

By: Springer

S.B. No. 1801

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to a requirement that each appraisal district periodically  
3 confirm that recipients of residence homestead exemptions qualify  
4 for those exemptions.

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

6 SECTION 1. Section 11.43, Tax Code, is amended by adding  
7 Subsection (h-1) to read as follows:

8 (h-1) The chief appraiser of an appraisal district shall  
9 develop a program for the periodic review of each residence  
10 homestead exemption granted by the district under Section 11.13 to  
11 confirm that the recipient of the exemption still qualifies for the  
12 exemption. The program must require the chief appraiser to review  
13 each residence homestead exemption at least once every five tax  
14 years. The program may provide for the review to take place in  
15 phases, with a portion of the exemptions reviewed in each tax year.

16 SECTION 2. The chief appraiser of an appraisal district  
17 shall develop and implement the program required by Section  
18 11.43(h-1), Tax Code, as added by this Act, not later than January  
19 1, 2024. The program must provide that the first five-year review  
20 cycle required by that section begins on that date.

21 SECTION 3. This Act takes effect September 1, 2023.