

## PROPERTY TAX BILLS IN THE 2025 TEXAS LEGISLATURE 89<sup>th</sup> REGULAR SESSION

Last Updated: April 21, 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 ARB members. 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, but those stars turn gray when a bill moves to the dead-bills list.

- ★ 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.

### Appraisal Districts and ARBs

#### H.B. 148 ★

**Author:** Turner

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

**Status:** Passed by House Subcommittee on Property Tax Appraisals; pending in full House

Every appraisal district director would have to complete a training course provided by an accredited institution of higher education. A director would 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 would need at least eight hours of training on those topics. 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.

**H.B. 329 ★**

**Author: Cecil Bell**

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

**Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House**

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: Passed by House Subcommittee on Property Tax Appraisals; pending in full House**

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: Passed by House Subcommittee on Property Tax Appraisals; pending in full House**

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: Passed by House Subcommittee on Property Tax Appraisals; pending in full House**

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: Pending in House Ways and Means Committee**

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: 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 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: Passed by House Subcommittee on Property Tax Appraisals; pending in full House**

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: Pending in House Subcommittee on Property Tax Appraisals**

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: Pending in House Ways and Means Committee**

"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: Pending in House Appropriations Committee**

**H.J.R. 183**

**Author: Noble**

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

**Status: Pending in House Appropriations Committee**

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: 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. 4715**

**Author: Hopper**

**Amends/Enacts: §6.01 Tax Code**

**Status: Pending in House Subcommittee on Property Tax Appraisals**

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: Pending in House Subcommittee on Property Tax Appraisals**

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: 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. 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: Pending in House Subcommittee on Property Tax Appraisals**

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: Pending in House Ways and Means Committee**

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: Pending in House Subcommittee on Property tax Appraisals**

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: Pending in House Subcommittee on Property tax Appraisals**

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: Passed by Senate Local Government Committee; pending in full Senate**

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: Passed by Senate Local Government Committee; pending in full Senate**

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. 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: Passed by House Subcommittee on Property Tax Appraisals; pending in full House**

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.

**S.B. 2535**

**Author: Middleton**

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

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

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.

**Miscellaneous**

**H.B. 165**

**Author: Vasut**

**Amends/Enacts: The whole Property Tax Code**

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

This bill would eliminate property taxes. A joint legislative committee would study alternatives.

**H.B. 698**

**Author: Harrison**

**Amends/Enacts: The whole Property Tax Code**

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

**H.J.R. 64**

**Author: Harrison**

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

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

This proposed constitutional amendment and related bill would eliminate property taxes. A joint legislative committee would study replacing property taxes with sales taxes.

**H.B.1945**

**Author: Smithee**

**Amends/Enacts: §25.025 Tax Code**

**Status: Pending in House Delivery of Government Efficiency Committee**

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include an employee of a school district or of an open-enrollment charter school or private school

**H.B. 3018**

**Author: Money**

**Amends/Enacts: N/A**

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

This bill would create a Commission to Study Measures to Abolish Ad Valorem Taxes. The commission would be led by the comptroller and include legislative leaders. It would study alternative methods of taxation to replace revenue lost to political subdivisions if ad valorem taxes are abolished. It would report its findings to the legislature ahead of the 2027 regular session.

**H.B. 4648**

**Author: Kerwin**

**Amends/Enacts: The Property Tax Code**

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

This bill would end all property taxes and dramatically expand and increase state sales taxes.

**H.J.R. 142**

**Author: Money**

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

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

This proposed constitutional amendment would do away with property taxes.