

By: Shine

H.B. No. 419

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from ad valorem taxation by a taxing unit
3 other than a school district of a portion of the appraised value of
4 a residence homestead based on the average appraised value in the
5 preceding tax year of all qualified residence homesteads located in
6 the same county.

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

8 SECTION 1. Section 11.13, Tax Code, is amended by adding
9 Subsection (s) to read as follows:

10 (s) In addition to any other exemptions provided by this
11 section, an individual is entitled to an exemption from taxation by
12 a taxing unit other than a school district of a portion of the
13 appraised value of the individual's residence homestead in an
14 amount equal to 5 percent, or a greater percentage not to exceed 25
15 percent specified by the governing body of the taxing unit before
16 July 1 in the manner provided by law for official action by the
17 body, of the average appraised value in the preceding tax year of
18 all residence homesteads that are located in the same county as the
19 individual's homestead and that qualify for an exemption under this
20 section.

21 SECTION 2. Section 25.19(b), Tax Code, is amended to read as
22 follows:

23 (b) The chief appraiser shall separate real from personal
24 property and include in the notice for each:

1 (1) a list of the taxing units in which the property is
2 taxable;

3 (2) the appraised value of the property in the
4 preceding year;

5 (3) the taxable value of the property in the preceding
6 year for each taxing unit taxing the property;

7 (4) the appraised value of the property for the
8 current year, the kind and amount of each exemption and partial
9 exemption, if any, approved for the property for the current year
10 and for the preceding year, including an estimate for each taxing
11 unit other than a school district of the amount of the exemption
12 under Section 11.13(s), if applicable, approved for the property
13 for the current year, and, if an exemption or partial exemption that
14 was approved for the preceding year was canceled or reduced for the
15 current year, the amount of the exemption or partial exemption
16 canceled or reduced;

17 (5) in italic typeface, the following statement: "The
18 Texas Legislature does not set the amount of your local taxes. Your
19 property tax burden is decided by your locally elected officials,
20 and all inquiries concerning your taxes should be directed to those
21 officials.";

22 (6) a detailed explanation of the time and procedure
23 for protesting the value;

24 (7) the date and place the appraisal review board will
25 begin hearing protests;

26 (8) an explanation of the availability and purpose of
27 an informal conference with the appraisal office before a hearing

1 on a protest; and

2 (9) a brief explanation that the governing body of
3 each taxing unit decides whether [~~or not~~] taxes on the property will
4 increase and that the appraisal district only determines the value
5 of the property.

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

8 SECTION 4. This Act takes effect January 1, 2024, but only
9 if the constitutional amendment proposed by the 88th Legislature,
10 Regular Session, 2023, authorizing the legislature to provide for
11 an exemption from ad valorem taxation by a political subdivision
12 other than a school district of a portion of the assessed value of a
13 residence homestead based on the average assessed value in the
14 preceding tax year of all qualified residence homesteads that are
15 located in the same county as the homestead is approved by the
16 voters. If that amendment is not approved by the voters, this Act
17 has no effect.