

By: Rodriguez

H.B. No. 457

A BILL TO BE ENTITLED

AN ACT

relating to providing notice of residence homestead exemptions from ad valorem taxation to owners of owner-occupied property.

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

SECTION 1. Subchapter C, Chapter 11, Tax Code, is amended by adding Section 11.49 to read as follows:

Sec. 11.49. NOTICE OF AVAILABILITY OF RESIDENCE HOMESTEAD EXEMPTIONS. (a) By January 15 or as soon thereafter as practicable, the chief appraiser shall deliver a clear and understandable written notice and a residence homestead exemption application form to each person who owns real property located in the appraisal district:

(1) for which a residence homestead exemption was not allowed in the preceding year; and

(2) that is listed as the person's address according to the records of the district.

(b) The notice shall contain the following statement in boldfaced 12-point type: "According to the records of the appraisal district, the real property named in this notice is not currently being allowed a residence homestead exemption. If you own or are buying this property and the property is or will be your home, you may qualify for a residence homestead exemption for the property, which will reduce the amount of property taxes assessed on the property. The form needed to apply for an exemption is enclosed.

1 There is no fee or charge to apply for an exemption."

2 (c) A failure to deliver notice to a property owner as
3 required by this section does not affect the validity of the
4 appraisal of the property, the imposition of any tax on the basis of
5 the appraisal, the existence of any tax lien, or any proceeding
6 instituted to collect the tax.

7 SECTION 2. This Act takes effect January 1, 2008.