

By: Madla

S.B. No. 1203

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the payment of certain ad valorem tax refunds.

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

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

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

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

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

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

14 (f) If a correction decreases the tax liability of a
15 property owner after the owner has paid the tax, the taxing unit
16 shall refund to the property owner the difference between the tax
17 paid and the tax legally due, except as provided by Section
18 25.25(n). A property owner is not required to apply for a refund
19 under this subsection to receive the refund.

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

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

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