

AN ACT

relating to the payment of certain ad valorem tax refunds.

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

SECTION 1. Section 1.111, Tax Code, is amended by amending Subsection (f) and adding Subsection (f-1) 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, 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 those items [~~all notices, tax bills, orders, and other communications~~] are to be delivered. The instrument may also direct an appraisal district or taxing unit to deliver tax refunds relating to the property to the specified person. 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, orders, and other communications and, if specified, tax refunds. 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, orders, and other communications and, if specified, tax refunds are to be delivered under this subsection. An instrument directing an appraisal

1 district or taxing unit to deliver a tax refund to a specified
2 person or agent must specify the refunds to which the direction
3 applies, including identification of the property to which the
4 refund applies and the tax year for which the refund is to be made.

5 (f-1) Not later than the 30th day after the date an
6 appraisal district or a taxing unit delivers a tax refund to a
7 specified person or agent designated by a property owner under
8 Subsection (f), the specified person or agent shall notify the
9 property owner that the refund was delivered to that person or
10 agent.

11 SECTION 2. Subsection (b), Section 11.431, Tax Code, is
12 amended to read as follows:

13 (b) If a late application is approved after approval of the
14 appraisal records by the appraisal review board, the chief
15 appraiser shall notify the collector for each unit in which the
16 residence is located. The collector shall deduct from the person's
17 tax bill the amount of tax imposed on the exempted amount if the tax
18 has not been paid. If the tax has been paid, the collector shall
19 refund the amount of tax imposed on the exempted amount. A person
20 is not required to apply for a refund under this subsection to
21 receive the refund.

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

24 (f) If a correction decreases the tax liability of a
25 property owner after the owner has paid the tax, the taxing unit
26 shall refund to the property owner the difference between the tax
27 paid and the tax legally due, except as provided by Section

1 25.25(n). A property owner is not required to apply for a refund
2 under this subsection to receive the refund.

3 SECTION 4. Section 31.11, Tax Code, is amended by adding
4 Subsection (h) to read as follows:

5 (h) This section does not apply to an overpayment caused by
6 a change of exemption status or correction of a tax roll. Such an
7 overpayment is covered by Section 26.15 or 42.43, as applicable.

8 SECTION 5. This Act takes effect September 1, 2005.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1203 passed the Senate on
April 21, 2005, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1203 passed the House on
May 20, 2005, by a non-record vote.

Chief Clerk of the House

Approved:

Date

Governor