

By: Davis of Dallas

H.B. No. 3446

A BILL TO BE ENTITLED

AN ACT

relating to the administration of ad valorem taxes.

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

SECTION 1. Section 11.43, Tax Code, is amended by adding Subsections (n-1), (r), and (s) to read as follows:

(n-1) A chief appraiser may not require an applicant for an exemption authorized by Section 11.13 to provide any identification other than the identification required by Subsection (j)(4) unless the chief appraiser possesses reasonable evidence that the address listed on the identification is not the applicant's residence homestead.

(r) A chief appraiser may not require both spouses of a married couple to sign an application for an exemption authorized by Section 11.13. If an applicant states that the applicant is married to the co-owner of the residence homestead, a chief appraiser may not require proof of marriage unless the chief appraiser possesses reasonable evidence that the couple is not married.

(s) A chief appraiser may not deny or cancel an exemption under this section because an individual's driver's license or state-issued personal identification certificate expires after the date the individual applies for or receives the exemption or because an individual's driver's license is a temporary license or limited term license. In this subsection, "limited term license"

1 means a driver's license with an expiration date set under Section
2 521.271(a-2), (a-3), or (a-4), 521.2711(c), or 521.272(c)(2),
3 Transportation Code.

4 SECTION 2. Section 25.027, Tax Code, is amended by adding
5 Subsection (c) to read as follows:

6 (c) Subsection (a)(2) does not apply to a non-searchable
7 appraisal roll or tax roll dataset available for download only.

8 SECTION 3. Section 26.15(f), Tax Code, is amended to read as
9 follows:

10 (f) If a correction that decreases the tax liability of a
11 property owner is made [~~after the owner has paid the tax~~], the
12 taxing unit shall refund to the property owner the difference
13 between the tax paid and the tax legally due if the tax has been
14 paid, except as provided by Section 25.25(n). A property owner is
15 not required to apply for a refund under this subsection to receive
16 the refund.

17 SECTION 4. Section 31.12, Tax Code, is amended by adding
18 Subsection (d) to read as follows:

19 (d) If a person files a written request with the collector
20 that a refund of a tax imposed on the person's residence homestead
21 and paid by the person be sent to a particular address, the
22 collector shall send the refund to that address. If a person does
23 not file a written request that the refund be sent to a particular
24 address, the collector shall send the refund to the person's most
25 recent mailing address as reflected in the records of the
26 collector.

27 SECTION 5. This Act takes effect September 1, 2017.