1-24A BILL TO BE ENTITLED1-25AN ACT1-26relating to installment payments of ad valorem taxes.1-27BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:1-28SECTION 1. Sections 31.031(a-1), (a-2), and (b), Tax Cod1-29are amended to read as follows:1-30(a-1) An individual to whom this section applies may pay1-31taxing unit's taxes imposed on property that the person owns a1-32occupies as a residence homestead in four equal installment1-33without penalty or interest if the first installment is paid befor1-34the delinquency date and is accompanied by notice to the taxing unit's taxes imposed on property that the person will pay the remaining taxes in three equ1-35that the person will pay the remaining taxes in three equ1-36installments. If the delinquency date is a February 1, the [HF1-37second installment must be paid before June 1, and the fourth installment1-38must be paid before August 1. If the delinquency date is a date1-40other than February 1, the second installment must be paid before1-41third installment must be paid before the first day of the fourt1-43month after the delinquency date, and the fourth installment must1-44the delinquency date.1-45delinquency date.1-46(a-2) Notwithstanding the deadline prescribed by Subsecti1-47this section applies may pay the taxes in four equal installments1-48the section applies may pay the taxes in four equal installments1-49provided by	1-1 1-2 1-3 1-4 1-5	By: Hinojosa, Bettencourt S.B. No. 62 (In the Senate - Filed February 18, 2015; February 23, 2015) read first time and referred to Committee on Finance; April 9, 2015 reported adversely, with favorable Committee Substitute by the following vote: Yeas 12, Nays 0; April 9, 2015, sent to printer.)	, ,
1-8       Nelson       X         1-9       Bitnojosa       X         1-10       Bettencourt       X         1-11       Eltife       X         1-12       Hancock       X         1-13       Huffman       X         1-14       Kolkhorst       X         1-15       Nichols       X         1-16       Schwertner       X         1-17       Seliger       X         1-18       Taylo of Galveston       X         1-20       Westin       X         1-21       West       X         1-22       Whitmire       X         1-23       COMMITTEE SUBSTITUTE FOR S.B. No. 624       By: Hinojo         1-24       A BILL TO BE ENTITLED         1-25       AN ACT         1-26       relating to installment payments of ad valorem taxes.         1-27       BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:         1-28       SECTION 1. Sections 31.031(a-1), (a-2), and (b), Tax Cod         29       are amended to read as follows:         1-31       taxing unit's taxes imposed on property that the person owns a         32       occupies as a residence homestead in four equal installment         <	1-6	COMMITTEE VOTE	
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	1-47 1-48 1-49 1-50 1-51 1-52 1-53 1-54 1-55 1-56 1-57 1-58 1-59	<pre>(a-1) for payment of the first installment, an individual to whom this section applies may pay the taxes in four equal installments as provided by Subsection (a-1) if the first installment is paid and the required notice is provided before the first day of the first month after the delinquency date [March 1].</pre>	msd <u>t</u> enanye

C.S.S.B. No. 624 one-fourth of a taxing unit's taxes imposed on property that the person owns, accompanied by notice to the taxing unit that the 2-1 2-2 2-3 person will pay the remaining taxes in installments, the person may 2-4 pay the remaining taxes without penalty or interest in three equal installments. If the delinquency date is February 1, the [The] first installment must be paid before April 1, the second installment <u>must be paid</u> before June 1, and the third installment <u>must be paid</u> before August 1. If the delinquency date is a date other than February 1, the first installment must be paid before the 2-5 2-6 2-7 2-8 2-9 first day of the second month after the delinquency date, the second installment must be paid before the first day of the fourth month after the delinquency date, and the third installment must be paid 2**-**10 2**-**11 2-12 2-13

before the first day of the sixth month after the delinquency date. (c) If the person fails to make a payment before the applicable date provided by Subsection (b), the unpaid <u>installment</u> [amount] is delinquent and incurs a penalty of six percent and 2-14 2**-**15 2**-**16 2-17 interest as provided by Section 33.01(c).

2-18 SECTION 3. Sections 33.011(d) and (i), Tax Code, are amended to read as follows: 2-19

(d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), or (j) must be made before the 181st day after the delinquency date. A request for a waiver of 2-20 2-21 2-22 2-23 penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date the religious organization acquires the property. A request for a waiver of penalties and interest under Subsection (i) must be made before the 181st day 2-24 2**-**25 2**-**26 2-27 after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of 2-28 Section 33.04(c) [33.04(b)]. To be valid, a waiver of penalties or 2-29 2-30 2-31 interest under this section must be requested in writing. If a written request for a waiver is not timely made, the governing body 2-32 of a taxing unit may not waive any penalties or interest under this 2-33 section.

(i) The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if: 2-34 2-35 2-36

2-37 the property owner or another person liable for (1)the tax pays the tax not later than the 181st day after the date the 2-38 property owner receives notice of the delinquent tax that satisfies 2-39 the requirements of Section <u>33.04(c)</u> [<del>33.04(b)</del>]; and (2) the delinquency is the result of taxes imposed on: 2-40 2-41

2-42 omitted property entered in the appraisal (A) 2-43 records as provided by Section 25.21; 2-44

(B) erroneously exempted property or appraised value added to the appraisal roll as provided by Section 11.43(i); 2-45 2-46 or

2-47 (C) property added to the appraisal roll under a 2-48 different account number or parcel when the property was owned by a 2-49 prior owner.

SECTION 4. 2-50 Section 33.02, Tax Code, is amended by amending 2-51 Subsections (a) and (b-1) and adding Subsections (a-1) and (f) to 2-52 read as follows:

2-53 (a) The collector for a taxing unit may enter into an agreement with a person delinquent in the payment of the tax for payment of the tax, penalties, and interest in installments. The collector for a taxing unit shall, on request by a person delinquent 2-54 2-55 2-56 2-57 in the payment of the tax on a residence homestead for which the property owner has been granted an exemption under Section 11.13, enter into an agreement with the person for payment of the tax, penalties, and interest in installments if the person has not entered into an installment agreement with the collector for the 2-58 2-59 2-60 2-61 2-62 taxing unit under this section in the preceding 24 months. 2-63

(a-1) An installment agreement under this section: (1) must be in writing;

must be in writing;

2-64

2-65 (2) must provide for payments to be made in [equal] 2-66 monthly installments;

2-67 (3) must extend for a period of at least 12 months if 2-68 the property that is the subject of the agreement is a residence homestead for which the person entering into the agreement has been 2-69

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3-1 granted an exemption under Section 11.13; and

3-2 (4) may not extend for a period of more than 36 months.
3-3 (b-1) Except as otherwise provided by this subsection, a
3-4 penalty does not accrue as provided by Section 33.01(a) on the
unpaid balance during the period of the agreement if the property
3-6 that is the subject of the agreement is a residence homestead for
3-7 which the property owner has been granted an exemption under
3-8 Section 11.13. If the property owner fails to make a payment as
3-9 required by the agreement, a penalty accrues as provided by Section
3-10 33.01(a) on the unpaid balance as if the owner had not entered into
3-11 the agreement.

3-12 (f) The collector for a taxing unit must deliver a notice of 3-13 default to a person who is in breach of an installment agreement 3-14 under this section and to any other owner of an interest in the 3-15 property subject to the agreement whose name appears on the 3-16 delinquent tax roll before the collector may seize and sell the 3-17 property or file a suit to collect a delinquent tax subject to the 3-18 agreement.

3-19 SECTION 5. Section 33.04, Tax Code, as amended by Chapters 3-20 935 (H.B. 1597) and 967 (H.B. 1913), Acts of the 83rd Legislature, 3-21 Regular Session, 2013, is amended to read as follows:

3-22 Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each 3-23 year the collector for a taxing unit shall deliver a notice of 3-24 delinquency to each person whose name appears on the current 3-25 delinquent tax roll. However, the notice need not be delivered if: 3-26 (1) a bill for the tax was not mailed under Section

3-27 31.01(f); or

3-28 (2) the collector does not know and by exercising 3-29 reasonable diligence cannot determine the delinquent taxpayer's 3-30 name and address.

(b) A notice of delinquency <u>under this section</u> must contain
3-32 the following statement in capital letters: "IF THE PROPERTY
3-33 DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD
3-34 CONTACT THE <u>TAX COLLECTOR FOR</u> (NAME OF TAXING UNIT) REGARDING A
3-35 RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY
3-36 WITH THE <u>TAX COLLECTOR FOR</u> (NAME OF TAXING UNIT) FOR THE PAYMENT OF
3-37 THESE TAXES."

3-38 (c) [(b)] If the delinquency is the result of taxes imposed 3-39 on property described by Section 33.011(i), the first page of the 3-40 notice of delinquency must include, in 14-point boldfaced type or 3-41 14-point uppercase letters, a statement that reads substantially as 3-42 follows: "THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY 3-43 IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT 3-44 TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED [ON]."

3-44 TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED [ON]."
3-45 [(c) The collector for a taxing unit must deliver a notice
3-46 of delinquency to a person who is in breach of an installment
3-47 agreement under Section 33.02 and to any other owner of an interest
3-48 in the property subject to the agreement whose name appears on the
3-49 delinquent tax roll before the collector may seize and sell the
3-50 property or file a suit to collect a delinquent tax subject to the

3-52 SECTION 6. Sections 31.031(d) and 31.032(e), Tax Code, are 3-53 repealed.

3-54 SECTION 7. (a) The changes in law made by this Act to 3-55 Sections 31.031, 31.032, and 33.02, Tax Code, apply only to an 3-56 installment agreement for the payment of ad valorem taxes entered 3-57 into on or after the effective date of this Act. An installment 3-58 agreement for the payment of ad valorem taxes entered into before 3-59 the effective date of this Act is governed by the law in effect on 3-60 the date the agreement was entered into, and the former law is 3-61 continued in effect for that purpose.

(b) The change in law made by this Act to Section 33.04, Tax
Code, applies only to a notice of delinquency delivered on or after
the effective date of this Act. A notice of delinquency delivered
before the effective date of this Act is governed by the law in
effect on the date the notice was delivered, and the former law is
continued in effect for that purpose.

3-68 SECTION 8. To the extent of any conflict, this Act prevails 3-69 over another Act of the 84th Legislature, Regular Session, 2015, C.S.S.B. No. 624 4-1 relating to nonsubstantive additions to and corrections in enacted 4-2 codes. 4-3 SECTION 9. This Act takes effect September 1, 2015.

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