

## **BILL ANALYSIS**

Senate Research Center

C.S.S.B. 1659  
By: Madla  
Intergovernmental Relations  
5/6/2003  
Committee Report (Substituted)

### **DIGEST AND PURPOSE**

C.S.S.B. 1659 addresses a number of issues regarding ad valorem tax exemptions, payments, and refunds.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 1.111(f), Tax Code, to add tax refunds to a list of items for which a property owner may direct an appraisal district, appraisal review board, and each taxing unit participating in the appraisal district to deliver those items to a specified person other than the property owner.

SECTION 2. Amends Section 11.431(a), Tax Code, to require the chief appraiser to accept an application for homestead exemption under Section 11.13 after the filing deadline provided by section 11.43 if the application is filed not later than January 31 one year after the year in which the taxes for which the exemption is claimed were imposed, rather than on the homestead were paid, or became delinquent, rather than whichever is earlier.

SECTION 3. Amends Section 26.15(f), Tax Code, to require a taxing unit, if a correction decreases the tax liability of a property owner after the owner or his agent has been billed for, rather than paid, the tax, to refund to the property owner the difference between the tax paid and the tax legally due. Requires a refund under this subsection to be made to the person who was the owner of the property on January 1 of the tax year in which the taxes were assessed unless otherwise specified by that person. Requires the taxing unit to make a refund under this subsection without requiring additional action by or documentation from the property owner, the owner's agent or the part who paid th taxes.

SECTION 4. Amends Section 31.075, Tax Code, by adding Subsection (c) to prohibit a taxing unit from requiring a property owner or the property owner's agent to provide a receipt issued under this subsection as evidence that a tax has been paid.

SECTION 5. Amends Section 31.11, Tax Code, by adding Subsection (h) to provide that overpayments caused by a change of exemption status or correction of the tax roll are covered under Section 26.15.

SECTION 6. Effective date: September 1, 2003.