

By: Martinez Fischer

H.B. No. 1828

A BILL TO BE ENTITLED

AN ACT

relating to the payment in installments of ad valorem taxes on a residence homestead.

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

SECTION 1. The heading to Section 31.031, Tax Code, is amended to read as follows:

Sec. 31.031. INSTALLMENT PAYMENTS OF [CERTAIN HOMESTEAD] TAXES ON RESIDENCE HOMESTEADS AND ON CERTAIN PROPERTY OF DISABLED VETERANS.

SECTION 2. Sections 31.031(a), (a-1), and (a-2), Tax Code, are amended to read as follows:

(a) This section applies only to~~+~~  
[~~(1)~~] an individual who is~~+~~  
[~~(A) disabled or at least 65 years of age, and~~  
[~~(B)~~] qualified for an exemption under Section 11.13, [~~Section 11.13(c), or~~  
[~~(2) an individual who is:~~  
[~~(A) a disabled veteran or the unmarried surviving spouse of a disabled veteran, and~~  
[~~(B) qualified for an exemption under Section 11.132, or 11.22.~~

(a-1) An individual to whom this section applies may pay a taxing unit's taxes imposed on property that the person owns and occupies as a residence homestead or for which the person receives

1 an exemption under Section 11.22 in 10 [~~four~~] equal installments  
2 without penalty or interest if the first installment is paid before  
3 the delinquency date and is accompanied by notice to the taxing unit  
4 that the person will pay the remaining taxes in nine [~~three~~] equal  
5 installments. Each of the remaining nine installments must be paid  
6 before the first day of each month for each of the nine months  
7 following the date on which the first installment is paid. [~~If the~~  
8 ~~delinquency date is February 1, the second installment must be paid~~  
9 ~~before April 1, the third installment must be paid before June 1,~~  
10 ~~and the fourth installment must be paid before August 1. If the~~  
11 ~~delinquency date is a date other than February 1, the second~~  
12 ~~installment must be paid before the first day of the second month~~  
13 ~~after the delinquency date, the third installment must be paid~~  
14 ~~before the first day of the fourth month after the delinquency date,~~  
15 ~~and the fourth installment must be paid before the first day of the~~  
16 ~~sixth month after the delinquency date.]~~

17 (a-2) Notwithstanding the deadline prescribed by Subsection  
18 (a-1) for payment of the first installment, an individual to whom  
19 this section applies may pay the taxes in 10 [~~four~~] equal  
20 installments as provided by Subsection (a-1) if the first  
21 installment is paid and the required notice is provided before the  
22 first day of the first month after the delinquency date.

23 SECTION 3. This Act applies only to ad valorem taxes imposed  
24 for a tax year beginning on or after the effective date of this Act.

25 SECTION 4. This Act takes effect January 1, 2022.