

By: Madla

S.B. No. 1659

A BILL TO BE ENTITLED

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

1           (a) The chief appraiser shall accept and approve or deny an  
2 application for a residence homestead exemption under Section 11.13  
3 after the filing deadline provided by Section 11.43 [~~for filing it~~  
4 ~~has passed~~] if the application [~~it~~] is filed not later than January  
5 31 one year after the date the taxes for which the exemption is  
6 claimed [~~on the homestead were paid or~~] became delinquent[~~7~~  
7 ~~whichever is earlier~~].

8           SECTION 3. Subsection (f), Section 26.15, Tax Code, is  
9 amended to read as follows:

10           (f) If a correction decreases the tax liability of a  
11 property owner after the owner or the owner's agent has been billed  
12 for [~~paid~~] the tax, the taxing unit shall refund to the property  
13 owner the difference between the tax paid and the tax legally due,  
14 except as provided by Section 25.25(n). A refund under this  
15 subsection shall be made to the person who was the owner of the  
16 property on January 1 of the tax year in which the taxes were  
17 assessed unless otherwise specified by that person. The taxing  
18 unit shall make a refund under this subsection without requiring  
19 additional action by or documentation from the property owner, the  
20 property owner's agent, or the party who paid the taxes.

21           SECTION 4. Section 31.075, Tax Code, is amended by adding  
22 Subsection (c) to read as follows:

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

26           SECTION 5. Section 31.11, Tax Code, is amended by adding  
27 Subsection (h) to read as follows:

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

3           SECTION 6. This Act takes effect September 1, 2003.