1   AN ACT

2 relating to a requirement that each appraisal district periodically

3 confirm that recipients of residence homestead exemptions qualify

4 for those exemptions.

5   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6   SECTION 1. Section 11.43, Tax Code, is amended by adding

7 Subsection (h-1) to read as follows:

8   (h-1) The chief appraiser of an appraisal district shall

9 develop a program for the periodic review of each residence

10 homestead exemption granted by the district under Section 11.13 to

11 confirm that the recipient of the exemption still qualifies for the

12 exemption. The program must require the chief appraiser to review

13 each residence homestead exemption at least once every five tax

14 years. The program may provide for the review to take place in

15 phases, with a portion of the exemptions reviewed in each tax year.

16   SECTION 2. The chief appraiser of an appraisal district

17 shall develop and implement the program required by Section

18 11.43(h-1), Tax Code, as added by this Act, not later than January

19 1, 2024. The program must provide that the first five-year review

20 cycle required by that section begins on that date.

21   SECTION 3. This Act takes effect September 1, 2023.

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Texas Property Tax Code, Section 11.43(h-1): The chief appraiser of an appraisal district shall develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption. The program must require the chief appraiser to review each residence homestead exemption at least once every five tax years.

Texas Property Tax Code, Section 11.43(c): The chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm his current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption.