

By: Goodwin, Raymond

H.B. No. 3325

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to notice by an appraisal district to an owner of  
3 residential property of the owner's potential eligibility for a  
4 residence homestead exemption from ad valorem taxation of the  
5 property and the manner in which certain owners may apply for the  
6 exemption.

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

8 SECTION 1. Section 25.192, Tax Code, is amended by amending  
9 Subsections (b) and (c) and adding Subsections (c-1) and (c-2) to  
10 read as follows:

11 (b) If the records of the appraisal district indicate that  
12 the address of the property is also the address of the owner of the  
13 property, the chief appraiser must send to the property owner a  
14 notice that contains:

15 (1) the following statement in boldfaced 18-point type  
16 at the top of the first page of the notice: "NOTICE: A residence  
17 homestead exemption from ad valorem taxation is NOT currently being  
18 allowed on the property listed below. However, our records show  
19 that this property may qualify for a residence homestead exemption,  
20 which will reduce your taxes.";

21 (2) following the statement described by Subdivision  
22 (1), the following statement in 12-point type: "According to the  
23 records of the appraisal district, the property described in this  
24 notice may be your primary residence and may qualify for a residence

1 homestead exemption from ad valorem taxation. If the property is  
2 your home and you occupy it as your primary residence, the property  
3 likely qualifies for one or more residence homestead exemptions,  
4 which will reduce the amount of taxes imposed on the property. The  
5 form needed to apply for a residence homestead exemption (insert as  
6 applicable "is enclosed" or "may be completed and submitted  
7 online"). Although the form may state that the deadline for filing  
8 an application for a residence homestead exemption is April 30, a  
9 late application for a residence homestead exemption will be  
10 accepted if filed before February 1, (insert year application must  
11 be filed). There is no fee or charge for filing an application or a  
12 late application for a residence homestead exemption."; and

13 (3) following the statement described by Subdivision  
14 (2), the address to which the notice is sent.

15 (c) If the [The] notice required by this section states that  
16 the form needed to apply for a residence homestead exemption is  
17 enclosed, the notice must be accompanied by the [an application]  
18 form [for a residence homestead exemption].

19 (c-1) If the notice required by this section states that the  
20 form needed to apply for a residence homestead exemption may be  
21 completed and submitted online, the notice must contain:

22 (1) a description of the procedure for applying for  
23 the exemption online;

24 (2) the uniform resource locator (URL) address of the  
25 site on the appraisal district's Internet website at which the  
26 property owner may complete and submit the form; and

27 (3) a statement that the property owner may on request

1 receive the form by regular first-class mail or in person at the  
2 appraisal office.

3 (c-2) A chief appraiser who receives a request authorized by  
4 Subsection (c-1)(3) for an application form for a residence  
5 homestead exemption shall provide the form to the requestor:

6 (1) by regular first-class mail; or

7 (2) in person at the appraisal office if the requestor  
8 requests the form in person at the office.

9 SECTION 2. This Act takes effect September 1, 2023.