

By: Raymond

H.B. No. 1463

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the procedure for canceling an exemption from ad
3 valorem taxation of the residence homestead of an individual who is
4 65 years of age or older.

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

6 SECTION 1. Section 1.07(d), Tax Code, is amended to read as
7 follows:

8 (d) A notice required by Section 11.43(q), 11.45(d),
9 23.44(d), 23.46(c), 23.54(e), 23.541(c), 23.55(e), 23.57(d),
10 23.76(e), 23.79(d), or 23.85(d) must be sent by certified mail.

11 SECTION 2. Section 11.43, Tax Code, is amended by amending
12 Subsections (c) and (h) and adding Subsection (q) to read as
13 follows:

14 (c) An exemption provided by Section 11.13, 11.131, 11.132,
15 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,
16 11.23(h), (j), or (j-1), 11.231, 11.254, 11.271, 11.29, 11.30,
17 11.31, or 11.315, once allowed, need not be claimed in subsequent
18 years, and except as otherwise provided by Subsection (e), the
19 exemption applies to the property until it changes ownership or the
20 person's qualification for the exemption changes. However, the
21 chief appraiser may require a person allowed one of the exemptions
22 in a prior year to file a new application to confirm the person's
23 current qualification for the exemption by delivering a written
24 notice that a new application is required, accompanied by an

1 appropriate application form, to the person previously allowed the
2 exemption. If the person previously allowed the exemption is 65
3 years of age or older, the chief appraiser may not cancel the
4 exemption due to the person's failure to file the new application
5 unless the chief appraiser complies with the requirements of
6 Subsection (q), if applicable.

7 (h) If the chief appraiser learns of any reason indicating
8 that an exemption previously allowed should be canceled, the chief
9 appraiser [~~he~~] shall investigate. Subject to Subsection (q), if the
10 chief appraiser [~~If he~~] determines that the property should not be
11 exempt, the chief appraiser [~~he~~] shall cancel the exemption and
12 deliver written notice of the cancellation within five days after
13 the date the exemption is canceled [~~he makes the cancellation~~].

14 (q) A chief appraiser may not cancel an exemption under
15 Section 11.13 that is received by an individual who is 65 years of
16 age or older without first providing written notice of the
17 cancellation to the individual receiving the exemption. The notice
18 must include a form on which the individual may indicate whether the
19 individual is qualified to receive the exemption and a
20 self-addressed postage prepaid envelope with instructions for
21 returning the form to the chief appraiser. The chief appraiser
22 shall consider the individual's response on the form in determining
23 whether to continue to allow the exemption. If the chief appraiser
24 does not receive a response on or before the 60th day after the date
25 the notice is mailed, the chief appraiser may cancel the exemption,
26 but only after making a reasonable effort to locate the individual
27 and determine whether the individual is qualified to receive the

1 exemption. For purposes of this subsection, sending an additional
2 notice of cancellation to the individual receiving the exemption
3 immediately after the expiration of the 60-day period by first
4 class mail in an envelope on which is written, in all capital
5 letters, "RETURN SERVICE REQUESTED," or another appropriate
6 statement directing the United States Postal Service to return the
7 notice if it is not deliverable as addressed, or providing the
8 additional notice in another manner that the chief appraiser
9 determines is appropriate, constitutes a reasonable effort on the
10 part of the chief appraiser. This subsection does not apply to an
11 exemption under Section 11.13(c) or (d) for an individual 65 years
12 of age or older that is canceled because the chief appraiser
13 determines that the individual receiving the exemption no longer
14 owns the property subject to the exemption.

15 SECTION 3. The change in law made by this Act applies only
16 to an action taken by a chief appraiser to cancel a residence
17 homestead exemption from ad valorem taxation that is received by an
18 individual who is 65 years of age or older on or after the effective
19 date of this Act. An action taken by a chief appraiser to cancel a
20 residence homestead exemption from ad valorem taxation that is
21 received by an individual who is 65 years of age or older before the
22 effective date of this Act is governed by the law in effect on the
23 date the action was taken, and that law is continued in effect for
24 that purpose.

25 SECTION 4. This Act takes effect September 1, 2015.