

By: Menéndez

S.B. No. 2060

A BILL TO BE ENTITLED

AN ACT

relating to the contents of a notice of appraised value sent to a property owner by the chief appraiser of an appraisal district.

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

SECTION 1. Section 25.19, Tax Code, is amended by adding Subsections (l) and (m) to read as follows:

(l) In addition to the information required by Subsection (b), the chief appraiser shall include with a notice required by Subsection (a) a brief explanation of each tax preference required or authorized by this title that is available to:

(1) a disabled veteran or the veteran's surviving spouse or child;

(2) an individual who is 65 years of age or older or the individual's surviving spouse;

(3) an individual who is disabled or the individual's surviving spouse;

(4) the surviving spouse of a member of the armed services of the United States who is killed in action; or

(5) the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

(m) For purposes of Subsection (l), "tax preference" means:

(1) a total or partial exemption of property from taxation;

(2) a limitation on the amount of taxes that may be

1 imposed on property by a taxing unit;

2 (3) the right to pay taxes imposed on property in
3 installments;

4 (4) the right to perform service for a taxing unit in
5 lieu of paying taxes imposed on property by the taxing unit; or

6 (5) the right to defer collection of a tax, abate a
7 suit to collect a delinquent tax, or abate a sale to foreclose a tax
8 lien.

9 SECTION 2. The changes in law made by this Act apply only to
10 a notice of appraised value for a tax year beginning on or after the
11 effective date of this Act. A notice of appraised value for a tax
12 year beginning before the effective date of this Act is governed by
13 the law in effect immediately before the effective date of this Act,
14 and that law is continued in effect for that purpose.

15 SECTION 3. This Act takes effect January 1, 2020.