

By: West

S.B. No. 826

A BILL TO BE ENTITLED

AN ACT

1
2 relating to providing notice of residence homestead exemptions from
3 ad valorem taxation to owners of certain residential real property.

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

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

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

1 application or a late application for a residence homestead
2 exemption." The notice must be accompanied by an application form
3 for a residence homestead exemption.

4 (d) Failure to receive a [~~the~~] notice required by this
5 section does not affect the validity of the appraisal of the
6 property, the imposition of any tax on the basis of the appraisal,
7 the existence of any tax lien, the deadline for filing an
8 application for a residence homestead exemption, or any proceeding
9 instituted to collect the tax.

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