

By: Lopez

H.B. No. 4151

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the actions required to be taken by tax officials before
3 taking action to collect delinquent ad valorem taxes on the
4 residence homestead of an individual who is elderly or disabled.

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

6 SECTION 1. Subchapter A, Chapter 33, Tax Code, is amended by
7 adding Section 33.061 to read as follows:

8 Sec. 33.061. ADDITIONAL PROCEDURES RELATED TO DEFERRED
9 COLLECTION OF TAXES ON RESIDENCE HOMESTEADS OF INDIVIDUALS WHO ARE
10 ELDERLY OR DISABLED. (a) Each year the collector for each taxing
11 unit shall identify each individual whose name appears on the
12 current delinquent tax roll in relation to taxes imposed on a
13 property for which the individual receives an exemption under
14 Section 11.13(c) or (d).

15 (b) Not later than 12 months after the date on which the
16 collector first delivers a notice of delinquency under Section
17 33.04 to an individual described by Subsection (a) of this section,
18 the collector shall determine whether the individual remains
19 delinquent in the payment of the tax. If the individual remains
20 delinquent in the payment of the tax, the collector shall deliver to
21 the individual a notice that includes the same explanation required
22 by Section 33.045(a) and instructions for contacting the collector.

23 (c) Not later than 18 months after the date on which the
24 collector first delivers a notice of delinquency under Section

1 33.04 to an individual described by Subsection (a) of this section,
2 the collector shall determine whether the individual remains
3 delinquent in the payment of the tax. If the individual remains
4 delinquent in the payment of the tax, the collector shall attempt to
5 contact the individual by telephone or in person to:

6 (1) determine the reason for the delinquency; and

7 (2) inform the individual of:

8 (A) the individual's eligibility for a deferral
9 under Section 33.06;

10 (B) the effect of a deferral, including the rate
11 at which interest accrues on taxes deferred under Section 33.06;
12 and

13 (C) the effect of a mortgage or reverse mortgage
14 on the individual's ability to defer taxes under Section 33.06.

15 (d) If the collector determines that an individual
16 contacted under Subsection (c) of this section needs assistance in
17 preparing and filing an affidavit establishing the individual's
18 eligibility for a deferral under Section 33.06, the collector may:

19 (1) provide the required assistance; or

20 (2) refer the individual to an appropriate service
21 agency for the required assistance.

22 SECTION 2. The change in law made by this Act applies only
23 to ad valorem taxes imposed for a tax year beginning on or after the
24 effective date of this Act.

25 SECTION 3. This Act takes effect January 1, 2022.