

AN ACT

relating to certain ad valorem tax exemptions, payments, and refunds.

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

SECTION 1. Subsection (f), Section 1.111, Tax Code, is amended to read as follows:

(f) A property owner in writing filed with the appraisal district may direct the appraisal district, appraisal review board, and each taxing unit participating in the appraisal district to deliver all notices, tax bills, tax refunds, orders, and other communications relating to one or more specified items of the owner's property to a specified person instead of to the property owner. The instrument must clearly identify the person by name and give the person's address to which all notices, tax bills, tax refunds, orders, and other communications are to be delivered. The property owner may but is not required to designate the person's agent for other tax matters designated under Subsection (a) as the person to receive all notices, tax bills, tax refunds, orders, and other communications. The designation of an agent for other tax matters under Subsection (a) may also provide that the agent is the person to whom notices, tax bills, tax refunds, orders, and other communications are to be delivered under this subsection.

SECTION 2. Section 11.13, Tax Code, is amended by adding Subsection (s) to read as follows:

1       (s) A person who receives an exemption authorized by  
2 Subsection (c) or (d) for an individual 65 years of age or older for  
3 a tax year and who subsequently establishes a different residence  
4 homestead during the same tax year may not qualify for an exemption  
5 authorized by Subsection (c) or (d) for an individual 65 years of  
6 age or older on the subsequent residence homestead before January 1  
7 of the following tax year.

8       SECTION 3. Subsection (a), Section 11.431, Tax Code, is  
9 amended to read as follows:

10       (a) The chief appraiser shall accept and approve or deny an  
11 application for a residence homestead exemption after the deadline  
12 for filing it has passed if it is filed not later than one year after  
13 the delinquency date for the taxes on the homestead [~~were paid or~~  
14 ~~became delinquent, whichever is earlier~~].

15       SECTION 4. Subsection (a), Section 26.112, Tax Code, is  
16 amended to read as follows:

17       (a) If [~~Except as provided by Section 26.10(b), if~~] at any  
18 time during a tax year property is owned by an individual who  
19 qualifies for an exemption under Section 11.13(c) or (d) for an  
20 individual 65 years of age or older, the amount of the tax due on the  
21 property for the tax year is calculated as if the person qualified  
22 for the exemption on January 1 and continued to qualify for the  
23 exemption for the remainder of the tax year.

24       SECTION 5. Subsection (f), Section 26.15, Tax Code, is  
25 amended to read as follows:

26       (f) If a correction decreases the tax liability of a  
27 property owner after the owner or the owner's agent has been billed

1 for ~~[paid]~~ the tax, the taxing unit shall refund to the property  
2 owner the difference between the tax paid and the tax legally due,  
3 except as provided by Section 25.25(n). A refund under this  
4 subsection shall be made to the person who was the owner of the  
5 property on January 1 of the tax year in which the taxes were  
6 assessed unless otherwise specified by that person. The taxing  
7 unit shall make a refund under this subsection without requiring  
8 additional action by or documentation from the property owner, the  
9 property owner's agent, or the party who paid the taxes.

10 SECTION 6. Section 31.075, Tax Code, is amended by adding  
11 Subsection (c) to read as follows:

12 (c) A taxing unit may not require a property owner or the  
13 property owner's agent to provide a receipt issued under this  
14 subsection as evidence that a tax has been paid.

15 SECTION 7. Section 31.11, Tax Code, is amended by adding  
16 Subsection (h) to read as follows:

17 (h) Overpayments caused by a change of exemption status or  
18 correction of the tax roll are covered under Section 26.15.

19 SECTION 8. Subsection (b), Section 26.10, Tax Code, is  
20 repealed.

21 SECTION 9. (a) Except as provided by Subsection (b) of  
22 this section, this Act takes effect September 1, 2003.

23 (b) The amendments to Sections 11.13 and 26.112, Tax Code,  
24 made by this Act and the repeal of Subsection (b), Section 26.10,  
25 Tax Code, by this Act take effect January 1, 2004, and apply only to  
26 ad valorem taxes imposed for a tax year that begins on or after that  
27 date.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1659 passed the Senate on May 13, 2003, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendments on May 31, 2003, by the following vote: Yeas 30, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1659 passed the House, with amendments, on May 28, 2003, by a non-record vote.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor