

CHAPTER 198

H.B. No. 71

AN ACT

relating to the addition of certain property to the property tax roll and to the application of certain ad valorem tax overpayments and erroneous payments to certain delinquent ad valorem taxes.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 31.11, Tax Code, is amended by amending Subsection (b) and adding Subsection (c) to read as follows:

(b) *A taxing unit that determines a taxpayer is delinquent in ad valorem tax payments on property other than the property for which liability for a refund arises may apply the amount of an overpayment or erroneous payment to the payment of the delinquent taxes if the taxpayer was the sole owner of the property:*

(1) *for which the refund is sought on January 1 of the tax year in which those taxes were assessed; and*

(2) *on which the taxes are delinquent on January 1 of the tax year for which those taxes were assessed.*

(c) An application for a refund must be made within three years after the date of the payment or the taxpayer waives the right to the refund.

SECTION 2. Section 26.15, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) *A taxing unit that determines a taxpayer is delinquent in ad valorem tax payments on property other than the property for which liability for a refund arises may apply the amount of an overpayment to the payment of the delinquent taxes if the taxpayer was the sole owner of the property:*

(1) *for which the refund is sought on January 1 of the tax year in which those taxes were assessed; and*

(2) *on which the taxes are delinquent on January 1 of the tax year for which those taxes were assessed.*

SECTION 3. Section 11.43(i), Tax Code, is amended to read as follows:

(i) If the chief appraiser discovers that an exemption that is not required to be claimed annually has been erroneously allowed in any one of the five [10] preceding years, *the chief appraiser [he] shall add the property or appraised value that was erroneously exempted for each year to the appraisal roll as provided by Section 25.21 of this code for other property that escapes taxation. If an exemption that was erroneously allowed did not apply to all taxing units in which the property was located, the chief appraiser shall note on the appraisal records, for each prior year, the taxing units that gave the exemption and are entitled to impose taxes on the property or value that escaped taxation.*

SECTION 4. (a) This Act takes effect September 1, 1993.

(b) The changes in law made by Sections 1 and 2 of this Act apply only to refunds the liability for which arises on or after the effective date of this Act.

SECTION 5. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed by the House on March 25, 1993, by a non-record vote; the House concurred in Senate amendments to H.B. No. 71 on May 10, 1993, by a non-record vote; passed by the Senate, with amendments, on May 6, 1993, by a viva-voce vote.

Approved May 19, 1993.

Effective Sept. 1, 1993.