REPORT ON RESIDENCE HOMESTEADS

Subject to Certain Property Tax Limitations, Deferrals and Abatements



NOVEMBER 2026, PROPERTY TAX ASSISTANCE DIVISION

DON HUFFINES
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

DON HUFFINES

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Nov. 1, 2026

The Honorable Dan Patrick, Lieutenant Governor
The Honorable Dustin Burrows, Speaker of the House
Members of the 89th Legislature

Ladies and Gentlemen:

We are pleased to present the Report on Tax Limitations, Deferrals and Abatements, as required by Tax Code Sections 11.26(e-2), 33.06(j) and 33.065(l). The report provides an overview of the following for each school district:

- the number of residence homesteads subject to the limitation on tax increases for individuals age 65 or older or disabled for the current tax year;
- the number of residence homesteads for which a property owner deferred the collection of a tax, abated a suit to collect a delinquent tax, or abated a tax foreclosure sale in the preceding tax year because of the property owner being 65 or older, disabled, or a disabled veteran; and
- the number of appreciating residence homesteads for which a property owner deferred or abated a suit to collect a delinquent tax under Tax Code Section 33.065.

If you need further explanation of the findings or more extensive data and analysis, please contact Shannon Murphy, Property Tax Assistance Division Director, at shannon.murphy@cpa.texas.gov or 512-475-2273.

Sincerely,

Don Huffines

Overview

Tax Code Sections 11.26(e-1), 33.06(i) and 33.065(k) require the chief appraiser for each school district in an appraisal district to report to the Comptroller's office the number of:

- residence homesteads subject to the limitation on tax increases for individuals age 65 or older or disabled for the current tax year under Tax Code Section 11.26;
- residence homesteads for which a property owner deferred the collection of a tax, abated a suit to collect a delinquent tax, or abated a tax foreclosure sale in the preceding tax year because the property owner is 65 or older, disabled, or a disabled veteran under Tax Code Section 33.06; and
- appreciating residence homesteads for which a property owner deferred the collection of tax or abated a suit to collect a delinquent tax in the preceding tax year under Tax Code Section 33.065.

Tax Code Sections 11.26(e-2), 33.06(j) and 33.065(l) require the Comptroller's office to report these numbers to the lieutenant governor, speaker of the House of Representatives, and each member of the Legislature no later than Nov. 1 of each year.

The Comptroller's office uses data collected from appraisal districts through the Electronic Appraisal Roll Submission (EARS) process (Tax Code Section 26.01(b) and Comptroller Rule 9.3059) to create this report. This self-reported data may or may not contain reporting errors and will differ from local information as appraisal roll information changes after submission to the Comptroller's office.

This report includes the number of qualified residence homesteads in each school district or provides a reference to where members can access the information for each school district. This report provides statewide information and is further broken down into comparisons at the Education Service Center (ESC) region and county level data.

NOTE: Because this report is issued prior to tax rate elections, the data for this report is not fully available at the time of publication and is subject to change. We will publish a supplemental report no later than Dec. 31, 2026.

Residence Homesteads of Elderly and Disabled Subject to Tax Limitations

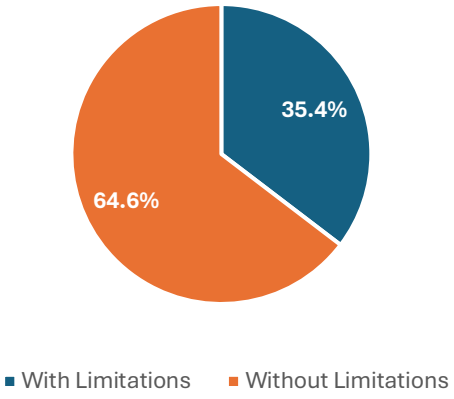
Tax Code Section 11.26 provides a tax limitation on the total amount of property taxes a school district may impose on the residence homestead of a person age 65 or older or disabled. The limitation ensures that the total annual amount of school district property taxes imposed on a qualified residence homestead does not increase above the amount imposed in the year the individual turned age 65 or qualified as disabled.

Statewide Summary

In tax year 2026, appraisal districts reported 6,507,823 qualified residence homesteads statewide. Of the 6,507,823 residence homesteads, 2,301,634 are subject to a school district tax limitation under Tax Code Section 11.26. Exhibit 1 shows that properties with the limitation represent 35.4% of all qualified residence homesteads statewide.

EXHIBIT 1

Residence Homesteads Subject to Tax Limitations, Statewide



Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

Appendix A provides a statewide comparison of the number of qualified residence homesteads with Tax Code Section 11.26 limitations in each ESC region and its percentage of the statewide total limitations. **Appendix B** provides a statewide comparison of the number of qualified residence homesteads with Tax Code Section 11.26 tax limitations in each county and its percentage of statewide total limitations.

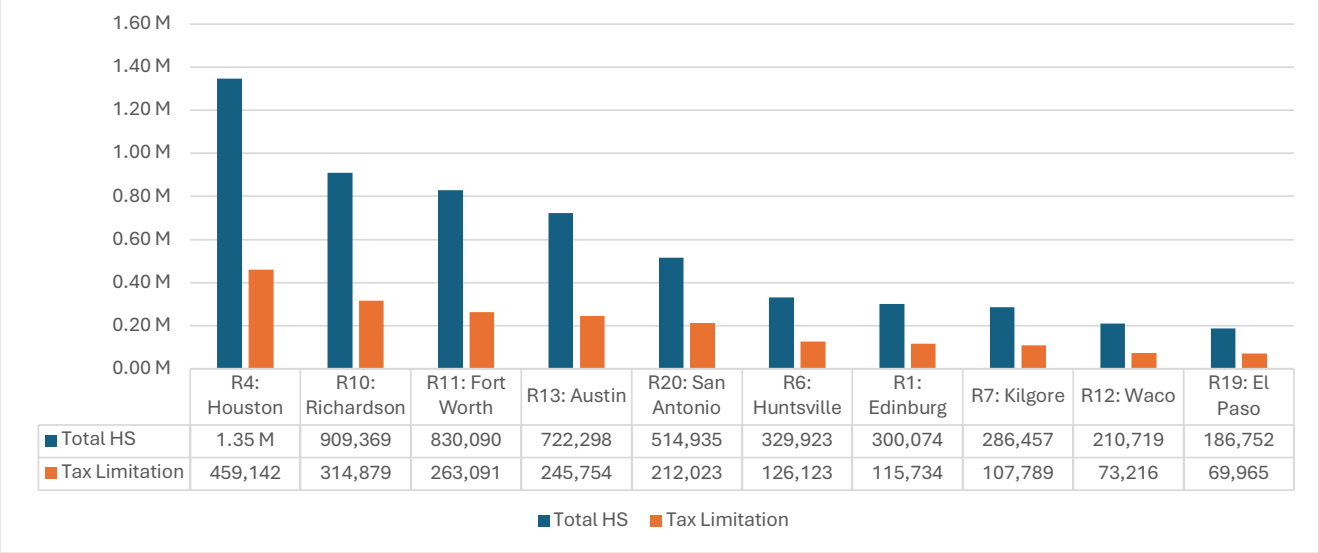
Education Service Center Summary

Exhibit 2 shows the 10 ESC regions with the highest concentration of qualified residence homesteads within each ESC that have Tax Code Section 11.26 limitations. As reported, ESC 20: San Antonio has 514,935 reported qualified residence homesteads, and of those, 212,023 (41.17%) have Tax Code 11.26 limitations. The three ESCs with the highest concentrations are in:

- Region 20: San Antonio (41.17%);
- Region 1: Edinburg (38.57%); and
- Region 6: Huntsville (38.23%).

EXHIBIT 2

Highest Concentration of Residence Homesteads Subject to Tax Limitations, by ESC



	R4: Houston	R10: Richardson	R11: Fort Worth	R13: Austin	R20: San Antonio	R6: Huntsville	R1: Edinburg	R7: Kilgore	R12: Waco	R19: El Paso
Total HS	1.35 M	909,369	830,090	722,298	514,935	329,923	300,074	286,457	210,719	186,752
Tax Limitation	459,142	314,879	263,091	245,754	212,023	126,123	115,734	107,789	73,216	69,965

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

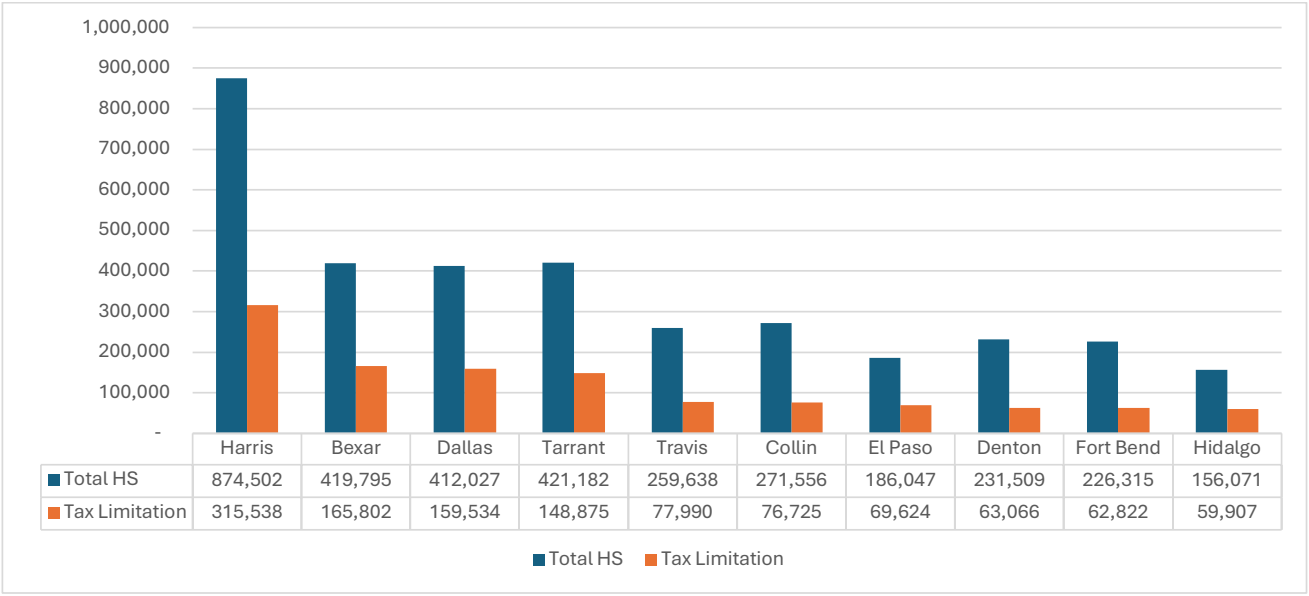
County Summary

Exhibit 3 shows the 10 counties with the highest concentration of qualified residence homesteads within each county with Tax Code Section 11.26 tax limitations. As reported, Bexar County has 419,795 qualified residence homesteads, and of those, 165,802 (39.50%) have Tax Code Section 11.26 limitations. The highest concentrations are in:

- Bexar County (39.50%);
- Dallas County (38.72%); and
- Hidalgo County (38.38%).

EXHIBIT 3

Highest Concentration of Residence Homesteads Subject to Tax Limitations, by County



	Harris	Bexar	Dallas	Tarrant	Travis	Collin	El Paso	Denton	Fort Bend	Hidalgo
Total HS	874,502	419,795	412,027	421,182	259,638	271,556	186,047	231,509	226,315	156,071
Tax Limitation	315,538	165,802	159,534	148,875	77,990	76,725	69,624	63,066	62,822	59,907

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

Residence Homesteads of Elderly or Disabled Subject to Tax Deferrals or Abatements

Tax Code Section 33.06 allows property owners who qualify for the age 65 or older or disabled exemption or the disabled veteran exemption to defer paying property taxes on their residence homestead. It also authorizes the property owner to abate a suit to collect delinquent taxes. Interest accrues at 5% annually, and the total amount of deferred or abated taxes and interest, including any accrued penalty and interest on delinquent taxes, becomes due when the property owner no longer owns or occupies the property as their residence homestead.

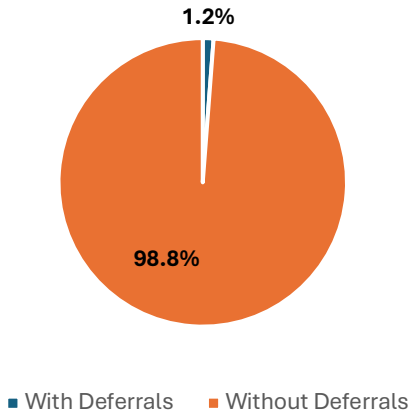
Statewide Summary

Deferrals

Of the 6,507,823 qualified residence homesteads reported statewide for 2026, 78,456 had a Tax Code Section 33.06 deferral. **Exhibit 4** shows that these properties represent 1.2% of all qualified residence homesteads statewide.

EXHIBIT 4

Residence Homesteads Subject to Tax Deferrals, Statewide



Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

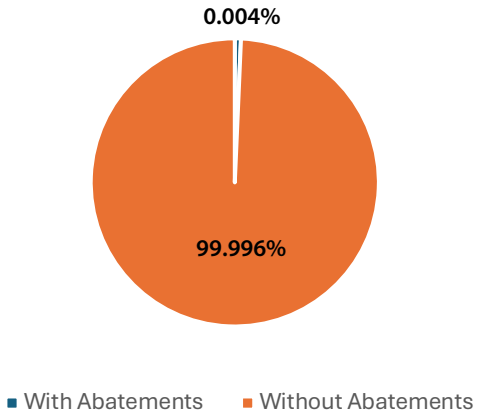
Appendix C provides a statewide comparison of the number of qualified residence homesteads subject to Tax Code Section 33.06 deferrals in each ESC region and its percentage of the statewide total. **Appendix D** provides a statewide comparison of the number of qualified residence homesteads subject to Tax Code Section 33.06 deferrals in each county and its percentage of the statewide total.

Abatements

Of the 6,507,823 qualified residence homesteads reported statewide for 2026, 286 had a Tax Code Section 33.06 abatement. **Exhibit 5** shows that these properties represent 0.004% of all qualified residence homesteads statewide.

EXHIBIT 5

Residence Homesteads Subject to Tax Abatements, Statewide



Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

Appendix E provides the total number of qualified residence homesteads subject to Tax Code Section 33.06 abatements in each ESC region and its percentage of the statewide total limitations. **Appendix F** provides the number of qualified residence homesteads subject to Tax Code Section 33.06 abatements in each county and its percentage of the statewide total.

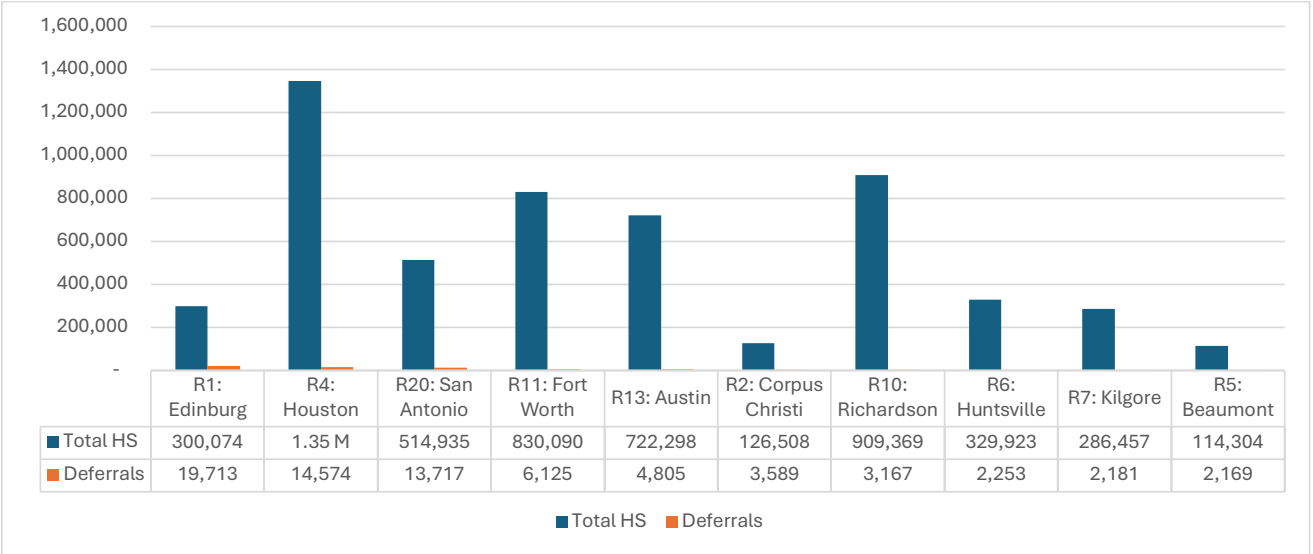
Education Service Center Summary

Exhibit 6 shows the 10 ESC regions with the highest concentration of qualified residence homesteads within each ESC region subject to Tax Code Section 33.06 tax deferrals. As reported, Region 1: Edinburg has 300,074 qualified residence homesteads, and of those, 19,713 (6.57%) have Tax Code Section 33.06 deferrals. The highest concentrations are in:

- Region 1: Edinburg (6.57%);
- Region 2: Corpus Christi (2.84%); and
- Region 20: San Antonio (2.66%).

EXHIBIT 6

Highest Concentration of Residence Homesteads Subject to Tax Deferrals, by ESC



	R1: Edinburg	R4: Houston	R20: San Antonio	R11: Fort Worth	R13: Austin	R2: Corpus Christi	R10: Richardson	R6: Huntsville	R7: Kilgore	R5: Beaumont
Total HS	300,074	1.35 M	514,935	830,090	722,298	126,508	909,369	329,923	286,457	114,304
Deferrals	19,713	14,574	13,717	6,125	4,805	3,589	3,167	2,253	2,181	2,169

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

As reported, only two ESC regions have Tax Code Section 33.06 abatements on qualified residence homesteads. Of the 186,752 qualified residence homesteads in R:19: El Paso, 45 (.02%) had abatements. Of the 1.35 million qualified residence homesteads in R4: Houston, 241 (0.03%) had abatements.

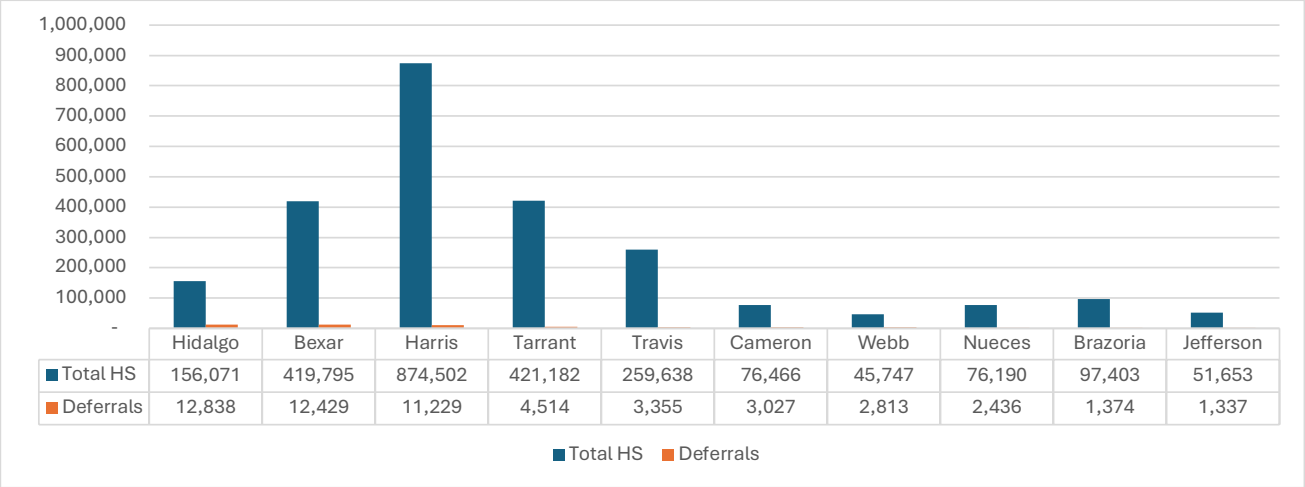
County Summary

Exhibit 7 shows the 10 counties with the highest concentration of qualified residence homesteads subject to Tax Code Section 33.06 deferrals. The highest concentrations are in:

- Hidalgo County (8.23%);
- Webb County (6.15%); and
- Cameron County (3.96%).

EXHIBIT 7

Highest Concentration of Residence Homesteads Subject to Tax Deferrals, by County



	Hidalgo	Bexar	Harris	Tarrant	Travis	Cameron	Webb	Nueces	Brazoria	Jefferson
Total HS	156,071	419,795	874,502	421,182	259,638	76,466	45,747	76,190	97,403	51,653
Deferrals	12,838	12,429	11,229	4,514	3,355	3,027	2,813	2,436	1,374	1,337

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

Only two counties reported qualified residence homesteads subject to Tax Code Section 33.06 abatements. As reported, El Paso County has 186,047 qualified residence homesteads, and of those, 45 (0.02%) have Tax Code Section 33.06 abatements. Harris County has 874,502 qualified residence homesteads and 241 (0.03%) have Tax Code Section 33.06 abatements.

Appreciating Residence Homesteads Subject to Tax Deferrals or Abatements

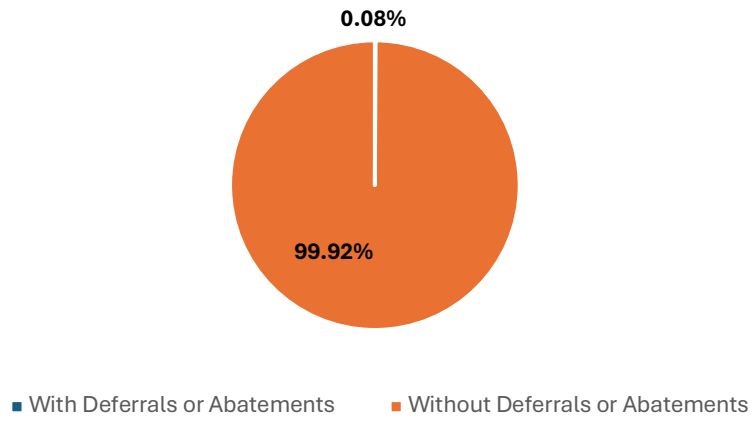
Tax Code Section 33.065 allows property owners to defer or abate a suit to collect delinquent taxes if the qualified residence homestead's appraised value increases by more than 5%, plus the value of any new improvements, over the previous year. Interest accrues at 8% annually, and the total amount of deferred or abated taxes and interest, including any accrued penalty and interest on delinquent taxes, becomes due when the property owner no longer owns or occupies the property as their qualified residence homestead.

Statewide Summary

Of the 6,507,823 qualified residence homesteads reported statewide by appraisal districts for 2026, 5,195 were appreciating homesteads with Tax Code Section 33.065 deferrals or abatements. **Exhibit 8** shows that these properties represent 0.08% of all qualified residence homesteads statewide.

EXHIBIT 8

Appreciating Residence Homesteads Subject to Tax Deferrals or Abatements, Statewide



Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

Appendix G provides a statewide comparison of the number of qualified appreciating residence homesteads subject to Tax Code Section 33.065 deferrals or abatements in each ESC region and its percentage of the statewide total. **Appendix H** provides a statewide comparison of the total number of qualified appreciating residence homesteads subject to a Tax Code Section 33.065 deferral or abatement in each county and its percentage of the statewide total.

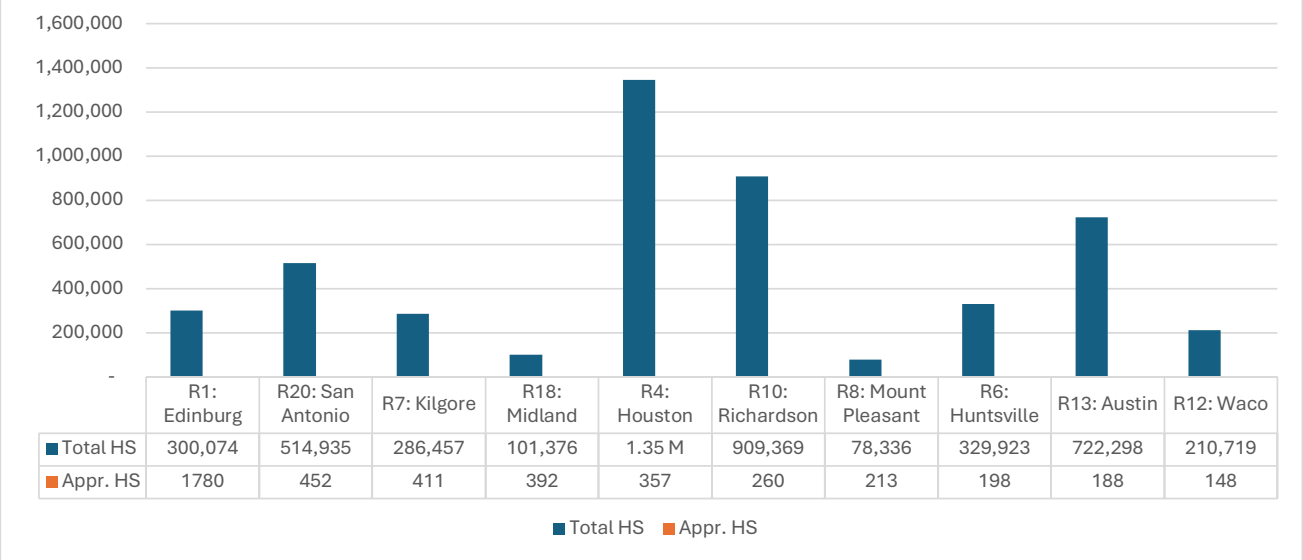
Education Service Center Summary

Exhibit 9 shows the 10 ESC regions with the highest concentration of qualified appreciating residence homesteads within each ESC subject to Tax Code Section 33.065 deferrals or abatements. As reported, Region 1: Edinburg has 300,074 qualified residence homesteads, and of those, 1,780 (0.59%) have Tax Code Section 33.065 deferrals or abatements. The highest concentrations are in:

- Region 1: Edinburg (0.59%);
- Region 18: Midland (0.39%); and
- Region 8: Mount Pleasant (0.27%).

EXHIBIT 9

Highest Concentration of Appreciating Residence Homesteads Subject to Tax Deferrals or Abatements, by ESC



	R1: Edinburg	R20: San Antonio	R7: Kilgore	R18: Midland	R4: Houston	R10: Richardson	R8: Mount Pleasant	R6: Huntsville	R13: Austin	R12: Waco
Total HS	300,074	514,935	286,457	101,376	1.35 M	909,369	78,336	329,923	722,298	210,719
Appr. HS	1780	452	411	392	357	260	213	198	188	148

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

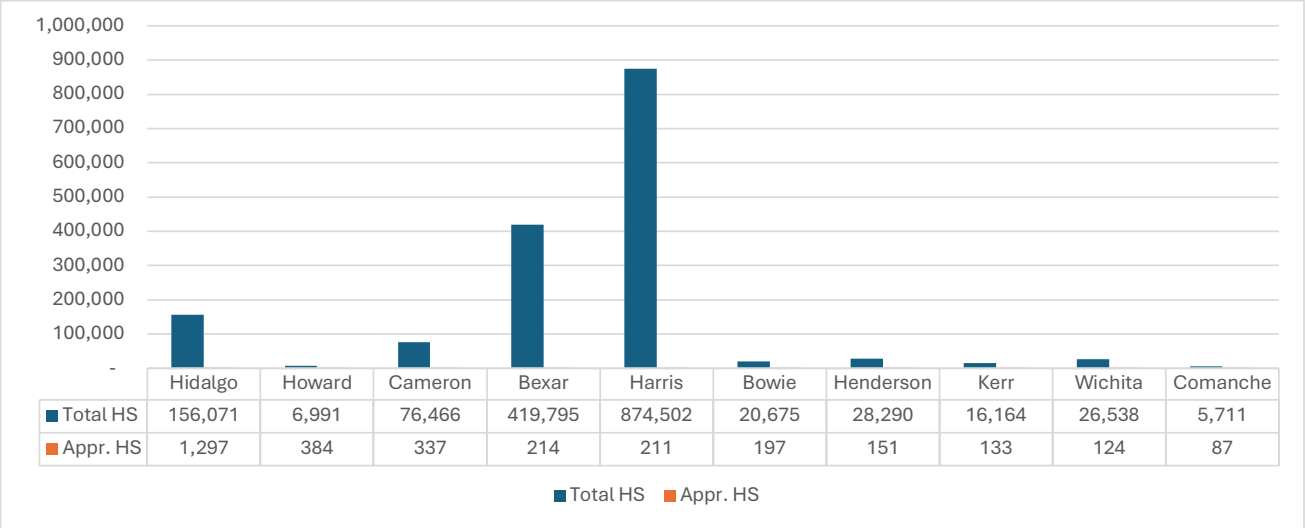
County Summary

Exhibit 10 shows the 10 counties with the highest concentration of qualified appreciating residence homesteads within each county subject to Tax Code Section 33.065 deferrals or abatements. As reported, Howard County has 6,991 qualified appreciating residence homesteads, and of those, 384 (5.49%) are subject to Tax Code Section 33.065 deferrals or abatements. The highest concentrations are in:

- Howard County (5.49%);
- Comanche County (1.52%); and
- Bowie County (0.95%).

EXHIBIT 10

Highest Percentage of Appreciating Residence Homesteads Subject to Tax Deferrals or Abatements, by County



	Hidalgo	Howard	Cameron	Bexar	Harris	Bowie	Henderson	Kerr	Wichita	Comanche
Total HS	156,071	6,991	76,466	419,795	874,502	20,675	28,290	16,164	26,538	5,711
Appr. HS	1,297	384	337	214	211	197	151	133	124	87

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

Conclusion

In tax year 2026, appraisal districts reported 6,507,823 qualified residence homesteads statewide. Of the 6,507,823 residence homesteads:

- 35.37% of qualified residence homesteads are subject to the limitation on tax increases for individuals age 65 or older or disabled under Tax Code Section 11.26;
- 1.21% of qualified residence homesteads have deferred the collection of a tax because the property owner is 65 or older, disabled, or a disabled veteran under Tax Code Section 33.06;
- 0.69% of qualified residence homesteads have abated a suit to collect a delinquent tax or abated a tax foreclosure sale because the property owner is 65 or older, disabled, or a disabled veteran under Tax Code Section 33.06; and
- 0.08% appreciating residence homesteads had a deferral for the collection of tax or an abated suit to collect a delinquent tax in the preceding tax year under Tax Code Section 33.065.

Local appraisal districts reported this data to our office at the time of their EARS submissions. As tax rate elections have not yet occurred, the data in this report is subject to change. **Appendices A** through **H** provide the total number of qualified residence homesteads for each ESC region and county. You can also download a spreadsheet with the data referenced in this report at comptroller.texas.gov/taxes/property-tax/appraisal-tax-limitations.php.

APPENDIX A

Residence Homesteads Subject to Tax Limitations, by ESC Region

ESC Region	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Region 1 – Edinburg	115,734	5.03%
Region 2 – Corpus Christi	56,987	2.48%
Region 3 – Victoria	28,877	1.25%
Region 4 – Houston	459,142	19.95%
Region 5 – Beaumont	51,104	2.22%
Region 6 – Huntsville	126,123	5.48%
Region 7 – Kilgore	107,789	4.68%
Region 8 – Mount Pleasant	32,023	1.39%
Region 9 – Wichita Falls	18,486	0.80%
Region 10 – Richardson	314,879	13.68%
Region 11 – Fort Worth	263,091	11.43%
Region 12 – Waco	73,216	3.18%
Region 13 – Austin	245,754	10.68%
Region 14 – Abilene	23,097	1.00%
Region 15 – San Angelo	23,430	1.02%
Region 16 – Amarillo	30,250	1.31%
Region 17 – Lubbock	34,966	1.52%
Region 18 – Midland	14,698	0.64%
Region 19 – El Paso	69,965	3.04%
Region 20 – San Antonio	212,023	9.21%

Note: Data is as reported to our office as of Oct. 26, 2026. Data will change as we receive and verify additional reports.

APPENDIX B

Residence Homesteads Subject to Tax Limitations, by County

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Anderson County	7,126	0.31%
Andrews County	1,340	0.06%
Angelina County	9,203	0.40%
Aransas County	4,362	0.19%
Archer County	192	0.01%
Armstrong County	32	0.00%
Atascosa County	5,597	0.24%
Austin County	1,435	0.06%
Bailey County	633	0.03%
Bandera County	4,159	0.18%
Bastrop County	8,480	0.37%
Baylor County	131	0.01%
Bee County	2,616	0.11%
Bell County	19,925	0.87%
Bexar County	165,802	7.20%
Blanco County	3,177	0.14%
Borden County	-	0.00%
Bosque County	3,116	0.14%
Bowie County	9,288	0.40%
Brazoria County	32,197	1.40%
Brazos County	14,334	0.62%
Brewster County	1,323	0.06%
Briscoe County	1	0.00%
Brooks County	669	0.03%
Brown County	6,592	0.29%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Burleson County	4,154	0.18%
Burnet County	9,217	0.40%
Caldwell County	5,056	0.22%
Calhoun County	2,746	0.12%
Callahan County	986	0.04%
Cameron County	32,789	1.42%
Camp County	1,740	0.08%
Carson County	34	0.00%
Cass County	4,564	0.20%
Castro County	614	0.03%
Chambers County	612	0.03%
Cherokee County	8,156	0.35%
Childress County	13	0.00%
Clay County	165	0.01%
Cochran County	238	0.01%
Coke County	7	0.00%
Coleman County	45	0.00%
Collin County	76,725	3.33%
Collingsworth County	14	0.00%
Colorado County	3,587	0.16%
Comal County	24,799	1.08%
Comanche County	3,576	0.16%
Concho County	169	0.01%
Cooke County	5,514	0.24%
Coryell County	6,536	0.28%
Cottle County	-	0.00%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Crane County	7	0.00%
Crockett County	-	0.00%
Crosby County	21	0.00%
Culberson County	-	0.00%
Dallam County	432	0.02%
Dallas County	159,534	6.93%
Dawson County	42	0.00%
Deaf Smith County	1,546	0.07%
Delta County	1,134	0.05%
Denton County	63,066	2.74%
Dewitt County	341	0.01%
Dickens County	4	0.00%
Dimmit County	1,039	0.05%
Donley County	10	0.00%
Duval County	1,117	0.05%
Eastland County	255	0.01%
Ector County	1,093	0.05%
Edwards County	549	0.02%
Ellis County	18,336	0.80%
El Paso County	69,624	3.02%
Erath County	3,039	0.13%
Falls County	2,239	0.10%
Fannin County	2,805	0.12%
Fayette County	6,895	0.30%
Fisher County	14	0.00%
Floyd County	140	0.01%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Foard County	1	0.00%
Fort Bend County	62,822	2.73%
Franklin County	336	0.01%
Freestone County	507	0.02%
Frio County	94	0.00%
Gaines County	1,372	0.06%
Galveston County	31,741	1.38%
Garza County	440	0.02%
Gillespie County	5,174	0.22%
Glasscock County	5	0.00%
Goliad County	68	0.00%
Gonzales County	352	0.02%
Gray County	93	0.00%
Grayson County	19,932	0.87%
Gregg County	2,170	0.09%
Grimes County	5,275	0.23%
Guadalupe County	17,598	0.76%
Hale County	2,980	0.13%
Hall County	2	0.00%
Hamilton County	706	0.03%
Hansford County	32	0.00%
Hardeman County	6	0.00%
Hardin County	7,181	0.31%
Harris County	315,538	13.71%
Harrison County	10,255	0.45%
Hartley County	286	0.01%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Haskell County	31	0.00%
Hays County	21,162	0.92%
Hemphill County	23	0.00%
Henderson County	15,325	0.67%
Hidalgo County	59,907	2.60%
Hill County	6,122	0.27%
Hockley County	2,281	0.10%
Hood County	9,169	0.40%
Hopkins County	2,552	0.11%
Houston County	355	0.02%
Howard County	2,609	0.11%
Hudspeth County	341	0.01%
Hunt County	14,449	0.63%
Hutchinson County	85	0.00%
Irion County	18	0.00%
Jack County	107	0.00%
Jackson County	2,115	0.09%
Jasper County	6,162	0.27%
Jeff Davis County	85	0.00%
Jefferson County	22,062	0.96%
Jim Hogg County	8	0.00%
Jim Wells County	4,018	0.17%
Johnson County	4,849	0.21%
Jones County	156	0.01%
Karnes County	143	0.01%
Kaufman County	12,874	0.56%
Kendall County	7,155	0.31%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Kenedy County	19	0.00%
Kent County	6	0.00%
Kerr County	10,469	0.45%
Kimble County	978	0.04%
King County	-	0.00%
Kinney County	537	0.02%
Kleberg County	2,919	0.13%
Knox County	33	0.00%
Lamar County	7,059	0.31%
Lamb County	1,214	0.05%
Lampasas County	3,327	0.14%
La Salle County	564	0.02%
Lavaca County	5,368	0.23%
Lee County	3,857	0.17%
Leon County	355	0.02%
Liberty County	9,873	0.43%
Limestone County	3,308	0.14%
Lipscomb County	20	0.00%
Live Oak County	113	0.00%
Llano County	5,209	0.23%
Loving County	-	0.00%
Lubbock County	23,939	1.04%
Lynn County	68	0.00%
Madison County	2,223	0.10%
Marion County	156	0.01%
Martin County	17	0.00%
Mason County	876	0.04%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Matagorda County	4,389	0.19%
Maverick County	4,670	0.20%
McCulloch County	112	0.00%
McLennan County	26,029	1.13%
McMullen County	119	0.01%
Medina County	6,828	0.30%
Menard County	25	0.00%
Midland County	6,650	0.29%
Milam County	5,540	0.24%
Mills County	469	0.02%
Mitchell County	881	0.04%
Montague County	2,087	0.09%
Montgomery County	58,263	2.53%
Moore County	1,505	0.07%
Morris County	139	0.01%
Motley County	19	0.00%
Nacogdoches County	7,942	0.35%
Navarro County	932	0.04%
Newton County	2,299	0.10%
Nolan County	97	0.00%
Nueces County	33,505	1.46%
Ochiltree County	85	0.00%
Oldham County	62	0.00%
Orange County	9,311	0.40%
Palo Pinto County	2,488	0.11%
Panola County	173	0.01%
Parker County	15,115	0.66%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Parmer County	980	0.04%
Pecos County	60	0.00%
Polk County	7,725	0.34%
Potter County	8,780	0.38%
Presidio County	702	0.03%
Rains County	2,823	0.12%
Randall County	14,594	0.63%
Reagan County	4	0.00%
Real County	688	0.03%
Red River County	1,572	0.07%
Reeves County	609	0.03%
Refugio County	59	0.00%
Roberts County	30	0.00%
Robertson County	2,456	0.11%
Rockwall County	10,224	0.44%
Runnels County	543	0.02%
Rusk County	603	0.03%
Sabine County	1,013	0.04%
San Augustine County	55	0.00%
San Jacinto County	4,825	0.21%
San Patricio County	7,530	0.33%
San Saba County	115	0.00%
Schleicher County	458	0.02%
Scurry County	1,736	0.08%
Shackelford County	473	0.02%
Shelby County	3,819	0.17%
Sherman County	10	0.00%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Smith County	12,909	0.56%
Somervell County	990	0.04%
Starr County	4,921	0.21%
Stephens County	577	0.03%
Sterling County	7	0.00%
Stonewall County	6	0.00%
Sutton County	366	0.02%
Swisher County	946	0.04%
Tarrant County	148,875	6.47%
Taylor County	14,309	0.62%
Terrell County	140	0.01%
Terry County	1,025	0.04%
Throckmorton County	8	0.00%
Titus County	3,483	0.15%
Tom Green County	8,155	0.35%
Travis County	77,990	3.39%
Trinity County	3,290	0.14%
Tyler County	4,089	0.18%
Upshur County	6,554	0.28%
Upton County	5	0.00%
Uvalde County	3,029	0.13%
Val Verde County	4,415	0.19%
Van Zandt County	9,223	0.40%
Victoria County	10,061	0.44%
Walker County	8,514	0.37%
Waller County	6,359	0.28%
Ward County	32	0.00%

County	Residence Homesteads with Tax Code Section 11.26 Limitation	Percent of Statewide Total
Washington County	7,379	0.32%
Webb County	15,359	0.67%
Wharton County	-	0.00%
Wheeler County	21	0.00%
Wichita County	12,594	0.55%
Wilbarger County	46	0.00%
Willacy County	1,690	0.07%
Williamson County	49,633	2.16%
Wilson County	7,450	0.32%
Winkler County	17	0.00%
Wise County	9,986	0.43%
Wood County	10,440	0.45%
Yoakum County	544	0.02%
Young County	3,116	0.14%
Zapata County	1,060	0.05%
Zavala County	1,097	0.05%

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

APPENDIX C

Residence Homesteads Subject to Tax Deferrals, by ESC

ESC Region	Residence Homesteads with Tax Code Section 33.06 Tax Deferrals	Percent of Statewide Total
Region 1 – Edinburg	19,713	25.13%
Region 2 – Corpus Christi	3,589	4.57%
Region 3 – Victoria	707	0.90%
Region 4 – Houston	14,574	18.58%
Region 5 – Beaumont	2,169	2.76%
Region 6 – Huntsville	2,253	2.87%
Region 7 – Kilgore	2,181	2.78%
Region 8 – Mount Pleasant	948	1.21%
Region 9 – Wichita Falls	697	0.89%
Region 10 – Richardson	3,167	4.04%
Region 11 – Fort Worth	6,125	7.81%
Region 12 – Waco	1,666	2.12%
Region 13 – Austin	4,805	6.12%
Region 14 – Abilene	441	0.56%
Region 15 – San Angelo	135	0.17%
Region 16 – Amarillo	440	0.56%
Region 17 – Lubbock	96	0.12%
Region 18 – Midland	586	0.75%
Region 19 – El Paso	447	0.57%
Region 20 – San Antonio	13,717	17.48%

Note: Data is as reported to our office as of Oct. 26, 2026. Data will change as we receive and verify additional reports.

APPENDIX D

Residence Homesteads Subject to Tax Deferrals, by County

Only counties with deferrals are included. If a county is not listed, no abatements were reported to our office.

County	Residence Homesteads with Tax Code Section 33.06 Deferrals	Percent of Statewide Total
Anderson County	173	0.22%
Andrews County	118	0.15%
Angelina County	634	0.81%
Aransas County	179	0.23%
Armstrong County	1	0.00%
Atascosa County	304	0.39%
Bandera County	61	0.08%
Bee County	114	0.15%
Bexar County	12,429	15.84%
Blanco County	40	0.05%
Bowie County	853	1.09%
Brazoria County	1,374	1.75%
Brazos County	28	0.04%
Brewster County	38	0.05%
Brooks County	94	0.12%
Brown County	126	0.16%
Burleson County	40	0.05%
Burnet County	6	0.01%
Caldwell County	161	0.21%
Calhoun County	6	0.01%
Cameron County	3,027	3.86%
Camp County	4	0.01%
Cass County	6	0.01%
Castro County	18	0.02%
Cherokee County	140	0.18%

County	Residence Homesteads with Tax Code Section 33.06 Deferrals	Percent of Statewide Total
Childress County	1	0.00%
Clay County	3	0.00%
Cochran County	5	0.01%
Coleman County	5	0.01%
Collin County	1,099	1.40%
Collingsworth County	3	0.00%
Colorado County	97	0.12%
Comal County	345	0.44%
Comanche County	67	0.09%
Cooke County	237	0.30%
Coryell County	59	0.08%
Deaf Smith County	28	0.04%
Delta County	12	0.02%
Denton County	1,197	1.53%
Dimmit County	66	0.08%
Duval County	108	0.14%
Eastland County	8	0.01%
Ector County	1	0.00%
Edwards County	1	0.00%
Ellis County	216	0.28%
El Paso County	441	0.56%
Falls County	89	0.11%
Fayette County	76	0.10%
Gaines County	3	0.00%
Galveston County	1,246	1.59%
Garza County	1	0.00%
Gillespie County	10	0.01%

County	Residence Homesteads with Tax Code Section 33.06 Deferrals	Percent of Statewide Total
Grayson County	596	0.76%
Guadalupe County	535	0.68%
Hardin County	274	0.35%
Harris County	11,229	14.31%
Haskell County	1	0.00%
Henderson County	520	0.66%
Hidalgo County	12,838	16.36%
Hill County	367	0.47%
Hockley County	71	0.09%
Houston County	5	0.01%
Howard County	366	0.47%
Hudspeth County	6	0.01%
Hunt County	645	0.82%
Jasper County	345	0.44%
Jefferson County	1,337	1.70%
Jim Wells County	24	0.03%
Jones County	4	0.01%
Kaufman County	503	0.64%
Kendall County	196	0.25%
Kerr County	301	0.38%
Kinney County	1	0.00%
Kleberg County	240	0.31%
Lampasas County	26	0.03%
La Salle County	18	0.02%
Lavaca County	5	0.01%
Lee County	39	0.05%
Liberty County	489	0.62%

County	Residence Homesteads with Tax Code Section 33.06 Deferrals	Percent of Statewide Total
Limestone County	94	0.12%
Llano County	39	0.05%
Lynn County	4	0.01%
Madison County	42	0.05%
Martin County	1	0.00%
Mason County	2	0.00%
Matagorda County	85	0.11%
Maverick County	108	0.14%
McCulloch County	1	0.00%
McLennan County	1,031	1.31%
Medina County	174	0.22%
Milam County	126	0.16%
Mitchell County	12	0.02%
Montgomery County	1,047	1.33%
Moore County	6	0.01%
Nacogdoches County	41	0.05%
Newton County	9	0.01%
Nolan County	1	0.00%
Nueces County	2,436	3.10%
Parmer County	3	0.00%
Polk County	467	0.60%
Potter County	236	0.30%
Presidio County	7	0.01%
Rains County	40	0.05%
Randall County	138	0.18%
Real County	17	0.02%
Red River County	67	0.09%

County	Residence Homesteads with Tax Code Section 33.06 Deferrals	Percent of Statewide Total
Reeves County	55	0.07%
Robertson County	39	0.05%
Rockwall County	108	0.14%
San Jacinto County	282	0.36%
San Patricio County	394	0.50%
Scurry County	8	0.01%
Shackelford County	8	0.01%
Shelby County	115	0.15%
Sherman County	1	0.00%
Starr County	867	1.11%
Swisher County	5	0.01%
Tarrant County	4,514	5.75%
Taylor County	332	0.42%
Terry County	12	0.02%
Titus County	6	0.01%
Travis County	3,355	4.28%
Trinity County	49	0.06%
Tyler County	204	0.26%
Upshur County	422	0.54%
Uvalde County	93	0.12%
Van Zandt County	7	0.01%
Victoria County	514	0.66%
Walker County	1	0.00%
Waller County	236	0.30%
Washington County	127	0.16%
Webb County	2,813	3.59%
Wichita County	686	0.87%

County	Residence Homesteads with Tax Code Section 33.06 Deferrals	Percent of Statewide Total
Willacy County	130	0.17%
Williamson County	3	0.00%
Wilson County	102	0.13%
Wise County	177	0.23%
Wood County	89	0.11%
Young County	8	0.01%
Zapata County	38	0.05%
Zavala County	43	0.05%

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

APPENDIX E

Residence Homesteads Subject to Tax Abatements, by ESC

ESC Region	Residence Homesteads with Tax Code Section 33.06 Tax Abatements	Percent of Statewide Total
Region 1 – Edinburg	0	0.00%
Region 2 – Corpus Christi	0	0.00%
Region 3 – Victoria	0	0.00%
Region 4 – Houston	241	84.27%
Region 5 – Beaumont	0	0.00%
Region 6 – Huntsville	0	0.00%
Region 7 – Kilgore	0	0.00%
Region 8 – Mount Pleasant	0	0.00%
Region 9 – Wichita Falls	0	0.00%
Region 10 – Richardson	0	0.00%
Region 11 – Fort Worth	0	0.00%
Region 12 – Waco	0	0.00%
Region 13 – Austin	0	0.00%
Region 14 – Abilene	0	0.00%
Region 15 – San Angelo	0	0.00%
Region 16 – Amarillo	0	0.00%
Region 17 – Lubbock	0	0.00%
Region 18 – Midland	0	0.00%
Region 19 – El Paso	45	15.73%
Region 20 – San Antonio	0	0.00%

Note: Data is as reported to our office as of Oct. 26, 2026. Data will change as we receive and verify additional reports.

APPENDIX F

Residence Homesteads Subject to Tax Abatements, by County

Only counties with abatements are included. If a county is not listed, no abatements were reported to our office.

County	Residence Homesteads with Tax Code Section 33.06 Abatements	Percent of Statewide Total
El Paso County	45	15.73%
Harris County	241	84.27%

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

APPENDIX G

Appreciating Residence Homesteads Subject to Tax Deferrals or Abatements, by ESC

ESC Region	Residence Homesteads with Tax Code Section 33.065 Tax Deferrals or Abatements	Percent of Statewide Total
Region 1 – Edinburg	1780	34.26%
Region 2 – Corpus Christi	110	2.12%
Region 3 – Victoria	79	1.52%
Region 4 – Houston	357	6.87%
Region 5 – Beaumont	72	1.39%
Region 6 – Huntsville	198	3.81%
Region 7 – Kilgore	411	7.91%
Region 8 – Mount Pleasant	213	4.10%
Region 9 – Wichita Falls	131	2.52%
Region 10 – Richardson	260	5.00%
Region 11 – Fort Worth	132	2.54%
Region 12 – Waco	148	2.85%
Region 13 – Austin	188	3.62%
Region 14 – Abilene	116	2.23%
Region 15 – San Angelo	41	0.79%
Region 16 – Amarillo	13	0.25%
Region 17 – Lubbock	27	0.52%
Region 18 – Midland	392	7.55%
Region 19 – El Paso	75	1.44%
Region 20 – San Antonio	452	8.70%

Note: Data is as reported to our office as of Oct. 26, 2026.
Data will change as we receive and verify additional reports.

APPENDIX H

Appreciating Residence Homesteads Subject to Tax Deferrals or Abatements, by County

Only counties with appreciating residence homesteads subject to deferrals or abatements are included. If a county is not listed, no abatements were reported to our office.

County	Residence Homesteads with Tax Code Section 33.065 Deferrals or Abatements	Percent of Statewide Total
Anderson County	36	0.69%
Andrews County	5	0.10%
Angelina County	45	0.87%
Aransas County	15	0.29%
Atascosa County	17	0.33%
Bandera County	4	0.08%
Bee County	13	0.25%
Bexar County	214	4.12%
Blanco County	10	0.19%
Bowie County	197	3.79%
Brazoria County	45	0.87%
Brazos County	2	0.04%
Brewster County	2	0.04%
Brown County	21	0.40%
Burleson County	18	0.35%
Burnet County	4	0.08%
Caldwell County	28	0.54%
Cameron County	337	6.49%
Cass County	1	0.02%
Castro County	4	0.08%
Cherokee County	18	0.35%
Cochran County	9	0.17%
Coleman County	7	0.13%

County	Residence Homesteads with Tax Code Section 33.065 Deferrals or Abatements	Percent of Statewide Total
Collin County	35	0.67%
Colorado County	7	0.13%
Comal County	22	0.42%
Comanche County	87	1.67%
Cooke County	8	0.15%
Coryell County	27	0.52%
Crosby County	1	0.02%
Dawson County	1	0.02%
Deaf Smith County	2	0.04%
Denton County	83	1.60%
Dimmit County	8	0.15%
Donley County	2	0.04%
Duval County	2	0.04%
Edwards County	9	0.17%
Ellis County	29	0.56%
El Paso County	75	**1.44%**
Falls County	6	0.12%
Fayette County	22	0.42%
Galveston County	26	0.50%
Garza County	1	0.02%
Gillespie County	2	0.04%
Grayson County	85	1.64%
Guadalupe County	34	0.65%
Hardeman County	1	0.02%
Hardin County	12	0.23%
Harris County	211	4.06%
Harrison County	1	0.02%

County	Residence Homesteads with Tax Code Section 33.065 Deferrals or Abatements	Percent of Statewide Total
Henderson County	151	2.91%
Hidalgo County	1,297	24.97%
Hill County	43	0.83%
Hockley County	8	0.15%
Howard County	384	7.39%
Hunt County	85	1.64%
Jasper County	12	0.23%
Jefferson County	34	0.65%
Jones County	1	0.02%
Kaufman County	22	0.42%
Kendall County	16	0.31%
Kerr County	133	2.56%
Kleberg County	24	0.46%
Lamb County	1	0.02%
Lampasas County	3	0.06%
La Salle County	1	0.02%
Lavaca County	6	0.12%
Lee County	16	0.31%
Liberty County	42	0.81%
Limestone County	15	0.29%
Llano County	10	0.19%
Lynn County	1	0.02%
Madison County	14	0.27%
Mason County	3	0.06%
Matagorda County	16	0.31%
Maverick County	16	0.31%
McLennan County	54	1.04%

County	Residence Homesteads with Tax Code Section 33.065 Deferrals or Abatements	Percent of Statewide Total
Medina County	25	0.48%
Milam County	17	0.33%
Mitchell County	5	0.10%
Montgomery County	60	1.15%
Moore County	1	0.02%
Nacogdoches County	4	0.08%
Nueces County	44	0.85%
Polk County	20	0.38%
Potter County	3	0.06%
Rains County	14	0.27%
Randal County	1	0.02%
Red River County	14	0.27%
Robertson County	10	0.19%
Rockwall County	4	0.08%
San Jacinto County	7	0.13%
San Patricio County	12	0.23%
Shelby County	28	0.54%
Starr County	12	0.23%
Sutton County	1	0.02%
Tarrant County	19	0.37%
Taylor County	23	0.44%
Terrell County	1	0.02%
Terry County	5	0.10%
Throckmorton County	1	0.02%
Titus County	1	0.02%
Travis County	24	0.46%
Trinity County	21	0.40%

County	Residence Homesteads with Tax Code Section 33.065 Deferrals or Abatements	Percent of Statewide Total
Tyler County	14	0.27%
Upshur County	78	1.50%
Uvalde County	2	0.04%
Victoria County	50	0.96%
Waller County	33	0.64%
Washington County	29	0.56%
Webb County	79	1.52%
Wichita County	124	2.39%
Wilbarger County	5	0.10%
Willacy County	54	1.04%
Wilson County	15	0.29%
Wise County	22	0.42%
Wood County	36	0.69%
Zapata County	1	0.02%
Zavala County	17	0.33%

Note: Data is as reported to our office as of Oct. 26, 2026. Data will change as we receive and verify additional reports.