

AN ACT

relating to the payment of certain ad valorem tax refunds.

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

SECTION 1. Chapter 1, Tax Code, is amended by adding Section 1.071 to read as follows:

Sec. 1.071. DELIVERY OF REFUND. (a) A collector or taxing unit required by this title to deliver a refund to a person shall send the refund to the person's mailing address as listed on the appraisal roll.

(b) Notwithstanding Subsection (a), if a person files a written request with the collector or taxing unit that a refund owed to the person be sent to a particular address, the collector or taxing unit shall send the refund to the address stated in the request.

SECTION 2. Section 11.431(b), Tax Code, is amended to read as follows:

(b) If a late application is approved after approval of the appraisal records by the appraisal review board, the chief appraiser shall notify the collector for each unit in which the residence is located not later than the 30th day after the date the late application is approved. The collector shall deduct from the person's tax bill the amount of tax imposed on the exempted amount if the tax has not been paid. If the tax has been paid, the collector shall refund to the person who was the owner of the

1 property on the date the tax was paid the amount of tax imposed on  
2 the exempted amount. The collector shall pay the refund not later  
3 than the 60th day after the date the chief appraiser notifies the  
4 collector of the approval of the exemption. A person is not  
5 required to apply for a refund under this subsection to receive the  
6 refund.

7 SECTION 3. Section 11.439(b), Tax Code, is amended to read  
8 as follows:

9 (b) If a late application is approved after approval of the  
10 appraisal records for the year for which the exemption is granted,  
11 the chief appraiser shall notify the collector for each taxing unit  
12 in which the property was taxable in that year not later than the  
13 30th day after the date the late application is approved. The  
14 collector shall correct the taxing unit's tax roll to reflect the  
15 amount of tax imposed on the property after applying the exemption  
16 and shall deduct from the person's tax bill the amount of tax  
17 imposed on the exempted portion of the property for that year. If  
18 the tax and any related penalties and interest have been paid, the  
19 collector shall pay to the person who was the owner of the property  
20 on the date the tax was paid a refund of the tax imposed on the  
21 exempted portion of the property and the corresponding portion of  
22 any related penalties and interest paid. The collector shall pay  
23 the refund not later than the 60th day after the date the chief  
24 appraiser notifies the collector of the approval of the exemption.

25 SECTION 4. Section 26.112(b), Tax Code, is amended to read  
26 as follows:

27 (b) If an individual qualifies for an exemption under

1 Section 11.13(c) or (d), 11.133, or 11.134 with respect to the  
2 property after the amount of the tax due on the property is  
3 calculated and the effect of the qualification is to reduce the  
4 amount of the tax due on the property, the assessor for each taxing  
5 unit shall recalculate the amount of the tax due on the property and  
6 correct the tax roll. If the tax bill has been mailed and the tax on  
7 the property has not been paid, the assessor shall mail a corrected  
8 tax bill to the person in whose name the property is listed on the  
9 tax roll or to the person's authorized agent. If the tax on the  
10 property has been paid, the tax collector for the taxing unit shall  
11 refund to the person who was the owner of the property on the date  
12 the tax was paid [~~the tax~~] the amount by which the payment exceeded  
13 the tax due.

14 SECTION 5. Section 26.1125(b), Tax Code, is amended to read  
15 as follows:

16 (b) If a person qualifies for an exemption under Section  
17 11.131 with respect to the property after the amount of the tax due  
18 on the property is calculated and the effect of the qualification is  
19 to reduce the amount of the tax due on the property, the assessor  
20 for each taxing unit shall recalculate the amount of the tax due on  
21 the property and correct the tax roll. If the tax bill has been  
22 mailed and the tax on the property has not been paid, the assessor  
23 shall mail a corrected tax bill to the person in whose name the  
24 property is listed on the tax roll or to the person's authorized  
25 agent. If the tax on the property has been paid, the tax collector  
26 for the taxing unit shall refund to the person who was the owner of  
27 the property on the date the tax was paid [~~the tax~~] the amount by

1 which the payment exceeded the tax due.

2 SECTION 6. Section 26.1127(b), Tax Code, is amended to read  
3 as follows:

4 (b) If an individual qualifies for an exemption under  
5 Section 11.132 with respect to the property after the amount of the  
6 tax due on the property is calculated and the effect of the  
7 qualification is to reduce the amount of the tax due on the  
8 property, the assessor for each taxing unit shall recalculate the  
9 amount of the tax due on the property and correct the tax roll. If  
10 the tax bill has been mailed and the tax on the property has not been  
11 paid, the assessor shall mail a corrected tax bill to the individual  
12 in whose name the property is listed on the tax roll or to the  
13 individual's authorized agent. If the tax on the property has been  
14 paid, the tax collector for the taxing unit shall refund to the  
15 individual who was the owner of the property on the date the tax was  
16 paid [~~the tax~~] the amount by which the payment exceeded the tax due.

17 SECTION 7. The change in law made by this Act applies only  
18 to a refund made on or after the effective date of this Act. A  
19 refund made before the effective date of this Act is governed by the  
20 law in effect on the date the refund was made, and the former law is  
21 continued in effect for that purpose.

22 SECTION 8. This Act takes effect September 1, 2019.

S.B. No. 1856

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1856 passed the Senate on April 26, 2019, by the following vote: Yeas 30, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1856 passed the House on May 17, 2019, by the following vote: Yeas 147, Nays 0, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor