AN ACT
relating to a requirement that each appraisal district periodically
confirm that recipients of residence homestead exemptions qualify
for those exemptions.

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

SECTION 1. Section 11.43, Tax Code, is amended by adding
Subsection (h-1) to read as follows:

(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. The program may provide for the review to take place in
phases, with a portion of the exemptions reviewed in each tax year.

SECTION 2. The chief appraiser of an appraisal district
shall develop and implement the program required by Section
11.43(h-1), Tax Code, as added by this Act, not later than January
1, 2024. The program must provide that the first five-year review
cycle required by that section begins on that date.

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.