



## Education - Property Tax Bill Report

Ordered by Bill Number

### **HB 0067**      **Reduction of Annual Assessment Increases for Homestead Property** by Holcomb

Reduction of Annual Assessment Increases for Homestead Property: Proposes State Constitutional amendment reducing maximum amount that homestead property's assessed value may increase annually.

#### **Committees of Reference**

House Select Committee on Property Taxes

House State Affairs Committee

House Ways & Means Committee

#### **Actions**

10/31/2025    HOUSE Withdrawn prior to introduction

#### **Linked**

[HB 0069](#)      Assessment of Homestead Property (Holcomb)

### **HB 0069**      **Assessment of Homestead Property** by Holcomb

Assessment of Homestead Property: Reducing maximum increase in assessed value authorized for homestead property.

#### **Committees of Reference**

House Select Committee on Property Taxes (Current Reference)

House State Affairs Committee

House Ways & Means Committee

#### **Actions**

10/31/2025    HOUSE Withdrawn prior to introduction

#### **Linked**

[HB 0067](#)      Reduction of Annual Assessment Increases for Homestead Property (Holcomb)

### **HB 0071**      **Distribution of Funds to Homestead Property Owners** by Holcomb

Distribution of Funds to Homestead Property Owners: Creates Homestead Property Tax Relief Program within DFS; defines "eligible homesteader"; requires CFO to annually issue warrants of specified amount to certain homestead property owners beginning & ending on specified dates; requires CFO to work with county property appraisers for specified purpose; provides future repeal. Effective Date: July 1, 2026

#### **Committees of Reference**

House Select Committee on Property Taxes (Current Reference)

House Budget Committee

#### **Actions**

10/07/2025    HOUSE Now in Select Committee on Property Taxes

### **SB 0110**      **Homestead Exemptions** by Arrington

Homestead Exemptions; Revising the circumstances under which a person may be deemed to have legal or beneficial and equitable title to certain property for homestead exemption purposes, etc.

Effective Date: Upon becoming a law

#### **Committees of Reference**

Senate Finance and Tax (Current Reference)

Senate Appropriations

Senate Rules

#### **Actions**

11/12/2025 Bill to be Discussed During the Office of EDR's Revenue Estimating Impact Conference, 11/14/25, 9:00 am, 117 K (No Votes Will Be Taken)

#### **Identical**

[HB 0227](#) Eligibility of Leasehold Interests for Homestead Exemptions (Maney)

### **HB 0123**

#### **Special Districts by Overdorf**

Special Districts: Abolishes certain soil & water conservation districts; transfers assets & liabilities of such districts to DACS; provides that independent special district that grants public access to district lands or water areas for outdoor recreational purposes owes no duty of care to perform specified actions; provides that independent special district is not responsible for injury to persons or property caused by act or omission of such person upon such lands or water areas; provides certain protection to owner of private land if independent special district secures easement or other access right through such private land to district lands or water areas that independent special district makes available to public for outdoor recreational purposes; provides that special district may purchase commodities & contractual services from purchasing agreements of this state; provides that independent special district may require, by resolution, criminal history screening for certain persons; revises qualifications of supervisor of soil & water conservation district; requires DACS to monitor specified soil & water conservation districts & ensure that each district is winding up administrative & fiscal matters in timely manner & using certain practices. Effective Date: July 1, 2026

#### **Committees of Reference**

House Intergovernmental Affairs Subcommittee (Current Reference)

House Agriculture & Natural Resources Budget Subcommittee

House State Affairs Committee

#### **Actions**

10/14/2025 HOUSE Now in Intergovernmental Affairs Subcommittee

### **HB 0149**

#### **Maximum Millage Rates for the 2027-2028 Fiscal Year by Chamberlin**

Maximum Millage Rates for the 2027-2028 Fiscal Year: Provides method for determining the maximum county & school millage rates for fiscal year 2027-2028; provides for future repeal. Effective Date: July 1, 2026

#### **Committees of Reference**

House Select Committee on Property Taxes (Current Reference)

House State Affairs Committee

House Ways & Means Committee

#### **Actions**

10/21/2025 HOUSE Now in Select Committee on Property Taxes

### **HB 0201**

#### **Elimination of Non-school Property Tax for Homesteads by Steele**

Elimination of Non-school Property Tax for Homesteads: Proposes amendment to State Constitution to exempt homestead property from all ad valorem taxation other than school district levies, prohibit counties and municipalities from reducing total funding for law enforcement, and provide an effective date.

#### **Committees of Reference**

House Select Committee on Property Taxes (Current Reference)

House State Affairs Committee

House Ways & Means Committee

#### Actions

11/13/2025 HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00 am, 212 K

#### Compare

HB 0203	Phased Out Elimination of Non-school Property Tax for Homesteads (Miller)
HB 0205	Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older (Porras)
HB 0207	Assessed Home Value Homestead Exemption of Non-school Property Tax (Abbott)
HB 0209	Property Insurance Relief Homestead Exemption of Non-school Property Tax (Busatta)
HB 0211	Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax (Overdorf)
HB 0213	Modification of Limitations on Property Assessment Increases (Griffitts Jr.)

#### HB 0203

#### Phased Out Elimination of Non-school Property Tax for Homesteads by Miller

Phased Out Elimination of Non-school Property Tax for Homesteads: Proposes amendment to State Constitution to increase the exemption for homestead property from all ad valorem taxation other than school district levies annually for 10 years by a certain amount, to make homestead property exempt from all ad valorem taxation other than school district levies beginning in a specified year, to prohibit counties and municipalities from reducing total funding for law enforcement, and provide an effective date.

#### Committees of Reference

House Select Committee on Property Taxes (Current Reference)

House State Affairs Committee

House Ways & Means Committee

#### Actions

11/13/2025 HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00 am, 212 K

#### Compare

HB 0201	Elimination of Non-school Property Tax for Homesteads (Steele)
HB 0205	Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older (Porras)
HB 0207	Assessed Home Value Homestead Exemption of Non-school Property Tax (Abbott)
HB 0209	Property Insurance Relief Homestead Exemption of Non-school Property Tax (Busatta)
HB 0211	Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax (Overdorf)
HB 0213	Modification of Limitations on Property Assessment Increases (Griffitts Jr.)

#### HB 0205

#### Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older by Porras

Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older: Proposes amendment to State Constitution to exempt homestead property from all levies other than school district levies for persons who have attained age 65, prohibit counties and municipalities from reducing total funding for law enforcement, and provide an effective date.

#### Committees of Reference

House Select Committee on Property Taxes (Current Reference)

House State Affairs Committee

House Ways & Means Committee

## Actions

11/13/2025 HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00 am, 212 K

## Compare

HB 0201	Elimination of Non-school Property Tax for Homesteads (Steele)
HB 0203	Phased Out Elimination of Non-school Property Tax for Homesteads (Miller)
HB 0207	Assessed Home Value Homestead Exemption of Non-school Property Tax (Abbott)
HB 0209	Property Insurance Relief Homestead Exemption of Non-school Property Tax (Busatta)
HB 0211	Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax (Overdorf)
HB 0213	Modification of Limitations on Property Assessment Increases (Griffitts Jr.)
SB 0270	Homestead Property Exemption for Persons Age 65 or Older (Bernard)

### HB 0207 Assessed Home Value Homestead Exemption of Non-school Property Tax by Abbott

Assessed Home Value Homestead Exemption of Non-school Property Tax: Proposes amendment to State Constitution to add a homestead exemption for levies other than school levies equal to 25 percent of the remaining assessed value after applying existing exemptions, provide construction, prohibit counties and municipalities from reducing total funding for law enforcement, and provide an effective date.

## Committees of Reference

House Select Committee on Property Taxes (Current Reference)  
House State Affairs Committee  
House Ways & Means Committee

## Actions

11/13/2025 HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00 am, 212 K

## Compare

HB 0201	Elimination of Non-school Property Tax for Homesteads (Steele)
HB 0203	Phased Out Elimination of Non-school Property Tax for Homesteads (Miller)
HB 0205	Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older (Porras)
HB 0209	Property Insurance Relief Homestead Exemption of Non-school Property Tax (Busatta)
HB 0211	Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax (Overdorf)
HB 0213	Modification of Limitations on Property Assessment Increases (Griffitts Jr.)

### HB 0209 Property Insurance Relief Homestead Exemption of Non-school Property Tax by Busatta

Property Insurance Relief Homestead Exemption of Non-school Property Tax: Proposes amendment to State Constitution to increase by \$100,000 the exemption for homestead property from all ad valorem taxation other than school district levies for homestead properties that have property insurance, to prohibit counties and municipalities from reducing total funding for law enforcement, and to provide an effective date.

## Committees of Reference

House Select Committee on Property Taxes (Current Reference)  
House State Affairs Committee  
House Ways & Means Committee

## Actions

HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00

11/13/2025 am, 212 K - PCS

### Compare

HB 0201	Elimination of Non-school Property Tax for Homesteads (Steele)
HB 0203	Phased Out Elimination of Non-school Property Tax for Homesteads (Miller)
HB 0205	Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older (Porras)
HB 0207	Assessed Home Value Homestead Exemption of Non-school Property Tax (Abbott)
HB 0211	Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax (Overdorf)
HB 0213	Modification of Limitations on Property Assessment Increases (Griffitts Jr.)

### HB 0211

#### **Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax** by Overdorf

Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax: Proposes amendment to State Constitution to increase the maximum value of the accrued Save-Our-Homes benefit which may be transferred to a new homestead for all levies other than school district levies, prohibit counties and municipalities from reducing total funding for law enforcement, and provide an effective date.

#### **Committees of Reference**

House Select Committee on Property Taxes (Current Reference)

House State Affairs Committee

House Ways & Means Committee

#### **Actions**

11/13/2025 HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00 am, 212 K

### Compare

HB 0201	Elimination of Non-school Property Tax for Homesteads (Steele)
HB 0203	Phased Out Elimination of Non-school Property Tax for Homesteads (Miller)
HB 0205	Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older (Porras)
HB 0207	Assessed Home Value Homestead Exemption of Non-school Property Tax (Abbott)
HB 0209	Property Insurance Relief Homestead Exemption of Non-school Property Tax (Busatta)
HB 0213	Modification of Limitations on Property Assessment Increases (Griffitts Jr.)

### HB 0213

#### **Modification of Limitations on Property Assessment Increases** by Griffitts Jr.

Modification of Limitations on Property Assessment Increases: Proposes amendment to State Constitution to modify limitations on assessment increases for both homestead and nonhomestead property, prohibit counties and municipalities from reducing total funding for law enforcement, and provide an effective date.

#### **Committees of Reference**

House Select Committee on Property Taxes (Current Reference)

House State Affairs Committee

House Ways & Means Committee

#### **Actions**

11/13/2025 HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00 am, 212 K

### Compare

HB 0201	Elimination of Non-school Property Tax for Homesteads (Steele)
HB 0203	Phased Out Elimination of Non-school Property Tax for Homesteads (Miller)

HB 0205	Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older (Porras)
HB 0207	Assessed Home Value Homestead Exemption of Non-school Property Tax (Abbott)
HB 0209	Property Insurance Relief Homestead Exemption of Non-school Property Tax (Busatta)
HB 0211	Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax (Overdorf)

#### HB 0215 **Ad Valorem Taxation** by Albert

Ad Valorem Taxation: Revises Save-Our-Homes portability benefits available to married persons establishing joint homestead; prohibits increase in prior year's adopted millage rate from going into effect unless approved by specified vote; authorizes DOR to adopt emergency rules; provides for future expiration. Effective Date: January 1, 2027

##### **Committees of Reference**

House Select Committee on Property Taxes (Current Reference)  
House State Affairs Committee  
House Ways & Means Committee

##### **Actions**

11/13/2025 HOUSE On Committee agenda - Select Committee on Property Taxes, 11/20/25, 9:00 am, 212 K

#### HB 0227 **Eligibility of Leasehold Interests for Homestead Exemptions** by Maney

Eligibility of Leasehold Interests for Homestead Exemptions: Revises circumstances under which persons may be deemed to have legal or beneficial & equitable title to certain property for homestead exemption purposes. Effective Date: upon becoming a law

##### **Committees of Reference**

House Ways & Means Committee (Current Reference)  
House Intergovernmental Affairs Subcommittee  
House State Affairs Committee

##### **Actions**

11/12/2025 Bill to be Discussed During the Office of EDR's Revenue Estimating Impact Conference, 11/14/25, 9:00 am, 117 K (No Votes Will Be Taken)

##### **Identical**

SB 0110 Homestead Exemptions (Arrington)

#### SB 0270 **Homestead Property Exemption for Persons Age 65 or Older** by Bernard

Homestead Property Exemption for Persons Age 65 or Older; Proposing an amendment to the State Constitution to exempt homestead property from all levies other than school district levies for persons who have attained age 65, prohibit counties and municipalities from reducing total funding for law enforcement, etc.

##### **Committees of Reference**

No committees referenced

##### **Actions**

10/23/2025 SENATE Filed

##### **Compare**

HB 0205 Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older (Porras)

##### **Linked**

**SB 0272 Homestead Exemption for Persons 65 and Older by Bernard**

Homestead Exemption for Persons 65 and Older; Expanding the homestead exemption for persons 65 years and older to include a total exemption of homestead property from ad valorem taxation, other than for school district levies, for certain persons whose household income does not exceed a certain amount; authorizing the Department of Revenue to adopt emergency rules, etc. Effective Date: On the effective date of the amendment to the State Constitution proposed by SJR 270 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the next general election or at an earlier special election specifically authorized by law for that purpose

**Committees of Reference**

No committees referenced

**Actions**

10/23/2025 SENATE Filed

**Linked**

[SB 0270](#) Homestead Property Exemption for Persons Age 65 or Older (Bernard)

**SB 0274 Homestead Property Tax Benefits for Long-term Owners by Bernard**

Homestead Property Tax Benefits for Long-term Owners; Proposing amendments to the State Constitution to provide that the assessed value of homestead property may not increase after 20 years of ownership and residency, to provide an additional homestead tax exemption equal to 50 percent of the assessed value of property, other than school district levies, for persons who have owned and resided on the property as their permanent residence for 30 years or more, and to provide an effective date, etc.

**Committees of Reference**

No committees referenced

**Actions**

10/23/2025 SENATE Filed

**Linked**

[SB 0276](#) Homestead Property Tax Benefits For Long-term Owners And Permanent Residents (Bernard)

**SB 0276 Homestead Property Tax Benefits For Long-term Owners And Permanent Residents by Bernard**

Homestead Property Tax Benefits for Long-term Owners and Permanent Residents; Requiring that certain property be assessed at less than just value when the person who owns the property has owned and used the property as his or her permanent residence for a specified timeframe; providing that the assessed value of such property shall be a certain amount and may not be increased under certain circumstances; specifying a homestead exemption for certain long-term owners and residents; authorizing periods of ownership and residency to be aggregated, etc. Effective Date: On the effective date of the amendment to the State Constitution proposed by SJR 274 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the next general election or at an earlier special election specifically authorized by law for that purpose

**Committees of Reference**

No committees referenced

**Actions**

10/23/2025 SENATE Filed

**Linked**

[SB 0274](#) Homestead Property Tax Benefits for Long-term Owners (Bernard)

<b>SB 0278</b>	<b>Limitation on the Assessed Value of New Homestead Property</b> by Bernard
	<p>Limitation on the Assessed Value of New Homestead Property; Proposing amendments to the State Constitution to limit the assessed value of new homestead property established after a change of ownership which had an assessed value of less than a certain amount to no more than 150 percent of the assessed value of the property for the preceding year for ad valorem taxation purposes and to provide an effective date, etc.</p>
	<b>Committees of Reference</b>
	<p>No committees referenced</p>
	<b>Actions</b>
	<p>10/23/2025    SENATE Filed</p>
	<b>Linked</b>
	<p><a href="#">SB 0280</a>      Assessment of Homestead Property (Bernard)</p>
<b>SB 0280</b>	<b>Assessment of Homestead Property</b> by Bernard
	<p>Assessment of Homestead Property; Limiting the assessed value upon change of ownership of homestead property having a prior assessed value below a certain amount when the person acquiring the property is entitled to a homestead exemption, etc. Effective Date: On the effective date of the amendment to the State Constitution proposed by SJR 278 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election or at an earlier special election specifically authorized by law for that purpose</p>
	<b>Committees of Reference</b>
	<p>No committees referenced</p>
	<b>Actions</b>
	<p>10/23/2025    SENATE Filed</p>
	<b>Linked</b>
	<p><a href="#">SB 0278</a>      Limitation on the Assessed Value of New Homestead Property (Bernard)</p>
<b>SB 0282</b>	<b>Limitation on the Assessed Value of Property Owned and Used for Commercial Purposes by Small Businesses</b> by Bernard
	<p>Limitation on the Assessed Value of Property Owned and Used for Commercial Purposes by Small Businesses; Proposing amendments to the State Constitution to limit the assessed value of real property owned and used for commercial purposes by a small business for ad valorem taxation purposes so that such assessed value may not exceed 3 percent or the percentage change in the Consumer Price Index, whichever is lower, and to provide an effective date, etc.</p>
	<b>Committees of Reference</b>
	<p>No committees referenced</p>
	<b>Actions</b>
	<p>10/23/2025    SENATE Filed</p>
	<b>Linked</b>
	<p><a href="#">SB 0284</a>      Assessment of Property Owned and Used by Small Businesses (Bernard)</p>
<b>SB 0284</b>	<b>Assessment of Property Owned and Used by Small Businesses</b> by Bernard
	<p>Assessment of Property Owned and Used by Small Businesses; Providing that real property owned and used for commercial purposes by small businesses will be assessed at just value after a certain date; prohibiting the annual change in assessed value from exceeding a specified amount; requiring that the assessed value of the property be lowered to the just value of the property under certain circumstances; providing that a change in ownership or control of the property will cause the property to be assessed at just value, etc. Effective Date: On the effective date of the amendment to the State Constitution proposed by SJR 282 or a similar joint resolution having substantially the same specific intent and</p>

purpose, if such amendment is approved at the next general election or at an earlier special election specifically authorized by law for that purpose

#### Committees of Reference

No committees referenced

#### Actions

10/23/2025 SENATE Filed

#### Linked

[SB 0282](#) Limitation on the Assessed Value of Property Owned and Used for Commercial Purposes by Small Businesses (Bernard)

#### **SB 0286** Assessment of Changes, Additions, or Improvements to Homestead Properties by Bernard

Assessment of Changes, Additions, or Improvements to Homestead Properties; Revising the manner of assessing the value of changes, additions, or improvements to homestead property, etc. Effective Date: 7/1/2026

#### Committees of Reference

No committees referenced

#### Actions

10/23/2025 SENATE Filed

#### **HB 0393** Ad Valorem Tax Exemption for Disabled Veterans by Woodson

Ad Valorem Tax Exemption for Disabled Veterans: Removes limitation on value of tax exemption that surviving spouse could transfer to new residence; revises when specified tax exemption is considered to be granted. Effective Date: July 1, 2026

#### Committees of Reference

No committees referenced

#### Actions

11/06/2025 HOUSE Filed

#### Identical

[SB 0450](#) Ad Valorem Tax Exemption for Disabled Veterans (Polsky)

#### **SB 0450** Ad Valorem Tax Exemption for Disabled Veterans by Polsky

Ad Valorem Tax Exemption for Disabled Veterans; Removing a limitation on the value of a tax exemption that a surviving spouse could transfer to a new residence; revising when a specified tax exemption is considered to be granted, etc. Effective Date: July 1, 2026

#### Committees of Reference

No committees referenced

#### Actions

11/12/2025 SENATE Filed

#### Identical

[HB 0393](#) Ad Valorem Tax Exemption for Disabled Veterans (Woodson)