

By: Hilderbran

H.B. No. 1337

A BILL TO BE ENTITLED

AN ACT

relating to eligibility for an exemption from ad valorem taxation of the residence homestead of a person.

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

SECTION 1. Section 11.43, Tax Code, is amended by amending Subsection (j) and adding Subsection (n) to read as follows:

(j) An application for an exemption under Section 11.13 must:

(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;

(3) state that each fact contained in the application is true; ~~and~~

(4) include copies of two documents or other forms of identification issued by a governmental entity that indicate the applicant's residence address; and

(5) include a sworn statement that the applicant has read and understands the notice of the penalties required by Subsection (f).

(n) A chief appraiser may not allow an exemption provided by Section 11.13 unless:

(1) the two forms of identification provided under Subsection (j) indicate the same address; and

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

4 SECTION 2. The change in law made by this Act applies only
5 to an application for a residence homestead exemption filed with a
6 chief appraiser on or after the effective date of this Act. An
7 application for a residence homestead exemption filed with a chief
8 appraiser before the effective date of this Act is governed by the
9 law in effect when the application was filed, and the former law is
10 continued in effect for that purpose.

11 SECTION 3. This Act takes effect September 1, 2009.