

By: Raymond

H.B. No. 1463

Substitute the following for H.B. No. 1463:

By: Murphy

C.S.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.