

By: Watson

S.B. No. 456

Substitute the following for S.B. No. 456:

By: Villarreal

C.S.S.B. No. 456

A BILL TO BE ENTITLED

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AN ACT

relating to notice of provisions authorizing tax deferral or abatement

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

SECTION 1. Subsection (a) of Section 33.045, Tax Code, is amended to read as follows:

(a) A tax bill mailed by an assessor or collector under Section 31.01 and any written communication delivered to a property owner by an assessor or collector for a taxing unit or an attorney or other agent of a taxing unit that specifically threatens a lawsuit to collect a delinquent tax assessed against property that may qualify as a residence homestead shall contain the following explanation in capital letters: "IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED, AND YOU OCCUPY THE PROPERTY DESCRIBED IN THIS DOCUMENT ~~IS~~ AS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES".

SECTION 2. This Act is effective on September 1, 2007.