

By: Villarreal

H.B. No. 1936

A BILL TO BE ENTITLED

AN ACT

1  
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.