

By: West

S.B. No. 854

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of the commissioners court of a county to
3 adopt an exemption from ad valorem taxation by the county of a
4 portion, expressed as a dollar amount, of the appraised value of an
5 individual's residence homestead.

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

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

9 (i) The assessor and collector for a taxing unit may
10 disregard the exemptions authorized by Subsection (b), (c), (d),
11 ~~[or] (n), or (s) [of this section]~~ and assess and collect a tax
12 pledged for payment of debt without deducting the amount of the
13 exemption if:

14 (1) prior to adoption of the exemption, the taxing
15 unit pledged the taxes for the payment of a debt; and

16 (2) granting the exemption would impair the obligation
17 of the contract creating the debt.

18 (s) In addition to any other exemptions provided by this
19 section, an individual is entitled to an exemption from taxation by
20 a county of a portion, expressed as a dollar amount, of the
21 appraised value of the individual's residence homestead if the
22 exemption is adopted by the commissioners court of the county
23 before July 1 in the manner provided by law for official action by
24 the commissioners court. The amount of the exemption may not exceed

1 \$100,000.

2 SECTION 2. Section 25.23(a), Tax Code, is amended to read as
3 follows:

4 (a) After submission of appraisal records, the chief
5 appraiser shall prepare supplemental appraisal records listing:

6 (1) each taxable property the chief appraiser
7 discovers that is not included in the records already submitted,
8 including property that was omitted from an appraisal roll in a
9 prior tax year;

10 (2) property on which the appraisal review board has
11 not determined a protest at the time of its approval of the
12 appraisal records; and

13 (3) property that qualifies for an exemption under
14 Section 11.13(n) or (s) that was adopted by the governing body of a
15 taxing unit after the date the appraisal records were submitted.

16 SECTION 3. This Act applies only to ad valorem taxes imposed
17 for a tax year that begins on or after the effective date of this
18 Act.

19 SECTION 4. This Act takes effect January 1, 2024, but only
20 if the constitutional amendment proposed by the 88th Legislature,
21 Regular Session, 2023, authorizing the commissioners court of a
22 county to adopt an exemption from ad valorem taxation by the county
23 of a portion, expressed as a dollar amount, of the appraised value
24 of an individual's residence homestead is approved by the voters.
25 If that amendment is not approved by the voters, this Act has no
26 effect.