

1-1 By: Burton S.B. No. 448  
 1-2 (In the Senate - Filed January 9, 2017; February 6, 2017,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 March 16, 2017, reported favorably by the following vote: Yeas 15,  
 1-5 Nays 0; March 16, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the procedure for canceling a deferral or abatement of  
 1-26 collection of ad valorem taxes on the residence homestead of an  
 1-27 elderly person.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 1.07(d), Tax Code, is amended to read as  
 1-30 follows:

1-31 (d) A notice required by Section 11.43(q), 11.45(d),  
 1-32 23.44(d), 23.46(c) or (f), 23.54(e), 23.541(c), 23.55(e),  
 1-33 23.551(a), 23.57(d), 23.76(e), 23.79(d), ~~or~~ 23.85(d), or  
 1-34 33.06(h) must be sent by certified mail.

1-35 SECTION 2. Section 33.06, Tax Code, is amended by adding  
 1-36 Subsection (h) to read as follows:

1-37 (h) The chief appraiser may not make a determination that an  
 1-38 individual who is 65 years of age or older is no longer entitled to  
 1-39 receive a deferral or abatement under this section because the  
 1-40 property for which the deferral or abatement was obtained is no  
 1-41 longer the individual's principal residence without first  
 1-42 providing written notice to the individual stating that the chief  
 1-43 appraiser believes the property may no longer be the individual's  
 1-44 principal residence. The notice must include a form on which the  
 1-45 individual may indicate that the property remains the individual's  
 1-46 principal residence and a self-addressed postage prepaid envelope  
 1-47 with instructions for returning the form to the chief appraiser.  
 1-48 The chief appraiser shall consider the individual's response on the  
 1-49 form in determining whether the property remains the individual's  
 1-50 principal residence. If the chief appraiser does not receive a  
 1-51 response on or before the 60th day after the date the notice is  
 1-52 mailed, the chief appraiser may make a determination that the  
 1-53 property is no longer the individual's principal residence on or  
 1-54 after the 30th day after the expiration of the 60-day period, but  
 1-55 only after making a reasonable effort to locate the individual and  
 1-56 determine whether the property remains the individual's principal  
 1-57 residence. For purposes of this subsection, sending an additional  
 1-58 notice that includes, in bold font equal to or greater in size than  
 1-59 the surrounding text, the date on which the chief appraiser is  
 1-60 authorized to make the determination to the individual receiving  
 1-61 the deferral or abatement immediately after the expiration of the

2-1 60-day period by first class mail in an envelope on which is  
2-2 written, in all capital letters, "RETURN SERVICE REQUESTED," or  
2-3 another appropriate statement directing the United States Postal  
2-4 Service to return the notice if it is not deliverable as addressed,  
2-5 or providing the additional notice in another manner that the chief  
2-6 appraiser determines is appropriate, constitutes a reasonable  
2-7 effort on the part of the chief appraiser. The chief appraiser may  
2-8 include a notice required under this subsection in a notice  
2-9 required under Section 11.43(q), if applicable.

2-10 SECTION 3. The change in law made by this Act applies only  
2-11 to a determination by a chief appraiser that an individual who is 65  
2-12 years of age or older is no longer entitled to receive a deferral or  
2-13 abatement of collection of ad valorem taxes under Section 33.06,  
2-14 Tax Code, because the property for which the deferral or abatement  
2-15 was obtained is no longer the individual's principal residence that  
2-16 is made on or after the effective date of this Act. A determination  
2-17 by a chief appraiser that an individual who is 65 years of age or  
2-18 older is no longer entitled to receive a deferral or abatement of  
2-19 collection of ad valorem taxes under Section 33.06, Tax Code,  
2-20 because the property for which the deferral or abatement was  
2-21 obtained is no longer the individual's principal residence that is  
2-22 made before the effective date of this Act is governed by the law in  
2-23 effect at the time the determination was made, and that law is  
2-24 continued in effect for that purpose.

2-25 SECTION 4. This Act takes effect September 1, 2017.

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