

2025 ANNUAL REPORT SAN SABA C.A.D.

The San Saba County Appraisal District is a political subdivision of the State of Texas. The provisions of the *Texas Property Tax Code* govern the legal, statutory and administrative requirements of the Appraisal District. The Appraisal District is governed by a Board of Directors. Members of the Board of Directors are appointed by the taxing units within the boundaries of San Saba County and must live within the district two years prior to serving on the Board.

The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the Appraisal District. There are four full-time Appraisal District employees and one part-time employee. The Appraisal District is responsible for local property tax appraisal and exemption administration and collection and distribution of ad valorem taxes to the local taxing units. Taxing units such as the County, School, City and Hickory Underground Water Conservation District set a tax rate from the property appraisal valuation issued by the San Saba Central Appraisal District and their individual budget needs.

CHIEF APPRAISER – PATRICIA TURNER

BOARD OF DIRECTORS

JAMES LEBOW – CHAIRMAN

RAY CLARK – SECRETARY
JAKE LACKEY – MEMBER

ANN BROWNLEE – MEMBER
MARCUS AMTHOR – MEMBER

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The San Saba CAD serves the following taxing units:

Taxing Unit	2025 Taxable Value	2025 Tax Rate/\$100 Value
San Saba County	\$1,317,184,440	\$0.380000
County Road	\$1,331,395,650	\$0.120000
San Saba City	\$260,490,360	\$0.344000
Richland Springs City	\$18,505,080	\$0.450560
Cherokee ISD	\$103,536,970	\$0.766600
Richland Springs ISD	\$222,010,750	\$0.947400
San Saba ISD	\$832,845,250	\$0.738900
Hickory Water Dist.	\$879,840,370	\$0.029136

SAN SABA COUNTY

In 2025 San Saba County had a total of 12,828 parcels of land comprised of city, rural, commercial, utility and personal property types. Uses for these properties include ranch land, farmland, quarry, and pecan orchards.

EXEMPTION INFORMATION

The Appraisal District has exemptions that property owners may apply for. For the Homestead Exemption, you must own and reside in your home on January 1st of the tax year; for the Agricultural Exemption, you must have used the property in an agricultural way for five (5) out of the last seven (7) years and for the Veterans Exemption you must be a disabled veteran.

PROPERTY APPEALS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested. The District schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

The ARB members do not work for appraisal districts but rather, arbitrate exemptions and appraisal disputes between property owners and San Saba CAD. The ARB is a body appointed by the local administrative judge. After the hearing, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies appraisal roll values to the taxing entities.

METHODS AND ASSISTANCE PROGRAM (MAP)

The Texas Legislature requires the Comptroller to review every appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least every two years. These are called MAP reviews. Every appraisal district in Texas gets a review every other year.

The Texas Property Tax Code requires a written plan biennially for the periodic reappraisal of all property within the boundaries of our county. The San Saba CAD Reappraisal Plan will follow this schedule:

2028 - Market Area One – San Saba I.S.D.

2026 - Market Area Two – Cherokee I.S.D.

2027 - Market Area Three – Richland Springs I.S.D.

All city and rural property, commercial property, utilities and personal property will be reappraised in each of the three market areas.

The San Saba CAD contracts with Pritchard and Abbott, Inc to appraise the utilities, i.e., pipelines, electrical companies, phone companies and towers.

RATIO STUDY

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD to allow the appraiser to review general market trends and provide an indication of market change over a specified period of time. The neighborhood descriptive statistics are reviewed for each neighborhood being updated for the current tax year. The main source used in the ratio study is "Sales Letters". These letters are mailed to each new property owner requesting the price paid for the property. There is no Multiple Sales Listing in San Saba County.

NEW CONSTRUCTION

The district seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field inspections
- Filed Material/Mechanic's Liens
- Deed records • Sewer permits
- Mobile home reports
- Electric permits
- Newspapers
- Legal notices
- Sales information

- Prior year records
- Aerial maps

LEGISLATIVE CHANGES

During the 2025 Texas Legislative Session, numerous bills were passed that affect property owners and the general public by changing the Property Tax Code.

HB 1244 - Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a person who uses the land in materially the same way as the former owner and to late applications for such appraisal filed by the new owner of the land.

Summary

Effective January 1, 2026, this Act modifies provisions of the Texas Tax Code related to the continued eligibility of land for ad valorem tax appraisal as qualified open-space land following a change in ownership.

Land previously appraised under open-space valuation will not be considered to have changed ownership-and thus will retain its character status for valuation purposes-if it is transferred either to the former owner's surviving spouse or to a new owner who continues to use the land in materially the same way as the former owner, with the same individuals overseeing or conducting that use.

Additionally, the Act allows new owners to file a late application for open-space appraisal beyond the standard deadline, provided the land was similarly appraised the previous year, the use of the land remains materially unchanged and under the same management, and the application is submitted by the later of the property's tax delinquency date or within one year of the ownership transfer. If these criteria are met, the chief appraiser is required to accept, and rule on, the application.

SB 1951 - Relating to the imposition of a penalty for failure to file a timely rendition statement or property report with the chief appraiser of an appraisal district.

Summary

This Act amends the Texas Tax Code to revise procedures and penalties for failing to timely file a rendition statement or property report with a chief appraiser. Under the new provisions, a penalty equal to 10 percent of the total property tax due for the year will be imposed on those who miss the filing deadline, unless exempt under Section 22.30.

The chief appraiser must send notice of the penalty by June 1, using first-class mail, or certified mail if the property was not on the previous year's appraisal roll. This penalty notice must be also included with the property's notice of appraised value. Once the penalty becomes final, the chief appraiser must certify it to the tax assessor for each relevant taxing

unit. The assessor is then required to add the penalty to the property's tax bill as a separate line item from the original tax amount.

The penalty becomes part of the tax obligation and is subject to the same tax lien under Section 32.01 of the Tax Code. Additionally, Section 22.28(d) is repealed, eliminating any provisions it previously contained. These changes apply only to ad valorem tax years beginning on or after January 1, 2026, which is also the Act's effective date.

HB 30 - Relating to the effect of a disaster and associated costs on the calculation of certain tax rates and the procedure for adoption of a tax rate by a taxing unit.

Summary

This Act amends Section 26.042 of the Texas Tax Code to revise how taxing units calculate and adopt voter-approval tax rates in response to declared disasters. The Act permits such taxing units to calculate their voter-approval tax rate using a disaster-adjusted formula for up to three years or until property values return to pre-disaster levels.

It applies to taxing units (excluding school districts and special taxing units) located in a federally declared or state-declared disaster area, where at least one person has received a property exemption under Section 11.35.

The Act permits such taxing units to calculate their voter-approval tax rate using a disaster-adjusted formula for up to three years or until property values return to pre-disaster levels.

New provisions define key terms such as "disaster relief cost," which includes the costs of debris removal and essential emergency services and introduce a "disaster relief rate" calculated based on those costs.

The adjusted voter-approval tax rate is the lesser of the rate for a special taxing unit or a new formula that includes a 3.5-percent increase over the no-new-revenue maintenance and operations rate, plus applicable debt, unused increment, and disaster relief rates.

Taxing units using disaster-related estimates for relief costs must report them to the Texas Division of Emergency Management. The Act also clarifies that tax rate increases due to disasters do not affect the calculation of future voter-approval rates and restricts the repeated use of the same disaster declaration in non-consecutive years.

Section 26.042(d) is repealed, and the new rules apply only to ad valorem tax years beginning on or after January 1, 2026, the Act's effective date.

SB 1025 - Relating to the text of ballot propositions that increase taxes.

Summary

This Act amends the Texas Election Code to standardize and clarify the language used in ballot propositions related to tax changes. It requires that any proposition seeking voter approval to impose or increase a tax must be printed in mixed-case type and clearly state the amount or maximum tax rate of the proposed increase. Additionally, such propositions must include the statement "THIS IS A TAX INCREASE" in capital letters at the top, using the

same font size as the rest of the proposition. For propositions that only propose a tax reduction, the ballot must specify the amount of the reduction or the proposed tax rate.

The abovementioned changes apply only to elections ordered on or after the Act's effective date of May 24, 2025.

SB 1453 - Relating to the current debt rate and tax rate of a taxing unit for ad valorem tax purposes.

Summary

This Act amends provisions in the Texas Education Code and Tax Code concerning the calculation, publication, and adoption of ad valorem tax rates by taxing units, particularly school districts. The Act updates the requirements for public notices related to budget and tax rate adoption meetings. The notice must now include comparisons between the current and previous year's budgets, tax rates, levies, appraised values, and average residence taxes. It must also include fund balance estimates and specific revenue-per-student figures from both local and state sources.

Additionally, it outlines new explanatory statements on senior tax limitations and voter-approval rate requirements.

The Act redefines "current debt service" as the minimum amount needed for debt obligations in the current year. It mandates that taxing units prominently publish on their websites the no-new-revenue and voter-approval tax rates, unencumbered fund balances, and a detailed schedule of debt obligations, including amounts due in the next year and any tax increases required to meet debt obligations.

Furthermore, the governing body of a taxing unit may approve a tax rate above the calculated debt rate if it follows a specific procedure: the proposed rate must be clearly stated, justified in terms of its use, and approved by at least 60 percent of the governing body. When this occurs, the higher rate becomes the official "current debt rate," and the voter-approval tax rate must be recalculated accordingly.

This Act applies to ad valorem tax years beginning on or after January 1, 2026, which is also its effective date.

SB 2520 - Relating to the calculation of the limitation on the total amount of ad valorem taxes imposed by a school district on the residence homestead of an individual who is elderly or disabled.

Summary

This Act amends Section 11.26 of the Texas Tax Code to modify how the limitation on ad valorem taxes imposed by a school district is calculated for elderly or disabled individuals who qualify for a residence homestead exemption.

Specifically, the new provision, Subsection (a-11), applies in the tax year immediately following the first year an individual qualifies for the homestead exemption under Section

11.13(c), as long as the homestead remains eligible for the exemption in the subsequent year.

For that following tax year, the tax ceiling is calculated as the lesser of: (1) the amount determined under the existing calculation method in Subsection (a-10); or (2) the actual amount of taxes that would be imposed by the school district on the homestead in that year, disregarding the limitation on tax increases provided by Section 11.26. This change ensures that in the first year following qualification, the capped amount will not exceed the actual taxes owed.

The Act only applies to property taxes imposed for tax years beginning on or after its effective date of January 1, 2026.

HB 1522 - Relating to notice of a meeting held under the open meetings law.

Summary

This Act amends Section 551.043 of the Texas Government Code to enhance transparency in meetings held under the Texas Open Meetings Act, specifically those involving budget discussions or adoption. It requires governmental bodies to post meeting notices in a location accessible to the public for at least three business days prior to the meeting.

For taxing units other than school districts that impose taxes, the notice for meetings involving the discussion or adoption of a budget must also include a physical copy of the proposed budget unless there is a clearly accessible version on the home page of the governmental body's website, along with a taxpayer impact statement. This statement must compare the current and estimated property tax bills for a median-valued homestead, reflecting the effects of adopting the proposed budget and a hypothetical no-new-revenue budget.

Since HCAD does not impose taxes, this provision does not affect HCAD's operations. The new requirements also do not apply to governing boards of general academic teaching institutions or university systems covered under Section 551.1281.

The Act becomes effective on September 1, 2025.

SB 2073 - Relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct, or finance the construction of, improvements to real property.

Summary

This Act amends Section 6.051 of the Texas Tax Code to clarify and expand the authority of an appraisal district's board of directors regarding real property transactions. The board is authorized to purchase, finance the purchase of, lease, construct, or finance the construction of, real property and related improvements as necessary to operate the appraisal office or any branch office.

The Act stipulates that the actual acquisition, conveyance, construction, or renovation of property must be approved by the governing bodies of at least three-fourths of the taxing

units that are eligible to vote on board appointments. However, it distinguishes that financing such transactions does not require approval from the taxing units.

To seek approval, the board must adopt a resolution and have the chief appraiser notify the presiding officer of each relevant taxing unit. The notice must include the board's resolution and information comparing the proposal with alternative options. Each taxing unit then has 30 days to approve or disapprove the proposal via resolution. If a unit fails to act within 30 days or does not file its resolution within 10 days after that period, the proposal is automatically treated as approved, reversing the prior standard under which inaction was considered disapproval.

These changes apply only to proposals for which notice is provided on or after the Act's effective date of September 1, 2025. Any notifications sent before that date remain subject to the prior law.

HB 3112 - Relating to the application of the open meetings law and public information law to government information related to certain cybersecurity measures.

Summary

This Act amends the Texas Government Code to address how the state's open meetings and public information laws apply to cybersecurity measures related to critical infrastructure facilities. It introduces Section 551.0761, which allows governmental bodies to hold closed meetings when deliberating on cybersecurity policies, measures, or contracts that are intended solely to protect critical infrastructure within their jurisdiction.

The term "critical infrastructure facility" is broadly defined to include facilities such as power grids, water treatment plants, dams, and various communication and cybersecurity systems. "Cybersecurity" is defined as the protection of technological systems from unauthorized access or use.

Additionally, the Act adds Section 552.1391 to the Government Code, which exempts certain cybersecurity-related information from public disclosure under the state's public information law. This includes information on cybersecurity policies or contracts for critical infrastructure, insurance or self-insurance coverage details related to cybersecurity risks, state-reported cybersecurity incidents, and technical details such as network schematics or encryption protocols if their disclosure would enable unauthorized access to data or systems.

The Act also outlines procedures for situations where such confidential information must be disclosed to comply with state or federal law or court orders. In such cases, the governmental body must notify the facility owner either five business days before the disclosure or, if immediate disclosure is required, as soon as practicable within five business days after disclosure. It must also maintain all confidentiality labels on the information.

The Act took effect on June 20, 2025.

HB 2011 - Relating to the right to repurchase from a condemning entity certain real property for which ad valorem taxes are delinquent.

This Act amends the Texas Property Code to expand the right of former property owners-or

their heirs, successors, or assigns-to repurchase real property taken through eminent domain under specific circumstances. The amended law adds two new conditions under which repurchase rights apply: if the condemning entity is obligated to pay ad valorem taxes on the acquired property and has failed to pay those taxes by the third anniversary of their due date.

Additionally, the Act requires the condemning entity to notify the former property owner within 180 days once eligibility for repurchase is determined. The owner may also request annual updates, starting 18 months after acquisition, to determine the status of unpaid taxes and the entity's intent to resolve them. Owners are allowed to express interest in repurchasing even before receiving official notice. Once the intent to repurchase is declared, the entity must offer the property back at the original purchase price.

These provisions apply only to condemnation proceedings initiated on or after the Act's effective date, September 1, 2025.

HB 2742- Relating to the split-payment of ad valorem taxes.

Summary

This Act amends the Texas Tax Code to clarify and expand provisions related to the split payment of ad valorem taxes. Under Section 31.03(a), a taxing unit that collects its own taxes may allow taxpayers to pay one-half of their taxes before December 1 and the remaining half before July 1 of the following year, without incurring penalties or interest.

The Act adds a new Subsection (a-1), which addresses situations in which the taxing unit mails tax bills after November 30. In such cases, the deadline for the first half-payment is adjusted: it must be paid before the first day of the next month following a full calendar month after the mailing date.

Additionally, Section 42.08(c) affirms that payments made before or after filing an appeal- especially those made under the split-payment option-are considered made under protest, thereby preserving the taxpayer's legal standing.

The amendments to Section 42.08 further specify that property owners can comply with the payment requirements for tax appeals by paying half of the required amount by the standard December 1 deadline or the adjusted deadline in Section 31.03(a-1), and the remaining half by the following July 1.

The changes apply only to ad valorem taxes levied for tax years beginning on or after January 1, 2026, which is the Act's effective date.

SB 402 - Relating to the payment of certain ad valorem tax refunds.

Summary

This Act amends Section 1.071 of the Texas Tax Code to clarify the process for delivering ad valorem tax refunds. By default, tax collectors or taxing units must send refunds to the taxpayer's mailing address as listed on the appraisal roll; however, if the taxpayer submits a written request- on a form prescribed by the comptroller-before the refund is issued, the

refund must be sent to the alternative address specified in the request.

The comptroller-prescribed form must include a notice about the penalties for making false statements, as outlined in Section 37.10 of the Penal Code. Taxpayers may also revoke such a request but must do so in writing.

The law applies only to requests filed on or after the Act's effective date of September 1, 2025.

SB 850 - Relating to the payment of certain ad valorem tax refunds.

Summary

Under the newly added Section 1.072, taxpayers may-but are not required to-apply for a refund if the refund is at least \$20. Furthermore, Sections 11.350), 11.431(b), 11.438(c), and 11.439(b) direct tax collectors to recalculate and refund overpayments without requiring taxpayer applications in certain scenarios. Collectors must act within prescribed deadlines, with the required notification and refund processing timelines.

New requirements ensure that if tax refunds are not issued within 60 days after liability arises or final determinations are made, interest must be paid at a 12-percent annual rate. If the failure to meet the deadline is due to an act or omission of the chief appraiser, the appraisal district must reimburse the taxing unit for the interest. Also, a final judgment may not require the property owner to file a form with the IRS unless required by federal law.

Section 31.11 is revised to distinguish between refunds exceeding or falling short of \$20, specifying when applications are required. If a refund is below \$20, taxpayers must apply; otherwise, the refund is automatic. Collectors must notify taxpayers of their rights and obligations and use current collections or appropriated funds to issue refunds.

Sections 31.071 and 31.072 are updated to address refunds in the context of protests and escrow accounts, requiring refunds or applications of overpayments within 60 days after resolution. Section 31.071 is amended to state no additional interest is due if the refund is issued within 60 days of the chief appraiser notifying the collector of the final determination of the appeal.

New provisions govern refunds in disputed ownership or jurisdictional cases, including disputes handled by the Texas Supreme Court. In addition, Section 31.12 consolidates procedures for when liability arises and reinforces the 60-day rule with interest penalties for late payments. Refunds provided by Sections 11.350), 11.431(b), 11.436(b), 11.438(c), 11.439(b), 23.1243(d), 23.48(d), 23.60(d), 26.05(e), 26.07(g), 26.075(k), 26.08(d-2), 26.1115(c), 26.112(b), 26.1125(b), 26.1127(b), 26.15(f), 31.061(e), 31.071(c), 31.11, 31.111, or 31.112(c)(3) must be paid not later than the 60th day after the date the liability for the refund arises as calculated under Section 31.12.

Notably, Section 41A.IO(a) is amended to require refunds not later than the 60th day after the date an arbitration is finally determined. Moreover, Section 42.43 is amended to permit the owner to waive mandatory refund interest, and to change the deadline for making a refund without additional interest to the 60th day after the final determination of the appeal.

Lastly, Section 2003.913 of the Government Code is amended to require a refund within 60

days after the date of the final determination of the appeal.

The Act is effective on September 1, 2025.

SB 2173 - Relating to the effect of a tax certificate accompanying a transfer of certain property.

Summary

This Act amends Section 31.08 of the Texas Tax Code to clarify the legal consequences of relying on a tax certificate in property transfers. Generally, if a property is transferred with a tax certificate that mistakenly shows no delinquent taxes, penalties, or interest or omits property due to an appraisal roll error-the tax lien is extinguished, and the new owner is not held liable for any subsequently discovered delinquent taxes.

However, the original owner remains personally responsible for those taxes and related charges. A new exception is added for cases where the transfer involves certain related parties. Specifically, if the chief appraiser or tax collector determines the transfer occurred between close family members, an employer and employee, a parent company and subsidiary, or a trust and its beneficiary, the tax lien is not extinguished and remains valid even if the certificate erroneously indicates no delinquency due to a canceled residence homestead exemption.

The changes apply only to tax certificates issued on or after September 1, 2025.

SB 2068 - Relating to the duty of an appraisal district to keep confidential certain identifying information provided by a property owner.

Summary

This Act amends Section 11.48(a) of the Texas Tax Code to expand the confidentiality protections for personal information provided by property owners in exemption applications to appraisal districts.

Specifically, it ensures that a child's name, age, home address, and home telephone number, along with the applicant's driver's license number, personal ID number, or social security number-are kept confidential and not subject to public inspection. Disclosure is limited to appraisal district employees or agents who appraise or provide appraisal services, unless otherwise authorized by law.

This Act was the product of DLS attorney Bobby Preisler who, along with other DLS attorneys, noticed an issue with an open records request where the responsive documents included children's names.

The Act takes effect on September 1, 2025.

HB 9 - Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property that is held or used for the production of income.

Summary

The Act amends Sections 11.145, 22.01, and 22.24 of the Texas Tax Code to increase and standardize the ad valorem tax exemption for tangible personal property used in income production. Specifically, it grants a \$125,000 exemption per taxing unit location, replacing the prior \$2,500 threshold. The exemption applies to property that is owned, leased, or located on non- owned or non-leased premises, and applies individually to each taxing unit.

The exemption is applied to each location in a taxing unit where the owner's property is located. After the application of the exemption for each location, the taxable value is determined by aggregating the appraised values at each location in a taxing unit that exceeds the amount exempted at those locations, if any.

However, any personal property that the owner has leased to another is aggregated irrespective of location in the taxing unit and receives a single \$125,000 exemption.

The Act introduces definitions for "related business entity" and "unified business enterprise" to ensure accurate aggregation of property for taxation purposes, preventing businesses operating under common control from exceeding exemption limits through entity separation. If business entities engaged in a common business enterprise have property at a particular location, the exemption applies against the aggregate value of the business personal property at the location.

It also permits property owners to forgo filing a rendition if they reasonably believe the property value does not exceed the exemption threshold, subject to required certification and potential review by the chief appraiser. An owner who elects not to render must file a certification statement with the chief appraiser stating they reasonably believe their property's value does not exceed the exemption. Once such certification is made, a property owner need not file a rendition or certification in subsequent years unless requested to do so by the chief appraiser.

Updates are made to rendition forms to reflect these changes and to require additional declarations by related business entities and electing non-filers.

The Act applies to tax years beginning on or after January 1, 2026, contingent upon voter approval of a corresponding constitutional amendment. If the amendment is not approved, the Act does not take effect.

HJR 1 - Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used for the production of income.

Summary

This joint resolution proposes a constitutional amendment to authorize the Texas Legislature to exempt from ad valorem taxation up to \$125,000 of the market value of

tangible personal property that is held and used for the production of income. The proposed amendment will be submitted to Texas voters for approval at the election scheduled for November 4, 2025. The ballot will ask voters to approve or reject the proposition allowing the Legislature to enact this exemption.

HB 2508-Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a veteran who died as a result of a qualifying condition or disease.

Summary

This Act creates an ad valorem tax exemption for the surviving spouse of a U.S. military veteran who died as a result of a qualifying condition or disease, as defined under the federal Sergeant First Class Heath Robinson Honoring Our Promise to Address Comprehensive Toxics Act of 2022.

Under the new Section 11.136 of the Texas Tax Code, a surviving spouse who has not remarried is entitled to an exemption from taxation on the total appraised value of their residence homestead. This exemption applies regardless of the date of the veteran's death and may carry over to a new residence homestead, maintaining the same exemption amount.

The Act also amends several provisions in the Tax Code to integrate this new exemption with existing tax procedures, including the timing of exemptions, continued qualification without reapplication, and procedures for recalculating or refunding taxes.

The Act takes effect on January 1, 2026, and will take effect only if voters approve a related constitutional amendment authorizing the exemption. If the amendment is not approved, the Act will have no effect.

HJR 133 - Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a veteran who died as a result of a condition or disease that is presumed under federal law to have been service-connected.

Summary

This joint resolution proposes a constitutional amendment authorizing the Texas Legislature to grant an exemption from ad valorem taxation for all or part of the market value of the residence homestead of the surviving spouse of a U.S. military veteran who died due to a condition or disease presumed under federal law to be service-connected. To qualify, the surviving spouse must not have remarried since the veteran's death.

The Legislature may also provide that if the surviving spouse relocates to a different property as their residence homestead, the exemption can be transferred to the new homestead. In such a case, the exemption amount would be equal to the dollar value of the exemption received on the original homestead in the last year it was claimed, as long as the spouse remains unmarried.

The amendment includes a temporary provision stating that these changes take effect January 1, 2026, and apply only to tax years beginning on or after that date. The temporary provision will expire on January 1, 2027. The proposed amendment will be submitted to voters on November 4, 2025, with a ballot proposition asking whether the Legislature should be authorized to provide this property tax exemption for eligible surviving spouses of veterans.

HB 2730 - Relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application or confirm the person's current qualification for the exemption.

Summary

This Act amends Section 11.43 of the Texas Tax Code to clarify the authority of a chief appraiser regarding the verification of residence homestead exemptions from ad valorem taxation. While such exemptions-once granted-typically continue annually without the need for reapplication, the chief appraiser retains the authority to require a new application if there is a concern that the property owner no longer qualifies. However, the Act introduces a new Subsection (c-1), which limits this authority specifically for exemptions under Section 11.13 (residence homestead exemptions).

Under this provision, a chief appraiser may not require a person to file a new application or confirm eligibility unless three conditions are met: (1) the appraiser has reason to believe the individual no longer qualifies for the exemption; (2) the appraiser has made efforts to verify the person's eligibility, such as by checking the Texas Department of Public Safety's driver's license database; and (3) the appraiser provides written notice stating the specific reasons for questioning the exemption status, along with an appropriate application form.

Additionally, if the exemption holder is 65 years of age or older, the appraiser may not cancel the exemption for failure to respond unless statutory notice requirements are fulfilled.

The Act took effect on May 24, 2025.

SB 4 - Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against certain losses in local revenue.

Summary

This Act seeks to increase the residence homestead exemption from ad valorem taxation by school districts from \$100,000 to \$140,000. The legislation also provides mechanisms to protect school districts from revenue losses resulting from the increased exemption by granting additional state aid.

To offset the loss of local tax revenue used for servicing eligible debt, the Act provides state aid to school districts. For school years 2023-2024 and 2024-2025, districts receive aid based on the revenue they would have had if the exemption had not been increased by prior amendments. From the 2025-2026 school year onward, aid is calculated similarly, referencing the new exemption increase. The aid ensures school districts can meet debt obligations without raising local taxes.

The Act requires that appraisal districts provide provisional tax rolls for the 2025 tax year to school assessors, showing the effect of the new exemption level. If the amendment passes and the bill takes full effect the chief appraiser must correct the school appraisal roll as needed to finally account for the exemption. School districts calculate tax rates and send provisional tax bills as if the exemption were in effect.

These bills must include specific language informing taxpayers about the provisional nature of their original bill and the reason for any supplemental charge. If the amendment is not approved, school districts are authorized and required to issue supplemental tax bills to recoup any resulting shortfalls.

If necessary, the Commissioner of Education may order detachment and annexation of property or consolidation of districts to bring local revenue levels into compliance.

If voters approve the constitutional amendment, the change will take effect retroactively, beginning on January 1, 2025, and for tax years following that date.

SJR 2 - Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

Summary

This proposed constitutional amendment would increase the mandatory school district property tax exemption for residence homesteads from \$100,000 to \$140,000 of the property's market value. The amendment applies to homesteads of all adults, including single individuals, and continues to allow the Texas Legislature to set rules for additional exemptions for individuals who are disabled or age 65 and older-up to \$200,000 in market value.

The amendment also reaffirms that an eligible person who is both disabled and 65 or older may choose only one of those additional exemptions-not both-and may receive that in addition to the general homestead exemption. The Legislature retains the authority to determine the eligibility for these additional exemptions based on economic need and to define what constitutes a residence homestead.

Further, the Act directs the issuance of provisional tax bills for 2025 that reflect potential tax reductions due to the homestead exemption increase. If the amendment passes and the bill takes full effect the chief appraiser must correct the school appraisal roll as needed to finally account for the exemption. If the constitutional amendment is approved, these provisional bills become final. School districts calculate tax rates and send provisional tax bills as if the exemption were in effect. If the amendment is not approved, school districts must issue supplemental tax bills to collect the difference.

Furthermore, if any school district debt was previously secured by tax revenues, those districts may continue levying taxes on exempted homesteads until that debt is fully paid, ensuring contractual obligations are met. The amendment also requires the Legislature to create formulas to help offset school district revenue losses resulting from the increased exemption.

A temporary provision states that the increased exemption would take effect beginning in the 2025 tax year and expire on January 1, 2027.

Voters will consider this amendment in a statewide election on November 4, 2025, with the ballot language stating: "The constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district from \$100,000 to \$140,000."

SB 23-Relating to an increase in the amount of the exemption from ad valorem taxation by a school district of the appraised value of the residence homestead of a person who is elderly or disabled and the protection of school districts against certain losses in local revenue.

Summary

This Act amends Texas law to increase the residence homestead exemption from ad valorem taxation by school districts for individuals who are elderly or disabled. Specifically, it raises the exemption amount to \$60,000 and includes provisions to ensure school districts are compensated for resulting losses in local tax revenue.

To protect school districts from revenue shortfalls due to the expanded exemption, the Act provides for additional state aid. For the 2023-2024 and 2024---2025 school years and continuing from 2025-2026 onward (if the amendment passes), school districts will receive supplementary state funding to offset losses in local revenue used to service eligible debt. Detailed provisions guide how this aid is calculated and adjusted, depending on voter approval and actual debt obligations.

The Act includes transition provisions that allow certain school districts to delay the required tax- related elections and adjust their tax rates accordingly. Temporary waivers and scheduling flexibility are granted for local elections that would otherwise be triggered by property tax revenue thresholds.

Further, the Act directs the issuance of provisional tax bills for 2025 that reflect potential tax reductions due to the homestead exemption increase for individuals who are elderly or disabled. If the amendment passes and the bill takes full effect, the chief appraiser must correct the school appraisal roll as needed to finally account for the exemption. If the constitutional amendment is approved, these provisional bills become final. School districts calculate tax rates and send provisional tax bills as if the exemption were in effect. If it is not approved, school districts must issue supplemental tax bills to collect the difference.

The legislation sets out specific dates and expiration clauses for its transitional measures and includes sunset provisions for many temporary sections. It stipulates that most provisions become effective only upon the successful passage of the constitutional amendment in a statewide election. If the amendment is not approved, Article 1 of the Act has no effect, though other non-contingent provisions will still apply.

SJR 85 - Proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school

district of the market value of the residence homestead of a person who is elderly or disabled.

Summary

Section 1-b(c), Article VIII, Texas Constitution, is amended to read as follows, in part:

In addition to this exemption, the legislature by general law may exempt an amount not to exceed \$60,000 of the market value of the residence homestead of a person who is disabled as defined in Subsection (b) of this section and of a person 65 years of age or older from ad valorem taxation for general elementary and secondary public school purposes.

A temporary provision states that the increased exemption would take effect beginning in the 2025 tax year and expire on January 1, 2027.

The proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 2025. The ballot shall be printed to permit voting for or against the proposition as follows:

The constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead of a person who is elderly or disabled.

SB 467 - Relating to a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire.

Summary

This Act amends the Texas Tax Code by adding Section 11.351, which creates a temporary ad valorem tax exemption for improvements to residence homesteads that are completely destroyed by fire. To qualify, the structure must have been a habitable dwelling immediately before the fire and must remain uninhabitable for at least 30 days afterward. The exemption applies only for the tax year in which the fire occurs and is calculated by multiplying the improvement's appraised value for that year by a fraction representing the number of days remaining in the year after the fire.

Property owners seeking the exemption must apply within 180 days of the fire. If a taxpayer qualifies after taxes have already been calculated or paid, tax assessors must recalculate and correct the tax roll accordingly. Any overpaid taxes must be refunded.

This Act applies only to tax years beginning on or after January 1, 2026, and becomes effective only if a corresponding constitutional amendment is approved by Texas voters. If the amendment is not approved, the Act has no legal effect.

SJR 84 - Proposing a constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire.

Summary

The resolution amends Section 1-b, Article VIII of the Texas Constitution by adding a new Subsection (z), which allows the Texas Legislature to define the duration and establish any necessary eligibility requirements for such an exemption.

By empowering the Legislature to grant temporary exemptions, the amendment ensures that homeowners whose primary residences are destroyed in fires are not required to pay property taxes on non-existent or uninhabitable structures.

The exemption would apply only to the portion of the property's appraised value representing the improvement (i.e., the structure), not the land.

The ballot shall be printed to permit voting for or against the proposition as follows:

The constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire.

SB 523 - Relating to the issuance of a driver's license to certain persons that includes an alternative to the license holder's residence address.

Summary

Texas law allows certain law enforcement officials, such as peace officers, judges, U.S. marshals, and prosecutors, to use a business address on their driver's license and identification cards to protect their residential information; parole and probation officers, however, were not included in these protections. •

SB 523 amends Sections 521.121(a), (a-1), (d), and (f), Transportation Code to allow parole and probation officers to use a business address on their Texas driver's license or Texas identification card, providing them with the same level of protection that is already afforded to other law enforcement and the judiciary.

This allows parole and probation officers to have addresses on their driver's license that do not match their residence for residential homestead application purposes.

This Act takes effect on September 1, 2025.

HB 1392 - Relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.

Summary

This Act amends Section 1.06 of the Texas Tax Code to clarify that if the delinquency date for a payment of ad valorem taxes falls on a day when the office of the tax collector for the relevant taxing unit is closed-whether due to a weekend, legal holiday, or any other reason-the payment will not be considered late as long as it is made on the next regular business day.

The Act is set to take effect on January 1, 2026.

HB 4219 - Relating to a governmental body's response to a request for public information.

Summary

This Act provides that if a governmental body determines it holds no responsive information for a request for public information, it must notify the requestor in writing within 10 business days.

Similarly, if the requested information falls under a prior determination that allows or requires withholding, the body must inform the requestor within 10 business days and identify the specific prior ruling being relied upon.

The Act also amends Section 552.301(b) to reaffirm that governmental bodies must request a decision from the attorney general within 10 business days if they seek to withhold information, citing the applicable exceptions.

A new Section 552.328 allows requestors to file a written complaint with the attorney general if a governmental body fails to respond appropriately. The complaint must include the original request and any communications from the body.

If the attorney general finds a violation, the governmental body must complete open records training within six months, may not charge the requestor for producing the requested information, and must promptly seek an attorney general decision or release the information unless a compelling reason exists to withhold it.

These changes apply only to requests received on or after September 1, 2025, the Act's effective date.

MAPPING SYSTEM

The San Saba CAD has an in-house appraiser to map out San Saba County with the owners' name and parcel numbers on the corresponding property. This information is available on the CAD's web site, which is sansabacad.org.

I, certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. This report was prepared by Patricia Turner and the San Saba CAD staff.

Patricia Turner, RPA, RTA, CTA
Chief Appraiser
San Saba Central Appraisal District