

BILL ANALYSIS

Senate Research Center

H.B. 252
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Finance
5/3/2011
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

A homeowner may apply for homestead exemptions on the homeowner's principal residence. Homestead exemptions remove part of the home's value from taxation to lower the resident's taxes. A homestead is a separate structure, condominium, or a manufactured home located on owned or leased land, as long as the individual living in the home owns it. A homestead can include up to 20 acres, if the land is owned by the homeowner and used as a yard or for another purpose related to the residential use of the homestead.

H.B. 252 requires two forms of identification issued by the government entity to show that the homeowner resides at the residence in which they are receiving the exemption. The chief appraiser may not allow an exemption if the two forms of identification do not correspond to the address listed.

H.B. 252 amends current law relating to application and eligibility for an exemption from ad valorem taxation of the residence homestead of a person.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.43, Tax Code, by amending Subsections (f) and (j) and adding Subsections (n) and (o), as follows:

(f) Requires the comptroller of public accounts (comptroller) to include on the forms a notice in English and in Spanish of the penalties prescribed by Section 37.10 (Tampering with Governmental Record), Penal Code, for making or filing an application containing a false statement.

(j) Requires that an application for a residence homestead exemption prescribed by the comptroller and authorized by Section 11.13 (Residence Homestead), in addition to the items required by Subsection (f):

- (1) list each owner of the residence homestead and the interest of each owner;
- (2) state that the applicant does not claim an exemption under that section on another residence homestead in this state or claim a residence homestead exemption on a residence homestead outside this state;
- (3) state that each fact contained in the application is true;
- (4) include a copy of the applicant's driver's license or state-issued personal identification certificate and:

(A) a copy of the applicant's vehicle registration receipt; or

(B) if the applicant does not own a vehicle, an affidavit to that effect signed by the applicant and a copy of a utility bill for the property subject to the claimed exemption in the applicant's name;

(5) state that the applicant has read and understands the notice of the penalties required by Subsection (f), rather than include a sworn statement that the applicant has read and understands the notice of the penalties required by Subsection (f); and

(6) be signed by the applicant.

Makes nonsubstantive changes.

(n) Prohibits a chief appraiser from allowing an exemption provided by Section 11.13 unless:

(1) the address on the driver's license or state-issued personal identification certificate provided by the applicant under Subsection (j) corresponds to the address on the applicant's vehicle registration receipt or utility bill provided under that subsection; and

(2) the address indicated in Subdivision (1) corresponds to the address of the property for which the exemption is claimed.

(o) Requires that the application form for an exemption authorized by Section 11.13 require an applicant for an exemption under Subsection (c) (relating to entitling an adult who is disabled or is 65 or older to an exemption from taxation by a school district of a certain amount) or (d) (relating to entitling an individual who is disabled or is 65 or older to an exemption from taxation by a taxing unit of a certain amount) of that section who is not specifically identified on a deed or other appropriate instrument recorded in the applicable real property records as an owner of the residence homestead to provide an affidavit or other compelling evidence establishing the applicant's ownership of an interest in the homestead.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2011.