

By: Davis of Harris

H.B. No. 3504

A BILL TO BE ENTITLED

1 AN ACT

2 relating to procedural and technical corrections and clarification
3 of the Property Tax Code, procedures for the seizure of property,
4 and distribution of tax sale proceeds.

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

6 SECTION 1. Section 33.06, Tax Code, is amended by amending
7 Subsection (a) through (f) and adding Subsection (g) to read as
8 follows:

9 Sec. 33.06. Deferred Collection of Taxes on Residence
10 Homestead of Elderly or Disabled Person (a) An individual is
11 entitled to defer collection of taxes, ~~or~~ abate a suit to collect a
12 delinquent tax, or abate the foreclosure of a tax lien if the
13 individual:

14 (1) is 65 or older or is disabled as defined by Section
15 11.13(m); and

16 (2) ~~owns and occupies as a residence homestead the~~
17 ~~property on which the tax subject to the suit is delinquent.~~

18 ~~(a) An individual is entitled to defer or abate a suit to~~
19 ~~collect a delinquent tax if the individual is 65 years of age or~~
20 ~~older~~ and the tax was imposed against property that the individual
21 owns and occupies as a residence homestead.

22 (b) To obtain a deferral, an individual must file with the
23 chief appraiser for the appraisal district in which the property is
24 located an affidavit stating the facts required to be established

1 by Subsection (a) of this section. The chief appraiser shall notify
2 each taxing unit participating in the district of the filing. After
3 an affidavit is filed under this subsection, a taxing unit may not
4 file suit to collect delinquent taxes on the property or foreclose
5 the tax lien through tax sale until the expiration of 181 days after
6 the individual no longer owns and occupies the property as a
7 residence homestead.

8 (c) To obtain an abatement of a pending suit, the individual
9 must file in the court in which suit is pending an affidavit stating
10 the facts required to be established by Subsection (a) of this
11 section. If no controverting affidavit is filed by the taxing unit
12 filing suit or if, after a hearing, the court finds the individual
13 is entitled to the deferral, the court shall abate the suit until
14 the expiration of 181 days after the individual no longer owns and
15 occupies the property as a residence homestead. The clerk of the
16 court shall deliver a copy of the judgment abating the suit to the
17 chief appraiser of each appraisal district that appraises the
18 property.

19 (d) To obtain an abatement of a pending foreclosure sale, an
20 individual must deliver a copy of the deferral affidavit filed with
21 the appraisal district to the tax assessor-collector or the
22 attorney of the unit that has requested the property be sold at
23 least five (5) days prior to the date of sale.

24 (~~de~~) A tax lien remains on the property and interest
25 continues to accrue during the period collection of taxes is
26 deferred or abated under this section. The annual interest rate
27 during the deferral or abatement period is eight percent instead of

1 the rate provided by Section 33.01. Interest and penalties that
2 accrued or that were incurred or imposed under Section 33.01 or
3 33.07 before the date the individual files the deferral affidavit
4 under Subsection (b) or the date the judgment abating the suit is
5 entered, as applicable, are preserved. A penalty under Section
6 33.01 is not incurred during a deferral or abatement period. The
7 additional penalty under Section 33.07 may be imposed and collected
8 only if the taxes for which collection is deferred or abated remain
9 delinquent on or after the 91 181st day after the date the deferral
10 or abatement period expires. A plea of limitation, laches, or want
11 of prosecution does not apply against the taxing unit because of
12 deferral or abatement of collection as provided by this section.

13 (ef) Each year the chief appraiser for each appraisal
14 district shall publicize in a manner reasonably designed to notify
15 all residents of the district or county of the provisions of this
16 section and, specifically, the method by which eligible persons may
17 obtain a deferral or abatement.

18 (g) If an individual who qualifies for the deferral or
19 abatement provided for by this section dies, the surviving spouse
20 of the individual is entitled to maintain the deferral or abatement
21 applicable to the residence homestead of the individual if the
22 surviving spouse qualifies for the exemption as set forth in
23 Section 11.13(q) of the Code.