

BILL ANALYSIS

Senate Research Center
76R9651 SMH-D

C.S.S.B. 1254
By: Nelson
Intergovernmental Relations
4/8/1999
Committee Report (Substituted)

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. C.S.S.B. 1254 would establish provisions regarding late applications for certain ad valorem tax exemptions.

PURPOSE

As proposed, C.S.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 11.433(a), Tax Code, to require the chief appraiser to accept or deny an application for a religious organization exemption under Section 11.20 after the filing deadline if the application is filed not later than December 31 of the fifth year, rather than the sixth year, after the year in which the taxes were imposed.

SECTION 2. 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 3. 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 4. 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 5. 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 6. Emergency clause.
Effective date: upon passage.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Deletes proposed SECTION 1. Renumbers subsequent SECTIONS.