

1-1 By: Raymond (Senate Sponsor - Uresti) H.B. No. 1463
 1-2 (In the Senate - Received from the House April 27, 2015;
 1-3 April 30, 2015, read first time and referred to Committee on
 1-4 Finance; May 15, 2015, reported adversely, with favorable
 1-5 Committee Substitute by the following vote: Yeas 14, Nays 0;
 1-6 May 15, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR H.B. No. 1463 By: Uresti

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the procedure for canceling an exemption from ad
 1-28 valorem taxation of the residence homestead of an individual who is
 1-29 65 years of age or older.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section 1.07(d), Tax Code, is amended to read as
 1-32 follows:

1-33 (d) A notice required by Section 11.43(q), 11.45(d),
 1-34 23.44(d), 23.46(c), 23.54(e), 23.541(c), 23.55(e), 23.57(d),
 1-35 23.76(e), 23.79(d), or 23.85(d) must be sent by certified mail.

1-36 SECTION 2. Section 11.43, Tax Code, is amended by amending
 1-37 Subsections (c) and (h) and adding Subsection (q) to read as
 1-38 follows:

1-39 (c) An exemption provided by Section 11.13, 11.131, 11.132,
 1-40 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,
 1-41 11.23(h), (j), or (j-1), 11.231, 11.254, 11.271, 11.29, 11.30,
 1-42 11.31, or 11.315, once allowed, need not be claimed in subsequent
 1-43 years, and except as otherwise provided by Subsection (e), the
 1-44 exemption applies to the property until it changes ownership or the
 1-45 person's qualification for the exemption changes. However, the
 1-46 chief appraiser may require a person allowed one of the exemptions
 1-47 in a prior year to file a new application to confirm the person's
 1-48 current qualification for the exemption by delivering a written
 1-49 notice that a new application is required, accompanied by an
 1-50 appropriate application form, to the person previously allowed the
 1-51 exemption. If the person previously allowed the exemption is 65
 1-52 years of age or older, the chief appraiser may not cancel the
 1-53 exemption due to the person's failure to file the new application
 1-54 unless the chief appraiser complies with the requirements of
 1-55 Subsection (q), if applicable.

1-56 (h) If the chief appraiser learns of any reason indicating
 1-57 that an exemption previously allowed should be canceled, the chief
 1-58 appraiser [he] shall investigate. Subject to Subsection (q), if the
 1-59 chief appraiser [If he] determines that the property should not be
 1-60 exempt, the chief appraiser [he] shall cancel the exemption and

2-1 deliver written notice of the cancellation within five days after
2-2 the date the exemption is canceled [~~he makes the cancellation~~].

2-3 (q) A chief appraiser may not cancel an exemption under
2-4 Section 11.13 that is received by an individual who is 65 years of
2-5 age or older without first providing written notice of the
2-6 cancellation to the individual receiving the exemption. The notice
2-7 must include a form on which the individual may indicate whether the
2-8 individual is qualified to receive the exemption and a
2-9 self-addressed postage prepaid envelope with instructions for
2-10 returning the form to the chief appraiser. The chief appraiser
2-11 shall consider the individual's response on the form in determining
2-12 whether to continue to allow the exemption. If the chief appraiser
2-13 does not receive a response on or before the 60th day after the date
2-14 the notice is mailed, the chief appraiser may cancel the exemption
2-15 on or after the 30th day after the expiration of the 60-day period,
2-16 but only after making a reasonable effort to locate the individual
2-17 and determine whether the individual is qualified to receive the
2-18 exemption. For purposes of this subsection, sending an additional
2-19 notice of cancellation that includes, in bold font equal to or
2-20 greater in size than the surrounding text, the date on which the
2-21 chief appraiser is authorized to cancel the exemption to the
2-22 individual receiving the exemption immediately after the
2-23 expiration of the 60-day period by first class mail in an envelope
2-24 on which is written, in all capital letters, "RETURN SERVICE
2-25 REQUESTED," or another appropriate statement directing the United
2-26 States Postal Service to return the notice if it is not deliverable
2-27 as addressed, or providing the additional notice in another manner
2-28 that the chief appraiser determines is appropriate, constitutes a
2-29 reasonable effort on the part of the chief appraiser. This
2-30 subsection does not apply to an exemption under Section 11.13(c) or
2-31 (d) for an individual 65 years of age or older that is canceled
2-32 because the chief appraiser determines that the individual
2-33 receiving the exemption no longer owns the property subject to the
2-34 exemption.

2-35 SECTION 3. The change in law made by this Act applies only
2-36 to an action taken by a chief appraiser to cancel a residence
2-37 homestead exemption from ad valorem taxation that is received by an
2-38 individual who is 65 years of age or older on or after the effective
2-39 date of this Act. An action taken by a chief appraiser to cancel a
2-40 residence homestead exemption from ad valorem taxation that is
2-41 received by an individual who is 65 years of age or older before the
2-42 effective date of this Act is governed by the law in effect on the
2-43 date the action was taken, and that law is continued in effect for
2-44 that purpose.

2-45 SECTION 4. This Act takes effect September 1, 2015.

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