

By: Perez of El Paso

H. B. No. 3499

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the eligibility of an individual to receive an
3 exemption from ad valorem taxation of the individual's residence
4 homestead if the homestead is occupied by a registered sex
5 offender.

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

7 SECTION 1. Subchapter A, Chapter 62, Code of Criminal
8 Procedure, is amended by adding Article 62.0062 to read as follows:

10 (a) The department shall establish a procedure to annually provide
11 to the chief appraiser of each appraisal district a list containing
12 the address of each property located in the appraisal district that
13 an individual subject to the registration requirements of this
14 chapter has reported as the address at which the individual resides
15 on January 1 of that year.

16 (b) The department shall provide the list required by
17 Subsection (a) to the chief appraiser of each appraisal district
18 not later than March 1 of each year.

19 SECTION 2. Subchapter B, Chapter 11, Tax Code, is amended by
20 adding Section 11.136 to read as follows:

21 Sec. 11.136. RESIDENCE HOMESTEAD EXEMPTION PROHIBITED FOR
22 RESIDENCE OCCUPIED BY REGISTERED SEX OFFENDER. Notwithstanding
23 Section 11.13, 11.131, 11.132, 11.133, or 11.134, an individual may
24 not receive an exemption from taxation of all or a portion of the

1 appraised value of the individual's residence homestead under this
2 subchapter in a tax year for which the chief appraiser determines
3 under Section 11.43(t) that a registered sex offender occupied the
4 individual's residence homestead on January 1. In this subsection,
5 "registered sex offender" means an individual who is subject to the
6 registration requirements of Chapter 62, Code of Criminal
7 Procedure.

8 SECTION 3. Section 11.43, Tax Code, is amended by adding
9 Subsection (t) to read as follows:

10 (t) Before delivering a notice of appraised value for real
11 property provided under Section 25.19, the chief appraiser shall
12 determine whether the address of the property appears on the list of
13 residence addresses of registered sex offenders provided to the
14 chief appraiser by the Department of Public Safety under Article
15 62.0062, Code of Criminal Procedure. Notwithstanding Subsection
16 (q), if the chief appraiser determines that the address of property
17 for which a residence homestead exemption has been claimed or
18 allowed appears on the list of residence addresses of registered
19 sex offenders, the chief appraiser shall deny the application or
20 cancel the exemption and deliver written notice of the denial or
21 cancellation with the notice of appraised value for the property
22 provided under Section 25.19. In this subsection, "registered sex
23 offender" means an individual who is subject to the registration
24 requirements of Chapter 62, Code of Criminal Procedure. A denial or
25 cancellation under this subsection is subject to protest by the
26 property owner and to appeal or judicial review as provided by
27 Subtitle F. The chief appraiser shall grant the application or

1 reinstate the exemption if the property owner establishes that the
2 individual did not occupy the residence homestead on January 1,
3 including by demonstrating that:

4 (1) the individual resided in a separate structure on
5 the property or in a separately secured and occupied portion of the
6 structure that includes the residence homestead; and
7 (2) that separate structure or separate portion is not
8 part of the residence homestead for which the exemption was claimed
9 or received.

10 SECTION 4. This Act applies only to ad valorem taxes imposed
11 for a tax year beginning on or after the effective date of this Act.

12 SECTION 5. This Act takes effect January 1, 2026, but only
13 if the constitutional amendment proposed by the 89th Legislature,
14 Regular Session, 2025, authorizing the legislature to prohibit an
15 individual from receiving an exemption from ad valorem taxation of
16 the individual's residence homestead if the homestead is occupied
17 by a registered sex offender is approved by the voters. If that
18 amendment is not approved by the voters, this Act has no effect.