

By: Bonnen, Button

H.B. No. 3629

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the date a deferral or abatement of the collection of ad  
3 valorem taxes on the residence homestead of an elderly or disabled  
4 person or disabled veteran expires.

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

6 SECTION 1. Section 33.06, Tax Code, is amended by amending  
7 Subsections (b), (c), (c-1), and (f) to read as follows:

8 (b) To obtain a deferral, an individual must file with the  
9 chief appraiser for the appraisal district in which the property is  
10 located an affidavit stating the facts required to be established  
11 by Subsection (a). The chief appraiser shall notify each taxing  
12 unit participating in the district of the filing. After an  
13 affidavit is filed under this subsection, a taxing unit may not file  
14 suit to collect delinquent taxes on the property and the property  
15 may not be sold at a sale to foreclose the tax lien until the 181st  
16 day after the date the collector for the taxing unit delivers a  
17 notice of delinquency of the taxes following the date the  
18 individual no longer owns and occupies the property as a residence  
19 homestead.

20 (c) To obtain an abatement of a pending suit, the individual  
21 must file in the court in which suit is pending an affidavit stating  
22 the facts required to be established by Subsection (a). If no  
23 controverting affidavit is filed by the taxing unit filing suit or  
24 if, after a hearing, the court finds the individual is entitled to

1 the deferral, the court shall abate the suit until the 181st day  
2 after the date the collector for the taxing unit delivers a notice  
3 of delinquency of the taxes following the date the individual no  
4 longer owns and occupies the property as a residence homestead. The  
5 clerk of the court shall deliver a copy of the judgment abating the  
6 suit to the chief appraiser of each appraisal district that  
7 appraises the property.

8 (c-1) To obtain an abatement of a pending sale to foreclose  
9 the tax lien, the individual must deliver an affidavit stating the  
10 facts required to be established by Subsection (a) to the chief  
11 appraiser of each appraisal district that appraises the property,  
12 the collector for the taxing unit that requested the order of sale  
13 or the attorney representing that taxing unit for the collection of  
14 delinquent taxes, and the officer charged with selling the property  
15 not later than the fifth day before the date of the sale. After an  
16 affidavit is delivered under this subsection, the property may not  
17 be sold at a tax sale until the 181st day after the date the  
18 collector for the taxing unit delivers a notice of delinquency of  
19 the taxes following the date the individual no longer owns and  
20 occupies the property as a residence homestead. If property is sold  
21 in violation of this section, the property owner may file a motion  
22 to set aside the sale under the same cause number and in the same  
23 court as a judgment reference in the order of sale. The motion must  
24 be filed during the applicable redemption period as set forth in  
25 Section 34.21(a) or, if the property is bid off to a taxing entity,  
26 on or before the 180th day following the date the taxing unit's deed  
27 is filed of record, whichever is later. This right is not

1 transferable to a third party.

2 (f) Notwithstanding the other provisions of this section,  
3 if an individual who qualifies for a deferral or abatement of  
4 collection of taxes on property as provided by this section dies,  
5 the deferral or abatement continues in effect until the 181st day  
6 after the date the collector for the taxing unit delivers a notice  
7 of delinquency of the taxes following the date the surviving spouse  
8 of the individual no longer owns and occupies the property as a  
9 residence homestead if:

10 (1) the property was the residence homestead of the  
11 deceased spouse when the deceased spouse died;

12 (2) the surviving spouse was 55 years of age or older  
13 when the deceased spouse died; and

14 (3) the property was the residence homestead of the  
15 surviving spouse when the deceased spouse died.

16 SECTION 2. This Act takes effect September 1, 2021.