

By: Bohac, Zedler

H.B. No. 1913

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the waiver of penalties and interest on certain
3 delinquent ad valorem taxes.

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

5 SECTION 1. Section 33.011, Tax Code, is amended by amending
6 Subsection (d) and adding Subsections (i) and (j) to read as
7 follows:

8 (d) A request for a waiver of penalties and interest under
9 Subsection (a)(1) or (3), (b), ~~(h)~~, or (j) must be made before
10 the 181st day after the delinquency date. A request for a waiver of
11 penalties and interest under Subsection (a)(2) must be made before
12 the first anniversary of the date the religious organization
13 acquires the property. A request for a waiver of penalties and
14 interest under Subsection (i) must be made before the 181st day
15 after the date the property owner making the request receives
16 notice of the delinquent tax that satisfies the requirements of
17 Section 33.04(b). To be valid, a waiver of penalties or interest
18 under this section must be requested in writing. If a written
19 request for a waiver is not timely made, the governing body of a
20 taxing unit may not waive any penalties or interest under this
21 section.

22 (i) The governing body of a taxing unit may waive penalties
23 and interest on a delinquent tax that relates to a date preceding
24 the date on which the property owner acquired the property if:

1 (1) the property owner or another person liable for
2 the tax pays the tax not later than the 181st day after the date the
3 property owner receives notice of the delinquent tax that satisfies
4 the requirements of Section 33.04(b); and

5 (2) the delinquency is the result of taxes imposed on:

6 (A) omitted property entered in the appraisal
7 records as provided by Section 25.21;

8 (B) erroneously exempted property or appraised
9 value added to the appraisal roll as provided by Section 11.43(i);
10 or

11 (C) property added to the appraisal roll under a
12 different account number or parcel when the property was owned by a
13 prior owner.

14 (j) The governing body of a taxing unit may waive penalties
15 and interest on a delinquent tax if the taxpayer submits evidence
16 sufficient to show that the taxpayer delivered payment for the tax
17 before the delinquency date to:

18 (1) the United States Postal Service for delivery by
19 mail, but an act or omission of the postal service resulted in the
20 taxpayer's payment being postmarked after the delinquency date; or

21 (2) a private delivery service for delivery, but an
22 act or omission of the private carrier resulted in the taxpayer's
23 payment being received by the taxing unit after the delinquency
24 date.

25 SECTION 2. Section 33.04, Tax Code, is amended to read as
26 follows:

27 Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each

1 year the collector for a taxing unit shall deliver a notice of
2 delinquency to each person whose name appears on the current
3 delinquent tax roll. However, the notice need not be delivered if:

4 (1) a bill for the tax was not mailed under Section
5 31.01(f); or

6 (2) the collector does not know and by exercising
7 reasonable diligence cannot determine the delinquent taxpayer's
8 name and address.

9 (b) If the delinquency is the result of taxes imposed on
10 property described by Section 33.011(i), the first page of the
11 notice must include, in 14-point boldfaced type or 14-point
12 uppercase letters, a statement that reads substantially as follows:
13 "THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT
14 TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT
15 PAID, THE LIEN MAY BE FORECLOSED ON."

16 SECTION 3. This Act takes effect September 1, 2013.