

AN ACT

relating to the procedure for qualifying for an exemption from ad valorem taxation of the residence homestead of an elderly person.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.43(m), Tax Code, is amended to read as follows:

(m) Notwithstanding Subsections (a) and (k), if a person who receives an exemption under Section 11.13, other than an exemption under Section 11.13(c) or (d) for an individual 65 years of age or older, in a tax year becomes 65 years of age in the next tax year, the person is entitled to receive and the chief appraiser shall allow an exemption under Section 11.13(c) or (d) for an individual 65 years of age or older in that ~~[the]~~ next tax year on the same property without requiring the person to apply ~~[applying]~~ for or otherwise request the exemption if the person's ~~[person becomes 65 years of]~~ age is ~~[in that next year as]~~ shown by:

(1) information in the records of the appraisal district that was provided to the appraisal district by the individual in an application for an exemption under Section 11.13 on the property or in correspondence relating to the property; or

(2) the information provided by the Texas Department of Public Safety to the appraisal district under Section 521.049, Transportation Code.

SECTION 2. The change in law made by this Act applies only

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1 to an ad valorem tax year that begins on or after the effective date
2 of this Act.

3 SECTION 3. This Act takes effect January 1, 2024.

President of the Senate

Speaker of the House

I certify that H.B. No. 4077 was passed by the House on May 6, 2023, by the following vote: Yeas 133, Nays 1, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 4077 was passed by the Senate on May 19, 2023, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor