

## **BILL ANALYSIS**

Senate Research Center  
80R8553 JD-D

S.B. 826  
By: West, Royce  
Intergovernmental Relations  
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As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, persons eligible for a residence homestead exemption may be unaware of their eligibility and therefore are not benefiting from the tax relief. As proposed, S.B. 826 requires appraisal districts to include in the annual property tax notice sent to a property owner who did not qualify for a residence homestead exemption from ad valorem taxes in the current tax year, a statement notifying the property owner about the homeowner's possible eligibility for certain homestead exemptions and an application form.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 25.19, Tax Code, by adding Subsection (b-2) and amending Subsection (d), as follows:

(b-2) Provides that this subsection applies only to a notice of appraised value for residential real property that has not qualified for a residence homestead exemption in the current tax year. Requires the notice to contain, in addition to the applicable information required by Subsections (b), (b-1), and (f), a specific statement informing individuals of the residential real property that currently is not exempt from ad valorem taxation which may qualify for one or more a residence homestead exemptions from ad valorem taxation, and application and deadline information. Requires the notice to be accompanied by an application form for a residence homestead exemption.

(d) Provides that failure to receive a notice required by this section does not affect the deadline for filing an application for a residence homestead exemption.

SECTION 2. Effective date: January 1, 2008.