S.B. No. 1088

AN ACT

relating to the duty of the chief appraiser of an appraisal district to provide certain information.

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

SECTION 1.  Subchapter C, Chapter 11, Tax Code, is amended by adding Section 11.50 to read as follows:

Sec. 11.50.  PROVISION OF NAMES OF INDIVIDUALS RECEIVING RESIDENCE HOMESTEAD EXEMPTION TO ANOTHER CHIEF APPRAISER. (a) The chief appraiser of an appraisal district may request that the chief appraiser of another appraisal district provide to the requesting chief appraiser a list of the names of all individuals who currently receive an exemption for a residence homestead in the appraisal district for which the request is made.

(b)  A chief appraiser who receives a request under Subsection (a) shall provide the list to the requesting chief appraiser as soon as practicable.

(c)  A provision of law making information described by Subsection (a) confidential does not apply to the disclosure of that information under this section to another chief appraiser.

SECTION 2.  Sections 41.413(d) and (e), Tax Code, are amended to read as follows:

(d)  An [~~A property~~] owner of real property shall send to a person leasing property under a contract described by Subsection (b) [~~this section~~] a copy of any notice of appraised value of the property received by the property owner. The property owner must send the notice not later than the 10th day after the date the property owner receives the notice. Failure of the property owner to send a copy of the notice to the person leasing the property does not affect the time within which the person leasing the property may protest the appraised value. This subsection does not apply if the property owner and the person leasing the property have agreed in the contract to waive the requirements of this subsection or that the person leasing the property will not protest the appraised value of the property.

(e)  A person leasing real property under a contract described by Subsection (b) [~~this section~~] may request that the chief appraiser of the appraisal district in which the property is located send the notice described by Subsection (d) to the person. Except as provided by Subsection (f), the chief appraiser shall send the notice to the person leasing the property not later than the fifth day after the date the notice is sent to the property owner if the person demonstrates that the person is contractually obligated to reimburse the property owner for the taxes imposed on the property.

SECTION 3.  The changes in law made by this Act apply only to a notice of appraised value received by a property owner on or after the effective date of this Act.

SECTION 4.  This Act takes effect September 1, 2021.

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I hereby certify that S.B. No. 1088 passed the Senate on April 29, 2021, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendment on May 28, 2021, by the following vote: Yeas 31, Nays 0.

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

I hereby certify that S.B. No. 1088 passed the House, with amendment, on May 25, 2021, by the following vote: Yeas 141, Nays 1, one present not voting.

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

Approved:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_             Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_           Governor