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HOUSE OF REPRESENTATIVES

Matt Krause

FLOOR AMENDMENT NO. _____

BY: _____

1 Amend C.S.H.B. No. 2 (house committee printing) as follows:

2 (1) On page 110, line 10, between "22.23(c)," and "and",
3 insert "25.19(b-2),".

4 (2) Add the following appropriately numbered SECTIONS to
5 the bill and renumber subsequent SECTIONS of the bill accordingly:

6 SECTION _____. Section 1.07(a), Tax Code, is amended to read
7 as follows:

8 (a) An official or agency required by this title to deliver
9 a notice to a property owner may deliver the notice by regular
10 first-class mail, with postage prepaid, unless this section or
11 another provision of this title requires or authorizes a different
12 method of delivery or the parties agree that the notice must be
13 delivered as provided by Section 1.085 or 1.086.

14 SECTION _____. Chapter 1, Tax Code, is amended by adding
15 Section 1.086 to read as follows:

16 Sec. 1.086. DELIVERY OF CERTAIN NOTICES BY E-MAIL. (a) On
17 the written request of the owner of a residential property that is
18 occupied by the owner as the owner's principal residence, the chief
19 appraiser of the appraisal district in which the property is
20 located shall send each notice required by this title related to the
21 following to the e-mail address of the owner:

22 (1) a change in value of the property;

23 (2) the eligibility of the property for an exemption;

24 or

25 (3) the grant, denial, cancellation, or other change
26 in the status of an exemption or exemption application applicable
27 to the property.

28 (b) A property owner must provide the e-mail address to
29 which the chief appraiser must send the notices described by

1 Subsection (a) in a request made under that subsection.

2 (c) A chief appraiser who delivers a notice electronically
3 under this section is not required to mail the same notice to the
4 property owner.

5 (d) A request made under this section remains in effect
6 until revoked by the property owner in a written revocation filed
7 with the chief appraiser.

8 (e) After a property owner makes a request under this
9 section and before a chief appraiser may deliver a notice
10 electronically under this section, the chief appraiser must send an
11 e-mail to the address provided by the property owner confirming the
12 owner's request to receive notices electronically.

13 (f) The chief appraiser of an appraisal district that
14 maintains an Internet website shall provide a form on the website
15 that a property owner may use to electronically make a request under
16 this section.

17 SECTION _____. Subchapter A, Chapter 6, Tax Code, is amended
18 by adding Section 6.054 to read as follows:

19 Sec. 6.054. RESTRICTION ON EMPLOYMENT BY APPRAISAL
20 DISTRICT. An individual may not be employed by an appraisal
21 district if the individual is:

22 (1) an officer of a taxing unit that participates in
23 the appraisal district; or

24 (2) an employee of a taxing unit that participates in
25 the appraisal district.

26 SECTION _____. Subchapter A, Chapter 6, Tax Code, is amended
27 by adding Section 6.16 to read as follows:

28 Sec. 6.16. RESIDENTIAL PROPERTY OWNER ASSISTANCE. (a) The
29 chief appraiser of each appraisal district shall maintain a list of
30 the following individuals who have designated themselves as an
31 individual who will provide free assistance to an owner of

1 residential property that is occupied by the owner as the owner's
2 principal residence:

3 (1) a real estate broker or sales agent licensed under
4 Chapter 1101, Occupations Code;

5 (2) a real estate appraiser licensed or certified
6 under Chapter 1103, Occupations Code; or

7 (3) a property tax consultant registered under Chapter
8 1152, Occupations Code.

9 (b) On the request of an owner described by Subsection (a),
10 the chief appraiser shall provide to the owner a copy of the list
11 maintained under this section.

12 (c) The list must:

13 (1) be organized by county;

14 (2) be available on the appraisal district's Internet
15 website, if the appraisal district maintains a website; and

16 (3) provide the name, contact information, and job
17 title of each individual who will provide free assistance.

18 (d) A person must designate himself or herself as an
19 individual who will provide free assistance by completing a form
20 prescribed by the chief appraiser and submitting the form to the
21 chief appraiser.

22 SECTION _____. Chapter 25, Tax Code, is amended by adding
23 Sections 25.192 and 25.193 to read as follows:

24 Sec. 25.192. NOTICE OF RESIDENCE HOMESTEAD EXEMPTION
25 ELIGIBILITY. (a) This section applies only to residential
26 property that has not qualified for a residence homestead exemption
27 in the current tax year.

28 (b) If the records of the appraisal district indicate that
29 the address of the property is also the address of the owner of the
30 property, the chief appraiser must send to the property owner a
31 notice that contains:

1 (1) the following statement in boldfaced 18-point type
2 at the top of the first page of the notice: "NOTICE: A residence
3 homestead exemption from ad valorem taxation is NOT currently being
4 allowed on the property listed below. However, our records show
5 that this property may qualify for a residence homestead exemption,
6 which will reduce your taxes.";

7 (2) following the statement described by Subdivision
8 (1), the following statement in 12-point type: "According to the
9 records of the appraisal district, the property described in this
10 notice may be your primary residence and may qualify for a residence
11 homestead exemption from ad valorem taxation. If the property is
12 your home and you occupy it as your primary residence, the property
13 likely qualifies for one or more residence homestead exemptions,
14 which will reduce the amount of taxes imposed on the property. The
15 form needed to apply for a residence homestead exemption is
16 enclosed. Although the form may state that the deadline for filing
17 an application for a residence homestead exemption is April 30, a
18 late application for a residence homestead exemption will be
19 accepted if filed before February 1, (insert year application must
20 be filed). There is no fee or charge for filing an application or a
21 late application for a residence homestead exemption."; and

22 (3) following the statement described by Subdivision
23 (2), the address to which the notice is sent.

24 (c) The notice required by this section must be accompanied
25 by an application form for a residence homestead exemption.

26 (d) If a property owner has elected to receive notices by
27 e-mail as provided by Section 1.086, the notice required by this
28 section must be sent in that manner separately from any other notice
29 sent to the property owner by the chief appraiser.

30 Sec. 25.193. NOTICE OF CERTAIN CANCELED OR REDUCED
31 EXEMPTIONS. (a) By April 1 or as soon thereafter as practicable if

1 the property is a single-family residence that qualifies for an
2 exemption under Section 11.13, or by May 1 or as soon thereafter as
3 practicable in connection with residential property that does not
4 qualify for an exemption under Section 11.13, the chief appraiser
5 shall deliver a clear and understandable written notice to a
6 property owner if an exemption or partial exemption that was
7 approved for the preceding year was canceled or reduced for the
8 current year.

9 (b) If a property owner has elected to receive notices by
10 e-mail as provided by Section 1.086, for property described by that
11 section, the notice required by this section must be sent in that
12 manner regardless of whether the information was also included in a
13 notice under Section 25.19 and must be sent separately from any
14 other notice sent to the property owner by the chief appraiser.

15 SECTION _____. Sections 25.192 and 25.193, Tax Code, as
16 added by this Act, apply only to a notice for a tax year beginning on
17 or after January 1, 2020. A notice for a tax year beginning before
18 January 1, 2020, is governed by the law in effect immediately before
19 January 1, 2020, and that law is continued in effect for that
20 purpose.