

## **BILL ANALYSIS**

C.S.S.B. 456  
By: Watson  
Local Government Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

During the 79<sup>th</sup> Legislative Session, the Texas Legislature added Section 33.045, Tax Code, which requires that tax bills, and certain other written communications, must contain a notice that property owners who are over 65 or who are disabled may be entitled to a deferral or abatement of the property taxes on their residence homesteads. Because the notice is only applicable to a property owner's residence homestead, the notice provision is not necessary on tax bills and communications regarding personal property and mineral interest property.

C.S.S.B. 456 clarifies Section 33.045 by excluding the notice provision from communications that are not a resident homestead.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

SECTION 1. Amends Section 33.045(a), Tax Code, to exclude the notice provision on communications relating to taxes that are imposed on property other than a resident homestead.

SECTION 2. Effective date: September 1, 2007

### **EFFECTIVE DATE**

Effective date: September 1, 2007

### **COMPARISON OF ORIGINAL TO SUBSTITUTE**

C.S.S.B 456 Adds new language to Section 33.045(a), Tax Code, clarifying the notice provision on communications that specifically threatens a lawsuit to collect a delinquent tax on property that may qualify as the owner's residence homestead.

The purpose of C.S.S.B 456 is to eliminate confusion by adding language in the notice for resident homesteads who need the notice, as opposed to mineral interest or personal property who are not entitled to the notice.