

By: Davis of Dallas

H.B. No. 3446

A BILL TO BE ENTITLED

AN ACT

relating to ad valorem taxation.

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 provided 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 a residence homestead exemption. 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" means a driver's license with an expiration date set under Section

1 521.271(a-2), (a-3), or (a-4), 521.2711(c), or 521.272(c)(2),
2 Transportation Code.

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

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

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

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

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

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

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