

1-1 By: Bonnen, Button, Thierry H.B. No. 3629
 1-2 (Senate Sponsor - Taylor)
 1-3 (In the Senate - Received from the House May 13, 2021;
 1-4 May 14, 2021, read first time and referred to Committee on Local
 1-5 Government; May 22, 2021, reported favorably by the following
 1-6 vote: Yeas 8, Nays 0; May 22, 2021, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			

1-18 A BILL TO BE ENTITLED
 1-19 AN ACT

1-20 relating to the date a deferral or abatement of the collection of ad
 1-21 valorem taxes on the residence homestead of an elderly or disabled
 1-22 person or disabled veteran expires.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 33.06, Tax Code, is amended by amending
 1-25 Subsections (b), (c), (c-1), and (f) to read as follows:

1-26 (b) To obtain a deferral, an individual must file with the
 1-27 chief appraiser for the appraisal district in which the property is
 1-28 located an affidavit stating the facts required to be established
 1-29 by Subsection (a). The chief appraiser shall notify each taxing
 1-30 unit participating in the district of the filing. After an
 1-31 affidavit is filed under this subsection, a taxing unit may not file
 1-32 suit to collect delinquent taxes on the property and the property
 1-33 may not be sold at a sale to foreclose the tax lien until the 181st
 1-34 day after the date the collector for the taxing unit delivers a
 1-35 notice of delinquency of the taxes following the date the
 1-36 individual no longer owns and occupies the property as a residence
 1-37 homestead.

1-38 (c) To obtain an abatement of a pending suit, the individual
 1-39 must file in the court in which suit is pending an affidavit stating
 1-40 the facts required to be established by Subsection (a). If no
 1-41 controverting affidavit is filed by the taxing unit filing suit or
 1-42 if, after a hearing, the court finds the individual is entitled to
 1-43 the deferral, the court shall abate the suit until the 181st day
 1-44 after the date the collector for the taxing unit delivers a notice
 1-45 of delinquency of the taxes following the date the individual no
 1-46 longer owns and occupies the property as a residence homestead. The
 1-47 clerk of the court shall deliver a copy of the judgment abating the
 1-48 suit to the chief appraiser of each appraisal district that
 1-49 appraises the property.

1-50 (c-1) To obtain an abatement of a pending sale to foreclose
 1-51 the tax lien, the individual must deliver an affidavit stating the
 1-52 facts required to be established by Subsection (a) to the chief
 1-53 appraiser of each appraisal district that appraises the property,
 1-54 the collector for the taxing unit that requested the order of sale
 1-55 or the attorney representing that taxing unit for the collection of
 1-56 delinquent taxes, and the officer charged with selling the property
 1-57 not later than the fifth day before the date of the sale. After an
 1-58 affidavit is delivered under this subsection, the property may not
 1-59 be sold at a tax sale until the 181st day after the date the
 1-60 collector for the taxing unit delivers a notice of delinquency of
 1-61 the taxes following the date the individual no longer owns and

2-1 occupies the property as a residence homestead. If property is sold
2-2 in violation of this section, the property owner may file a motion
2-3 to set aside the sale under the same cause number and in the same
2-4 court as a judgment reference in the order of sale. The motion must
2-5 be filed during the applicable redemption period as set forth in
2-6 Section 34.21(a) or, if the property is bid off to a taxing entity,
2-7 on or before the 180th day following the date the taxing unit's deed
2-8 is filed of record, whichever is later. This right is not
2-9 transferable to a third party.

2-10 (f) Notwithstanding the other provisions of this section,
2-11 if an individual who qualifies for a deferral or abatement of
2-12 collection of taxes on property as provided by this section dies,
2-13 the deferral or abatement continues in effect until the 181st day
2-14 after the date the collector for the taxing unit delivers a notice
2-15 of delinquency of the taxes following the date the surviving spouse
2-16 of the individual no longer owns and occupies the property as a
2-17 residence homestead if:

2-18 (1) the property was the residence homestead of the
2-19 deceased spouse when the deceased spouse died;

2-20 (2) the surviving spouse was 55 years of age or older
2-21 when the deceased spouse died; and

2-22 (3) the property was the residence homestead of the
2-23 surviving spouse when the deceased spouse died.

2-24 SECTION 2. This Act takes effect September 1, 2021.

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