

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. Section [1.111](#), Tax Code, is amended by amending Subsections (f) and (j) and adding Subsection (m) 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

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

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

18       (m) The authority granted by a property owner to the owner's  
19 agent or another person to receive a refund as permitted by this  
20 section expires on the first anniversary of the date the property  
21 owner most recently granted the authority to the person unless the  
22 property owner reauthorizes the authority on or before the date  
23 that authority expires. This subsection does not affect any other  
24 authority granted by the property owner to the property owner's  
25 agent under this section.

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

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

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

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

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