

1-1 By: Madla S.B. No. 1659
1-2 (In the Senate - Filed March 14, 2003; March 20, 2003, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; May 7, 2003, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 5, Nays 0;
1-6 May 7, 2003, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 1659 By: Madla

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to certain ad valorem tax exemptions, payments, and
1-11 refunds.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subsection (f), Section 1.111, Tax Code, is
1-14 amended to read as follows:

1-15 (f) A property owner in writing filed with the appraisal
1-16 district may direct the appraisal district, appraisal review board,
1-17 and each taxing unit participating in the appraisal district to
1-18 deliver all notices, tax bills, tax refunds, orders, and other
1-19 communications relating to one or more specified items of the
1-20 owner's property to a specified person instead of to the property
1-21 owner. The instrument must clearly identify the person by name and
1-22 give the person's address to which all notices, tax bills, tax
1-23 refunds, orders, and other communications are to be delivered. The
1-24 property owner may but is not required to designate the person's
1-25 agent for other tax matters designated under Subsection (a) as the
1-26 person to receive all notices, tax bills, tax refunds, orders, and
1-27 other communications. The designation of an agent for other tax
1-28 matters under Subsection (a) may also provide that the agent is the
1-29 person to whom notices, tax bills, tax refunds, orders, and other
1-30 communications are to be delivered under this subsection.

1-31 SECTION 2. Subsection (a), Section 11.431, Tax Code, is
1-32 amended to read as follows:

1-33 (a) The chief appraiser shall accept and approve or deny an
1-34 application for a residence homestead exemption under Section 11.13
1-35 after the filing deadline provided by Section 11.43 ~~[for filing it~~
1-36 ~~has passed]~~ if the application ~~[it]~~ is filed not later than January
1-37 31 one year after the date the taxes for which the exemption is
1-38 claimed ~~[on the homestead were paid or]~~ became delinquent~~[~~
1-39 ~~whichever is earlier]~~.

1-40 SECTION 3. Subsection (f), Section 26.15, Tax Code, is
1-41 amended to read as follows:

1-42 (f) If a correction decreases the tax liability of a
1-43 property owner after the owner or the owner's agent has been billed
1-44 for ~~[paid]~~ the tax, the taxing unit shall refund to the property
1-45 owner the difference between the tax paid and the tax legally due,
1-46 except as provided by Section 25.25(n). A refund under this
1-47 subsection shall be made to the person who was the owner of the
1-48 property on January 1 of the tax year in which the taxes were
1-49 assessed unless otherwise specified by that person. The taxing
1-50 unit shall make a refund under this subsection without requiring
1-51 additional action by or documentation from the property owner, the
1-52 property owner's agent, or the party who paid the taxes.

1-53 SECTION 4. Section 31.075, Tax Code, is amended by adding
1-54 Subsection (c) to read as follows:

1-55 (c) A taxing unit may not require a property owner or the
1-56 property owner's agent to provide a receipt issued under this
1-57 subsection as evidence that a tax has been paid.

1-58 SECTION 5. Section 31.11, Tax Code, is amended by adding
1-59 Subsection (h) to read as follows:

1-60 (h) Overpayments caused by a change of exemption status or
1-61 correction of the tax roll are covered under Section 26.15.

1-62 SECTION 6. This Act takes effect September 1, 2003.

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