

1-1 By: Howard of Fort Bend, Rodriguez H.B. No. 1397
1-2 (Senate Sponsor - Hegar)
1-3 (In the Senate - Received from the House March 29, 2007;
1-4 April 3, 2007, read first time and referred to Committee on
1-5 Intergovernmental Relations; May 21, 2007, reported adversely,
1-6 with favorable Committee Substitute by the following vote: Yeas 3,
1-7 Nays 0; May 21, 2007, sent to printer.)

1-8 COMMITTEE SUBSTITUTE FOR H.B. No. 1397 By: West

1-9 A BILL TO BE ENTITLED
1-10 AN ACT

1-11 relating to providing notice of residence homestead exemptions from
1-12 ad valorem taxation to owners of certain residential real property.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Section 25.19, Tax Code, is amended by adding
1-15 Subsection (b-2) and amending Subsection (d) to read as follows:

1-16 (b-2) This subsection applies only to a notice of appraised
1-17 value for residential real property that has not qualified for a
1-18 residence homestead exemption in the current tax year. If the
1-19 records of the appraisal district indicate that the address of the
1-20 property is also the address of the owner of the property, in
1-21 addition to containing the applicable information required by
1-22 Subsections (b), (b-1), and (f), the notice must contain the
1-23 following statement in boldfaced 12-point type: "According to the
1-24 records of the appraisal district, the residential real property
1-25 described in this notice of appraised value is not currently being
1-26 allowed a residence homestead exemption from ad valorem taxation.
1-27 If the property is your home and you occupy it as your principal
1-28 place of residence, the property may qualify for one or more
1-29 residence homestead exemptions, which will reduce the amount of
1-30 taxes imposed on the property. The form needed to apply for a
1-31 residence homestead exemption is enclosed. Although the form may
1-32 state that the deadline for filing an application for a residence
1-33 homestead exemption is April 30, a late application for a residence
1-34 homestead exemption will be accepted if filed before February 1,
1-35 (insert year application must be filed). There is no fee or charge
1-36 for filing an application or a late application for a residence
1-37 homestead exemption." The notice must be accompanied by an
1-38 application form for a residence homestead exemption.

1-39 (d) Failure to receive a ~~the~~ notice required by this
1-40 section does not affect the validity of the appraisal of the
1-41 property, the imposition of any tax on the basis of the appraisal,
1-42 the existence of any tax lien, the deadline for filing an
1-43 application for a residence homestead exemption, or any proceeding
1-44 instituted to collect the tax.

1-45 SECTION 2. This Act takes effect January 1, 2008.

1-46 * * * * *