

By: Darby

H.B. No. 2730

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application or confirm the person's current qualification for the exemption.

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

SECTION 1. Section 11.43, Tax Code, is amended by amending Subsection (c) and adding Subsection (c-1) to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, or 11.36, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, except as provided by Subsection (r), and subject to Subsection (c-1), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption. If the person previously allowed the exemption is 65 years of age or older, the chief appraiser may not cancel the

1 exemption due to the person's failure to file the new application
2 unless the chief appraiser complies with the requirements of
3 Subsection (q), if applicable.

4 (c-1) A chief appraiser may not require a person allowed a
5 residence homestead exemption under Section 11.13 to file a new
6 application or confirm the person's current qualification for the
7 exemption unless the chief appraiser:

8 (1) has reason to believe the person no longer
9 qualifies for the exemption; and

10 (2) delivers written notice, accompanied by an
11 appropriate application form, to the person stating:

12 (A) the chief appraiser believes the person may
13 no longer qualify for the exemption; and

14 (B) the specific reason for the chief appraiser's
15 belief.

16 SECTION 2. It is the intent of the 89th Legislature, Regular
17 Session, 2025, that the amendments made by this Act be harmonized
18 with another Act of the 89th Legislature, Regular Session, 2025,
19 relating to nonsubstantive additions to and corrections in enacted
20 codes.

21 SECTION 3. This Act takes effect September 1, 2025.