

By: Villarreal

H.B. No. 1936

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of the governing body of a municipality to
3 exempt a portion of the value of a residence homestead from ad
4 valorem taxation if the homestead meets certain energy efficiency
5 standards.

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

7 SECTION 1. Section 11.13, Tax Code, is amended by adding
8 Subsection (s) to read as follows:

9 (s) In addition to any other exemptions provided by this
10 section, an individual is entitled to an exemption from taxation by
11 a municipality of a portion of the appraised value of the
12 individual's residence homestead if the exemption is adopted by the
13 governing body of the municipality before July 1 in the manner
14 provided by law for official action by the body and the homestead
15 meets energy efficiency standards prescribed by the governing body.
16 The governing body may provide that homesteads constructed in
17 different years must meet different energy efficiency standards to
18 be eligible for the exemption and may limit the number of years for
19 which a homestead may receive an exemption.

20 SECTION 2. Section 25.23(a), Tax Code, is amended to read as
21 follows:

22 (a) After submission of appraisal records, the chief
23 appraiser shall prepare supplemental appraisal records listing:

24 (1) each taxable property the chief appraiser

1 discovers that is not included in the records already submitted,
2 including property that was omitted from an appraisal roll in a
3 prior tax year;

4 (2) property on which the appraisal review board has
5 not determined a protest at the time of its approval of the
6 appraisal records; and

7 (3) property that qualifies for an exemption under
8 Section 11.13(n) or (s) that was adopted by the governing body of a
9 taxing unit after the date the appraisal records were submitted.

10 SECTION 3. This Act applies only to ad valorem taxes imposed
11 for a tax year beginning on or after the effective date of this Act.

12 SECTION 4. This Act takes effect January 1, 2010, but only
13 if the constitutional amendment proposed by the 81st Legislature,
14 Regular Session, 2009, authorizing the governing body of a
15 municipality to exempt a portion of the value of a residence
16 homestead from ad valorem taxation if the homestead meets certain
17 energy efficiency standards is approved by the voters. If that
18 amendment is not approved by the voters, this Act has no effect.