

# Senator Paul Bettencourt

## Property Tax Press Conference



December 20, 2022

Houston District Office

Commissioner Tom Ramsey (Harris County Precinct 3)  
Trustee Bridget Wade (Houston Independent School District VII)  
Trustee Kendall Baker (Houston Independent School District VI)  
Houston City Council Member Mike Knox (At-Large Position 1)  
Trustee Robert Glaser (Houston Community College, District V)

## How did we get here...

In 2015, Lieutenant Governor Dan Patrick formed the **Senate Select Committee on Property Tax Reform and Relief**. The Committee took over 50 hours of testimony during eight hearings in seven cities, hearing from over 320 witnesses. Paramount in the Committee's findings was that city and county property taxes in Texas had increased between 2.5 and 3 times faster than median household income between 2005 and 2015.

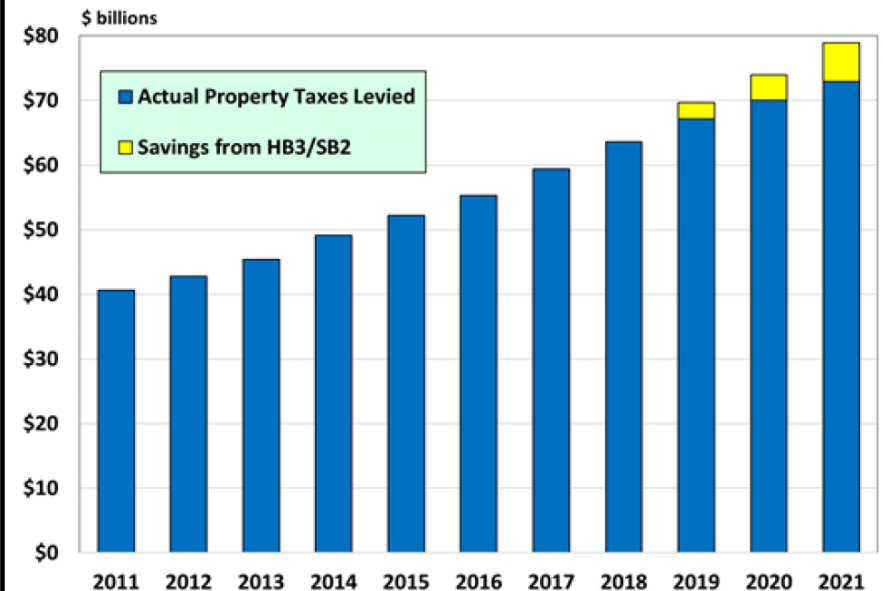
In 2019, property taxpayers achieved significant victories with the passage of **Senate Bill 2**, which passed with the bipartisan support of both legislative chambers and was the first successful effort to reduce the rollback rate in 38 years. Senate Bill 2 reduced the Voter-Approval (formerly Rollback) Tax Rate from 8% to 3.5% for most counties and municipalities. In the same legislative session, the Legislature passed **House Bill 3** to address rising independent school district (ISD) tax rates.

Following the 86th Legislative Session, in March of 2020, the world began experiencing the worst global pandemic in a century - the effects of which are still very much being felt in many parts of the economy today. The pandemic created new and unanticipated challenges to fully implementing Senate Bill 2. Provisions of the law intended to provide taxing units with tools to weather events that cause mass property damage were utilized by some taxing units as a means of undermining the reforms made in Senate Bill 2. This disaster loophole was closed in the 2021 Legislative Session with the passage of **Senate Bill 1438**.

The passage of **Senate Bill 2 and House Bill 3** marked significant victories for taxpayers in controlling the growth of property tax bills and compressing property tax rates. In their April 2022 report, 'Relief from Rising Values,' The Texas Taxpayers and Research Association (TTARA) estimates the combined effects of the two bills have **saved taxpayers \$6 billion in 2021**.

The 87th Legislature remained committed to delivering meaningful property tax relief. The Legislature passed **Senate Bill 8** in the second called special session, which provides homestead exemptions to first time homebuyers on the date they purchase the home. In the third and final called special session, the Legislature passed **constitutional amendments** to increase the residence homestead exemption from **\$25,000 to \$40,000** and to provide **HB 3 property tax compression to over-65 and disabled homestead properties**. In May 2022, voters overwhelmingly approved both constitutional amendments.

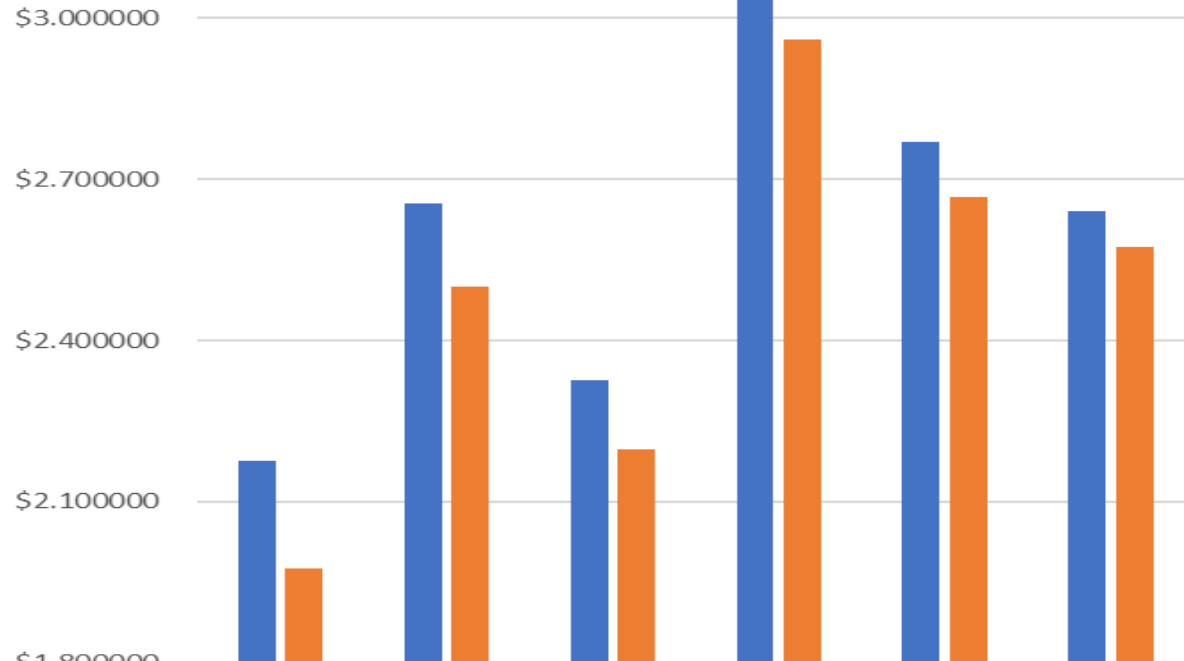
Figure 1  
**Texas Local Property Taxes, 2011-2021**  
**The Impact of 2019's HB 3 and SB 2**



Source: Texas Taxpayers and Research Association

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### Tax Rate Reductions by Major Metros

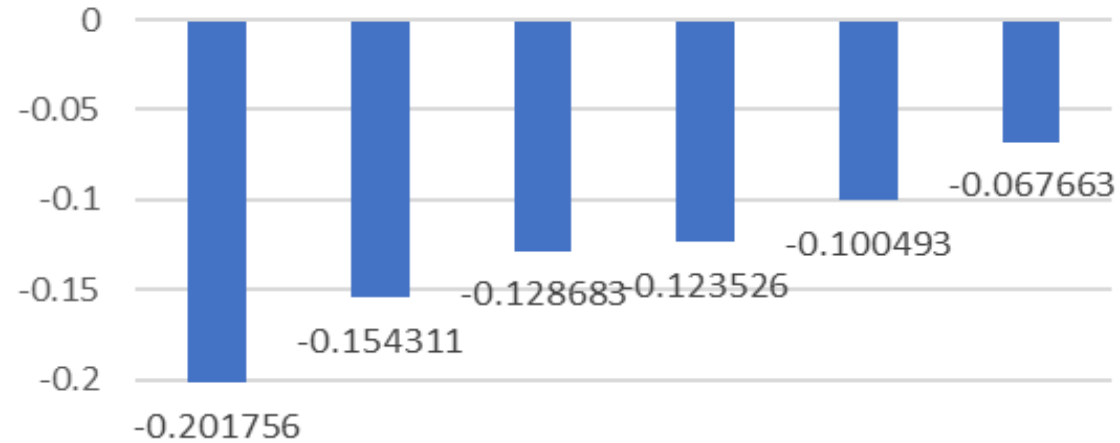


	Travis County Taxing Entities (0.201756c)	Dallas County Taxing Entities (0.154311c)	Harris County Taxing Entities (0.12868c)	El Paso County Taxing Entities (0.12352c)	Bexar County Taxing Entities (0.10049c)	Tarrant County Taxing Entities (0.06766c)
■ 2021 Adopted Property Tax Rates Total	\$2.176679	2.654691	2.325672	3.083677	2.768019	2.640362
■ 2022 Adopted Property Tax Rates Total	1.974923	2.50038	2.196989	2.960151	2.667526	2.572699



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## 2022 vs. 2021 Total Tax Rate Reductions



	Travis County Taxing Entities	Dallas County Taxing Entities	Harris County Taxing Entities	El Paso County Taxing Entities	Bexar County Taxing Entities	Tarrant County Taxing Entities
■ 2022 vs. 2021 Total Tax Rate Reductions	-0.201756	-0.154311	-0.128683	-0.123526	-0.100493	-0.067663



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## Harris County Taxing Entities

Note: Calculations do not include an estimate of homestead tax savings from Senate Bill 8 (Bettencourt, et al.), 87(2). Senate District 7 Office estimates the tax savings attributable to SB 8 exceed \$20 per average Harris County homestead. These savings are anticipated on later tax roll revisions as first-time partial homestead exemptions are updated to the Harris County tax roll.

	2021 Average Homestead Taxable Value	2021 Adopted Property Tax Rate	Estimated 2021 Property Tax Bill
Harris County	\$183,228	0.376930	\$690.64
Harris County Flood Control	\$183,228	0.033490	\$61.36
Port of Houston Authority	\$183,228	0.008720	\$15.98
Harris County Hospital District	\$183,228	0.162210	\$297.21
City of Houston	\$215,149	0.550830	\$1,185.11
Houston ISD	\$274,914	1.094400	\$3,008.66
Houston Community College	\$265,548	0.099092	\$263.14
<b>Total</b>		<b>2.325672</b>	<b>\$5,522.10</b>

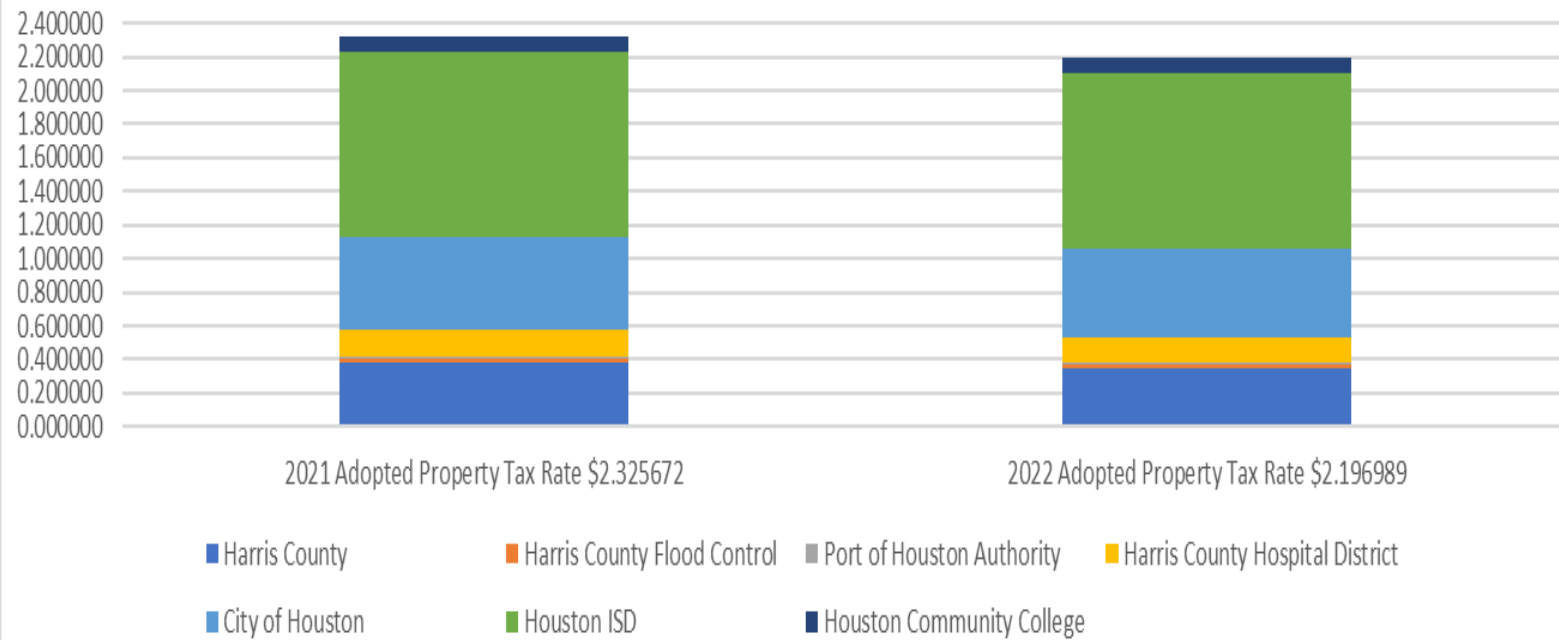
	2022 Average Homestead Taxable Value	2022 Adopted Property Tax Rate	Estimated 2022 Property Tax Bill	% Change from 2021 Property Tax Bill
Harris County	\$201,039	0.343730	\$691.03	0.0006
Harris County Flood Control	\$201,039	0.030550	\$61.42	0.0009
Port of Houston Authority	\$201,039	0.007990	\$16.06	0.0054
Harris County Hospital District	\$201,039	0.148310	\$298.16	0.0032
City of Houston	\$221,730	0.533640	\$1,183.24	(0.0016)
Houston ISD	\$283,930	1.037200	\$2,944.92	(0.0212)
Houston Community College	\$288,907	0.095569	\$276.11	0.0493
<b>Total</b>		<b>2.196989</b>	<b>\$5,470.94</b>	<b>(0.0093)</b>

**Difference**                      **-\$51.16**



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### Harris County Taxing Entities (-0.128683¢ lower or -5.53% lower)



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## Travis County Taxing Entities

	2021 Average Homestead Taxable Value	2021 Adopted Property Tax Rate	Estimated 2021 Property Tax Bill
Travis County	\$381,431	0.357365	\$1,363.10
Travis County Healthcare District	\$381,431	0.111814	\$426.49
City of Austin	\$384,544	0.541000	\$2,080.38
Austin ISD	\$468,590	1.061700	\$4,975.02
Austin Community College	\$460,717	0.104800	\$482.83
<b>Total</b>		<b>2.176679</b>	<b>\$9,327.83</b>

	2022 Average Homestead Taxable Value - 10% Homestead Limitation	2022 Adopted Property Tax Rate	Estimated 2022 Property Tax Bill - 10 % Homestead Limitation	% Change from 2021 Property Tax Bill - 10% Homestead Limitation
Travis County	\$419,574	0.318239	\$1,335.25	(0.0204)
Travis County Healthcare District	\$419,574	0.098684	\$414.05	(0.0292)
City of Austin	\$422,998	0.462700	\$1,957.21	(0.0592)
Austin ISD	\$515,449	0.996600	\$5,136.96	0.0326
Austin Community College	\$506,789	0.098700	\$500.20	0.0360
<b>Total</b>		<b>1.974923</b>	<b>\$9,343.68</b>	<b>0.0017</b>

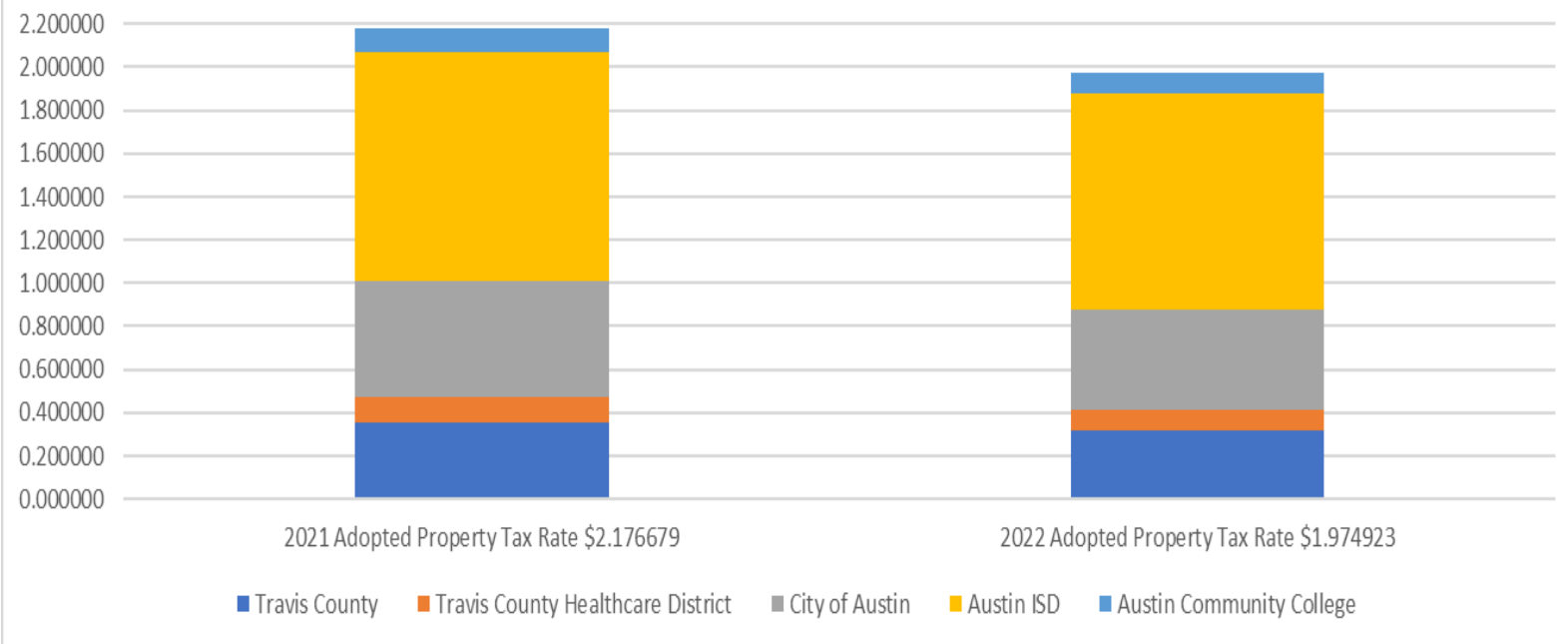
**Difference      \$15.85**



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Note: Calculations do not include an estimate of homestead tax savings from Senate Bill 8 (Bettencourt, et al.), 87(2). Senate District 7 Office estimates the tax savings attributable to SB 8 exceed \$20 per average Travis County homestead. These savings are anticipated on later tax roll revisions as first-time partial homestead exemptions are updated to the Travis County tax roll.

### Travis County Taxing Entities (-0.201756¢ lower or -9.27% lower)



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## El Paso County Taxing Entities

Note: Calculations do not include an estimate of homestead tax savings from Senate Bill 8 (Bettencourt, et al.), 87(2). Senate District 7 Office estimates the tax savings attributable to SB 8 exceed \$20 per average El Paso County homestead. These savings are anticipated on later tax roll revisions as first-time partial homestead exemptions are updated to the El Paso County tax roll.

	2021 Average Homestead Taxable Value	2021 Adopted Property Tax Rate	Estimated 2021 Property Tax Bill
El Paso County	\$145,420	0.470181	\$683.74
University Medical Center, El Paso	\$150,420	0.218145	\$328.13
City of El Paso	\$149,407	0.907391	\$1,355.71
El Paso ISD	\$136,154	1.353200	\$1,842.44
El Paso Community College	\$150,420	0.134760	\$202.71
<b>Total</b>		<b>3.083677</b>	<b>\$4,412.72</b>

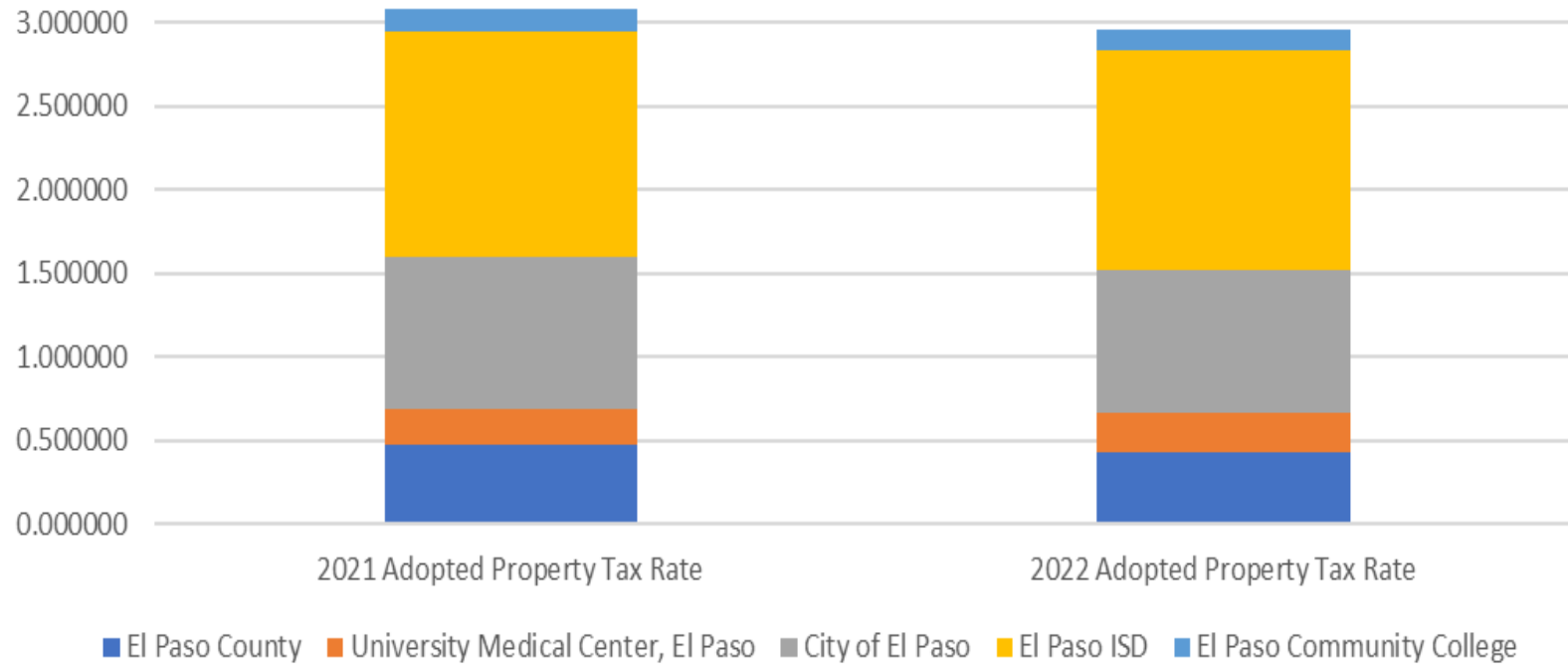
	2022 Average Homestead Taxable Value	2022 Adopted Property Tax Rate	Estimated 2022 Property Tax Bill	% Change from 2021 Property Tax Bill
El Paso County	\$163,195	0.426289	\$695.68	0.0175
University Medical Center, El Paso	\$168,195	0.235153	\$395.52	0.2053
City of El Paso	\$166,823	0.862398	\$1,438.68	0.0612
El Paso ISD	\$137,056	1.313700	\$1,800.50	(0.0228)
El Paso Community College	\$168,195	0.122611	\$206.23	0.0174
<b>Total</b>		<b>2.960151</b>	<b>\$4,536.61</b>	<b>0.0281</b>

**Difference      \$123.89**



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### El Paso County Taxing Entities (-0.123526¢ lower or -4.01% lower)



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# Bexar County Taxing Entities

	2021 Average Homestead Taxable Value	2021 Adopted Property Tax Rate	Estimated 2021 Property Tax Bill
Bexar County University Healthcare System	\$243,735	0.299999	\$731.20
City of San Antonio	\$243,735	0.276235	\$673.28
San Antonio ISD	\$208,900	0.558270	\$1,166.23
Alamo Community College District	\$120,186	1.491600	\$1,792.69
	\$243,735	0.141915	\$345.90
<b>Total</b>		<b>2.768019</b>	<b>\$4,709.30</b>

**NOTES:**

Bexar County Adopted 20% HS Exemption for 2022  
 City of San Antonio Increased HS exemption from 0.01%(\$5,000) to 10% for 2022 and increased the OV65 from \$65,000 to \$85,000

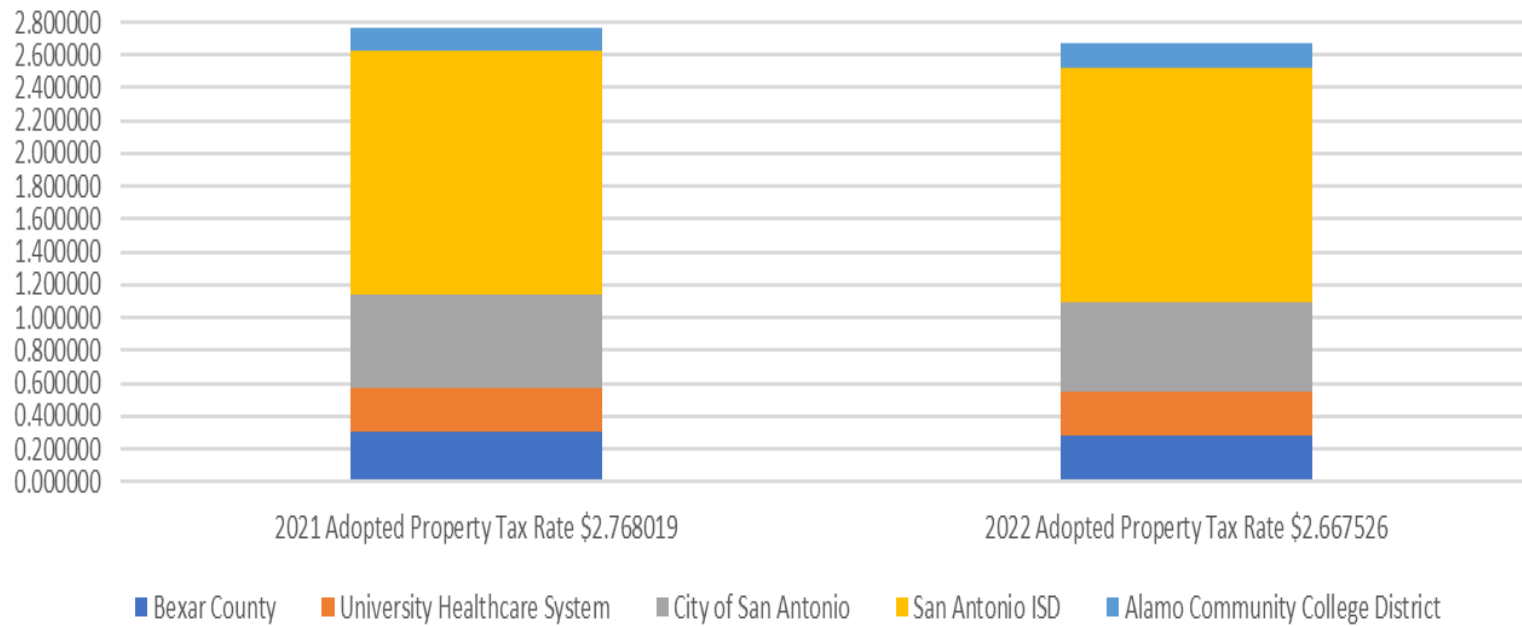
Calculations do not include an estimate of homestead tax savings from Senate Bill 8 (Bettencourt, et al.), 87(2). Senate District 7 Office estimates the tax savings attributable to SB 8 exceed \$20 per average Bexar County homestead. These savings are anticipated on later tax roll revisions as first-time partial homestead exemptions are updated to the Bexar County tax roll.

	2022 Average Homestead Taxable Value	2022 Adopted Property Tax Rate	Estimated 2022 Property Tax Bill	% Change from 2021 Property Tax Bill
Bexar County University Healthcare System	\$214,665	0.276331	\$593.19	(0.1888)
City of San Antonio	\$271,290	0.276235	\$749.40	0.1131
San Antonio ISD	\$211,454	0.541610	\$1,145.26	(0.0180)
Alamo Community College District	\$122,684	1.424200	\$1,747.27	(0.0253)
	\$271,290	0.149150	\$404.63	0.1698
<b>Total</b>		<b>2.518376</b>	<b>\$4,639.73</b>	<b>(0.0148)</b>
		<b>Difference</b>	<b>-\$69.57</b>	



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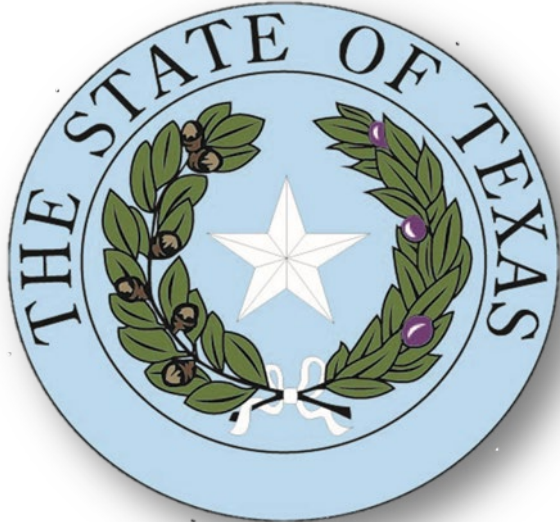
### Bexar County Taxing Entities (-0.107728¢ lower or -4.10% lower)



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# Tarrant County Taxing Entities

Note: Calculations do not include an estimate of homestead tax savings from Senate Bill 8 (Bettencourt, et al.), 87(2). Senate District 7 Office estimates the tax savings attributable to SB 8 exceed \$20 per average Tarrant homestead. These savings are anticipated on later tax roll revisions as first-time partial homestead exemptions are updated to the Tarrant County tax roll.

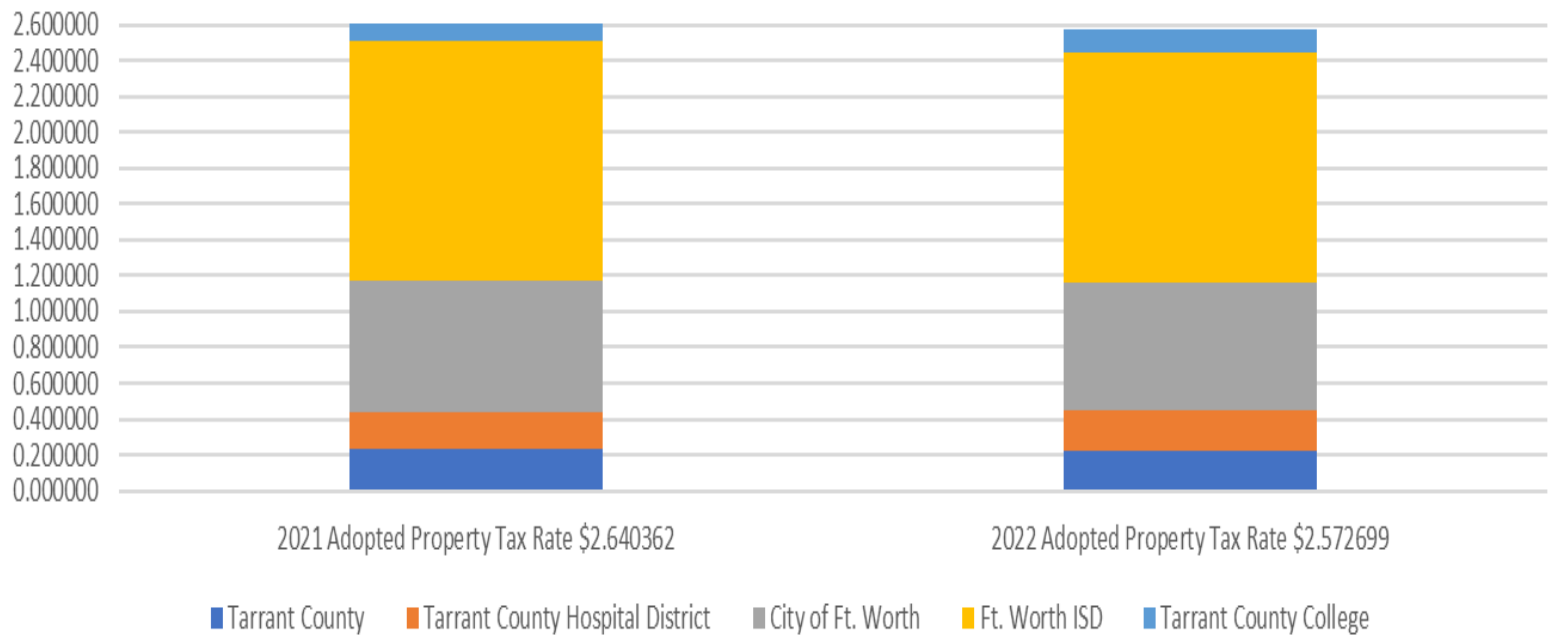


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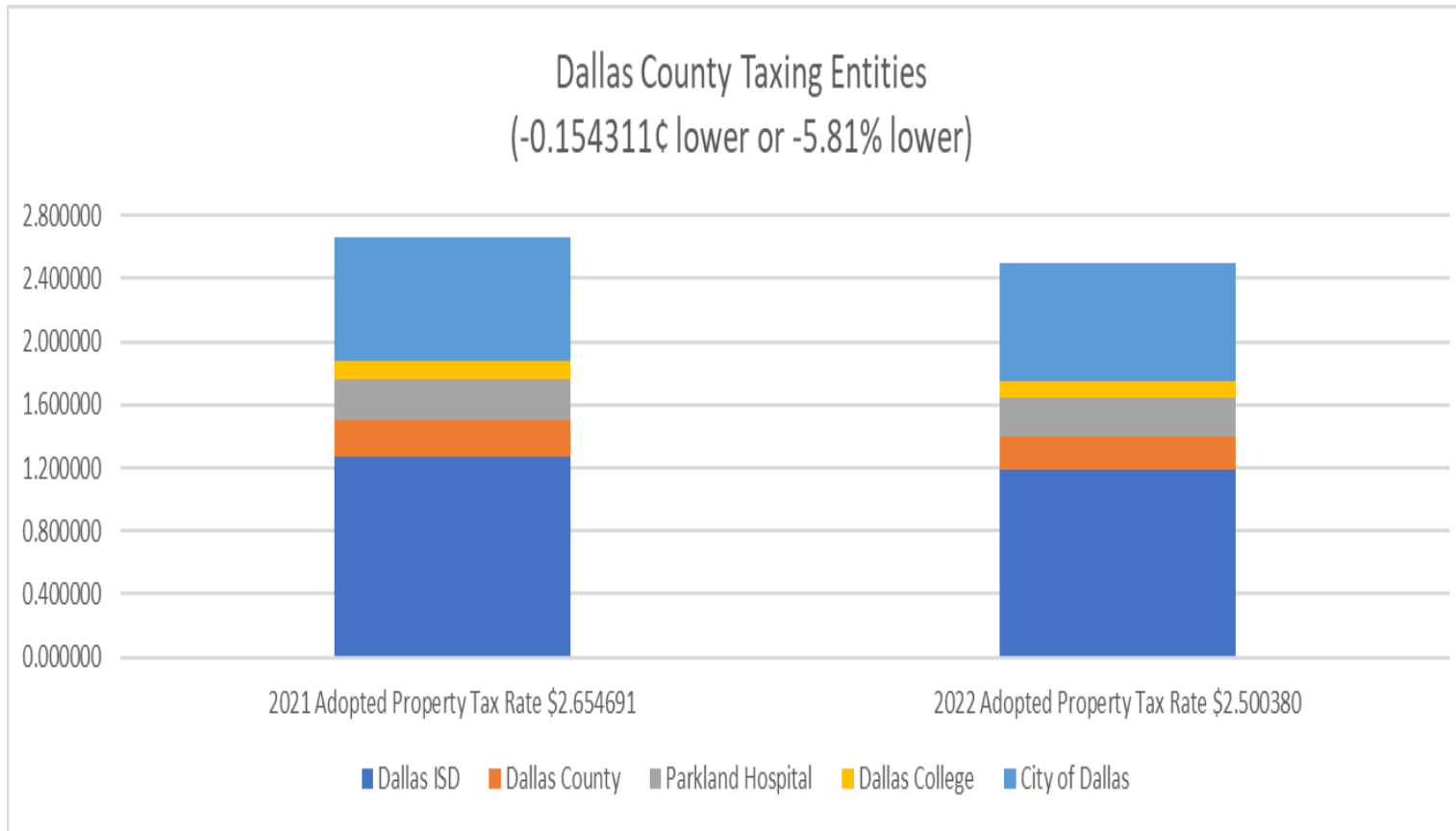
	2021 Average Homestead Taxable Value	2021 Adopted Property Tax Rate	Estimated 2021 Property Tax Bill
Tarrant County	\$252,274	0.229000	\$577.71
Tarrant County Hospital District	\$252,274	0.205492	\$518.40
City of Ft. Worth	\$172,369	0.732500	\$1,262.60
Ft. Worth ISD	\$190,682	1.343200	\$2,561.24
Tarrant County College	\$252,387	0.130170	\$328.53
<b>Total</b>		<b>2.510192</b>	<b>\$4,919.95</b>

	2022 Average Homestead Taxable Value	2022 Adopted Property Tax Rate	Estimated 2022 Property Tax Bill	% Change from 2021 Property Tax Bill
Tarrant County	\$278,020	0.224000	\$622.76	0.0780
Tarrant County Hospital District	\$278,020	0.224429	\$623.96	0.2036
City of Ft. Worth	\$190,186	0.712500	\$1,355.08	0.0732
Ft. Worth ISD	\$196,281	1.281600	\$2,515.54	(0.0178)
Tarrant County College	\$278,121	0.130170	\$362.03	0.1020
<b>Total</b>		<b>2.442529</b>	<b>\$5,117.33</b>	<b>0.0401</b>
		<b>Difference</b>	<b>\$197.38</b>	

### Tarrant County Taxing Entities (-0.067663¢ lower or -2.69% lower)



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**Note: Dallas CAD unable to provide homestead data pursuant to a recent ransomware cyber attack.**



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# City of Houston 2022 Tax Rates

ADOPTED TAX RATE \$0.533640 per \$100

NO-NEW REVENUE TAX RATE \$0.524454 per \$100

VOTER APPROVAL TAX RATE \$0.546165 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Houston from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that City of Houston may adopt without holding an election to seek voter approval of the rate.



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