

By: Perez of El Paso

H.B. No. 3499

A BILL TO BE ENTITLED

AN ACT

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

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

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

Art. 62.0062. INFORMATION PROVIDED TO APPRAISAL DISTRICT.

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

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

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

Sec. 11.136. RESIDENCE HOMESTEAD EXEMPTION PROHIBITED FOR RESIDENCE OCCUPIED BY REGISTERED SEX OFFENDER. Notwithstanding Section 11.13, 11.131, 11.132, 11.133, or 11.134, an individual may 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.