

1-1 By: West S.B. No. 826  
1-2 (In the Senate - Filed February 22, 2007; March 7, 2007,  
1-3 read first time and referred to Committee on Intergovernmental  
1-4 Relations; March 15, 2007, reported favorably by the following  
1-5 vote: Yeas 3, Nays 0; March 15, 2007, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to providing notice of residence homestead exemptions from  
1-9 ad valorem taxation to owners of certain residential real property.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 25.19, Tax Code, is amended by adding  
1-12 Subsection (b-2) and amending Subsection (d) to read as follows:

1-13 (b-2) This subsection applies only to a notice of appraised  
1-14 value for residential real property that has not qualified for a  
1-15 residence homestead exemption in the current tax year. In addition  
1-16 to containing the applicable information required by Subsections  
1-17 (b), (b-1), and (f), the notice must contain the following  
1-18 statement in boldfaced 12-point type: "According to the records of  
1-19 the appraisal district, the residential real property described in  
1-20 this notice of appraised value is not currently being allowed a  
1-21 residence homestead exemption from ad valorem taxation. If the  
1-22 property is your home and you occupy it as your principal place of  
1-23 residence, the property may qualify for one or more residence  
1-24 homestead exemptions, which will reduce the amount of taxes imposed  
1-25 on the property. The form needed to apply for a residence homestead  
1-26 exemption is enclosed. Although the form may state that the  
1-27 deadline for filing an application for a residence homestead  
1-28 exemption is April 30, a late application for a residence homestead  
1-29 exemption will be accepted if filed before February 1, (insert year  
1-30 application must be filed). There is no fee or charge for filing an  
1-31 application or a late application for a residence homestead  
1-32 exemption." The notice must be accompanied by an application form  
1-33 for a residence homestead exemption.

1-34 (d) Failure to receive a [the] notice required by this  
1-35 section does not affect the validity of the appraisal of the  
1-36 property, the imposition of any tax on the basis of the appraisal,  
1-37 the existence of any tax lien, the deadline for filing an  
1-38 application for a residence homestead exemption, or any proceeding  
1-39 instituted to collect the tax.

1-40 SECTION 2. This Act takes effect January 1, 2008.

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