

By: Madla

S.B. No. 1203

A BILL TO BE ENTITLED

AN ACT

relating to the payment of certain ad valorem tax refunds.

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

SECTION 1. Section 1.111(f), Tax Code, is amended to read as follows:

(f) A property owner in writing filed with the appraisal district may direct the appraisal district, appraisal review board, and each taxing unit participating in the appraisal district to deliver all notices, tax bills, orders, and other communications relating to one or more specified items of the owner's property to a specified person instead of to the property owner. The instrument must clearly identify the person by name and give the person's address to which those items ~~[all notices, tax bills, orders, and other communications]~~ are to be delivered. The instrument may also direct those entities to deliver all tax refunds relating to the property to the specified person. The property owner may but is not required to designate the person's agent for other tax matters designated under Subsection (a) as the person to receive all notices, tax bills, orders, and other communications and, if specified, all tax refunds. The designation of an agent for other tax matters under Subsection (a) may also provide that the agent is the person to whom notices, tax bills, orders, and other communications and, if specified, all tax refunds are to be delivered under this subsection.

SECTION 2. Section 11.431(b), Tax Code, is amended to read as follows:

(b) If a late application is approved after approval of the appraisal records by the appraisal review board, the chief appraiser shall notify the collector for each unit in which the residence is located. The collector shall deduct from the person's tax bill the amount of tax imposed on the exempted amount if the tax has not been paid. If the tax has been paid, the collector shall refund the amount of tax imposed on the exempted amount. A person is not required to apply for a refund under this subsection to receive the refund.

SECTION 3. Section 26.15(f), Tax Code, is amended to read as follows:

(f) If a correction decreases the tax liability of a property owner after the owner has paid the tax, the taxing unit shall refund to the property owner the difference between the tax paid and the tax legally due, except as provided by Section 25.25(n). A property owner is not required to apply for a refund under this subsection to receive the refund.

SECTION 4. Section 31.11, Tax Code, is amended by adding Subsection (h) to read as follows:

(h) This section does not apply to an overpayment caused by a change of exemption status or correction of a tax roll. Such an overpayment is covered by Section 26.15 or 42.43, as applicable.

SECTION 5. This Act takes effect September 1, 2005.