

By: Burton

S.B. No. 448

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the procedure for canceling a deferral or abatement of
3 collection of ad valorem taxes on the residence homestead of an
4 elderly person.

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) or (f), 23.54(e), 23.541(c), 23.55(e),
10 23.551(a), 23.57(d), 23.76(e), 23.79(d), [~~or~~] 23.85(d), or
11 33.06(h) must be sent by certified mail.

12 SECTION 2. Section 33.06, Tax Code, is amended by adding
13 Subsection (h) to read as follows:

14 (h) The chief appraiser may not make a determination that an
15 individual who is 65 years of age or older is no longer entitled to
16 receive a deferral or abatement under this section because the
17 property for which the deferral or abatement was obtained is no
18 longer the individual's principal residence without first
19 providing written notice to the individual stating that the chief
20 appraiser believes the property may no longer be the individual's
21 principal residence. The notice must include a form on which the
22 individual may indicate that the property remains the individual's
23 principal residence and a self-addressed postage prepaid envelope
24 with instructions for returning the form to the chief appraiser.

1 The chief appraiser shall consider the individual's response on the
2 form in determining whether the property remains the individual's
3 principal residence. If the chief appraiser does not receive a
4 response on or before the 60th day after the date the notice is
5 mailed, the chief appraiser may make a determination that the
6 property is no longer the individual's principal residence on or
7 after the 30th day after the expiration of the 60-day period, but
8 only after making a reasonable effort to locate the individual and
9 determine whether the property remains the individual's principal
10 residence. For purposes of this subsection, sending an additional
11 notice that includes, in bold font equal to or greater in size than
12 the surrounding text, the date on which the chief appraiser is
13 authorized to make the determination to the individual receiving
14 the deferral or abatement immediately after the expiration of the
15 60-day period by first class mail in an envelope on which is
16 written, in all capital letters, "RETURN SERVICE REQUESTED," or
17 another appropriate statement directing the United States Postal
18 Service to return the notice if it is not deliverable as addressed,
19 or providing the additional notice in another manner that the chief
20 appraiser determines is appropriate, constitutes a reasonable
21 effort on the part of the chief appraiser. The chief appraiser may
22 include a notice required under this subsection in a notice
23 required under Section 11.43(q), if applicable.

24 SECTION 3. The change in law made by this Act applies only
25 to a determination by a chief appraiser that an individual who is 65
26 years of age or older is no longer entitled to receive a deferral or
27 abatement of collection of ad valorem taxes under Section 33.06,

1 Tax Code, because the property for which the deferral or abatement
2 was obtained is no longer the individual's principal residence that
3 is made on or after the effective date of this Act. A determination
4 by a chief appraiser that an individual who is 65 years of age or
5 older is no longer entitled to receive a deferral or abatement of
6 collection of ad valorem taxes under Section 33.06, Tax Code,
7 because the property for which the deferral or abatement was
8 obtained is no longer the individual's principal residence that is
9 made before the effective date of this Act is governed by the law in
10 effect at the time the determination was made, and that law is
11 continued in effect for that purpose.

12 SECTION 4. This Act takes effect September 1, 2017.