

By: Coleman

H.B. No. 3170

A BILL TO BE ENTITLED

AN ACT

relating to notice to taxpayers of potential discontinuance or adjustment of certain tax exemptions.

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

SECTION 1. Section 11.24, Tax Code, is amended by adding Subsection (b) to read as follows, and renumbering accordingly:

Sec. 11.24. HISTORIC SITES. (a) The governing body of a taxing unit by official action of the body adopted in the manner required by law for official actions may exempt from taxation part or all of the assessed value of a structure or archeological site and the land necessary for access to and use of the structure or archeological site, if the structure or archeological site is:

(1) designated as a Recorded Texas Historic Landmark under Chapter 442, Government Code, or a state archeological landmark under Chapter 191, Natural Resources Code, by the Texas Historical Commission; or

(2) designated as a historically or archeologically significant site in need of tax relief to encourage its preservation pursuant to an ordinance or other law adopted by the governing body of the unit.

(b) A person receiving an exemption from taxation under this Section shall be provided written notice no less than 30 days prior to any action regarding the exemption by the governing body of the unit. Failure to provide notice as required under this subsection

1 shall make any action taken by the governing body void.

2 SECTION 2. This Act takes effect September 1, 2011.