court. A property owner could file in justice court if the case involved the determination of an appraised value or eligibility for an exemption. The amount of taxes due on the portion of the taxable value of the property that was in dispute (calculated using the preceding year's tax rates) would have to be \$20,000 or less.

S.B. 2063 Author: Parker

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Filed

In the context of a court appeal of an unequal-appraisal claim, an appraisal district could not present and a court not consider evidence relating to the market value of the property. This bill is virtually identical to H.B. 3524 discussed above.

S.B. 2535

**Author: Middleton** 

Amends/Enacts: §§23.01, 41A.015, and 23.23 Tax Code

Status: Filed

If a property owner prevailed in a limited binding arbitration, the owner would recover his/her reasonable attorney's fees from the appraisal district.

In a court appeal concerning the value of a property the appraisal district would have the burden of proving the value by clear and convincing evidence if the value of the property had been lowered in the preceding year in a court appeal.

S.B. 2960

**Author: Adam Hinojosa** 

Amends/Enacts: §41A.061 Tax Code

**Status: Pending in House Ways and Means Committee** 

This bill concerning the continuing-education requirement for arbitrators is virtually identical to H.B. 3307 discussed above.