

By: Hancock

S.B. No. 683

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. Sections 1.111(f) and (j), Tax Code, are 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, refunds, 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 all notices, tax bills, refunds, orders, and other communications are to be delivered. 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, refunds, orders, and other communications. 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, refunds, orders, and other communications are to be delivered under this subsection.

(j) An individual exempt from registration as a property tax consultant under Section 1152.002, Occupations Code, who is not supervised, directed, or compensated by a person required to

1 register as a property tax consultant under that chapter and who
2 files a protest with the appraisal review board on behalf of the
3 property owner is entitled to receive all notices from the
4 appraisal district and appraisal review board regarding the
5 property subject to the protest until the authority is revoked by
6 the property owner as provided by this section. An individual to
7 which this subsection applies who is not designated by the property
8 owner to receive notices, tax bills, refunds, orders, and other
9 communications as provided by Subsection (f) or Section 1.11 shall
10 file a statement with the protest that includes:

- 11 (1) the individual's name and address;
- 12 (2) a statement that the individual is acting on
13 behalf of the property owner; and
- 14 (3) a statement of the basis for the individual's
15 exemption from registration under Section 1152.002, Occupations
16 Code.

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

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

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

3 (f) If a correction that decreases the tax liability of a
4 property owner is made after the owner has paid the tax, the taxing
5 unit shall refund to the property owner the difference between the
6 tax paid and the tax legally due, except as provided by Section
7 25.25(n). A property owner is not required to apply for a refund
8 under this subsection to receive the refund.

9 SECTION 4. This Act takes effect September 1, 2015.