

## **BILL ANALYSIS**

Senate Research Center  
76R6419 SMH-D

S.B. 1254  
By: Nelson  
Intergovernmental Relations  
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As Filed

### **DIGEST**

Currently, Texas law provides deadlines by which late applications for property tax exemptions must be filed by eligible entities in order to be accepted and considered by the chief appraiser of an appraisal district. Owners of homesteads must file an application not later than one year after the date on which the taxes were paid or became delinquent, whichever is earlier. In previous sessions the legislature has revised forward the dates for certain religious, school, and charitable organizations in order to accommodate those that have failed to meet the deadline. S.B. 1254 would establish provisions regarding late applications for certain ad valorem tax exemptions.

### **PURPOSE**

As proposed, S.B. 1254 establishes provisions regarding late applications for certain ad valorem tax exemptions.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 11.431(a), Tax Code, to require the chief appraiser to accept or deny an application for a residence homestead exemption under Section 11.13 and after the filing deadline if the application is filed not later than December 31 of the fifth year, rather than one year, after the year in which the taxes for which the exemption is claimed were imposed. Deletes text regarding the date the taxes on the homestead were paid or became delinquent. Makes a conforming change.

SECTION 2. Amends Section 11.433(a), Tax Code, to require the chief appraiser to accept or deny an application for a religious organization exemption providing certain conditions. Makes conforming changes.

SECTION 3. Amends Section 11.434(a), Tax Code, to require the chief appraiser to accept or deny an application for a school exemption, under certain conditions. Makes conforming changes.

SECTION 4. Amends Section 11.435(a), Tax Code, to require the chief appraiser to accept or deny an application for a charitable organization exemption, under certain conditions. Makes conforming changes.

SECTION 5. Amends Section 11.438(a), Tax Code, to require the chief appraiser to accept or deny an application for a veteran's organization exemption, under certain conditions. Makes conforming changes.

SECTION 6. Repealers: Sections 11.433(e), 11.434(d), 11.435(e), and 11.438(d), Tax Code (regarding the filing date of an application).

SECTION 7. Emergency clause.  
Effective date: upon passage.