

Amend CSHB 252 (senate committee printing) as follows:

(1) Add the following appropriately numbered SECTION to the bill and renumber subsequent SECTIONS of the bill accordingly:

SECTION \_\_\_\_\_. (a) Section 11.432, Tax Code, is amended to read as follows:

Sec. 11.432. HOMESTEAD EXEMPTION FOR MANUFACTURED HOME.

(a) Except as provided by Subsection (a-1), for ~~[For]~~ a manufactured home to qualify as a residence homestead ~~[for an exemption]~~ under Section 11.13, the application for ~~[the]~~ exemption required by Section 11.43 must be accompanied by:

(1) a copy of the statement of ownership and location for the manufactured home issued by the manufactured housing division of the Texas Department of Housing and Community Affairs under Section 1201.207, Occupations Code, showing that the individual applying for the exemption is the owner of the manufactured home;

(2) a ~~[or be accompanied by a verified]~~ copy of the purchase contract or payment receipt showing that the applicant is the purchaser of the manufactured home; or

(3) a sworn affidavit by the applicant stating that:

(A) the applicant is the owner of the manufactured home;

(B) the seller of the manufactured home did not provide the applicant with a purchase contract; and

(C) the applicant could not locate the seller after making a good faith effort ~~[, unless a photostatic copy of the current title page for the home is displayed on the computer website of the Texas Department of Housing and Community Affairs].~~

(a-1) An ~~[The]~~ appraisal district may rely upon the computer records of the Texas Department of Housing and Community Affairs to verify an applicant's ownership of a manufactured home. An applicant is not required to submit an accompanying document described by Subsection (a) if the appraisal district verifies the applicant's ownership under this subsection ~~[determine whether a manufactured home qualifies for an exemption].~~

(b) The land on which a manufactured home is located qualifies as a residence homestead ~~[for an exemption]~~ under Section

11.13 only if:

(1) the land is owned by one or more individuals, including the applicant [~~manufactured home qualifies for an exemption as provided by Subsection (a)~~]; [~~and~~]

(2) the applicant occupies the manufactured home as the applicant's principal residence; and

(3) the applicant demonstrates ownership of the manufactured home under Subsection (a) or the appraisal district determines the applicant's ownership under Subsection (a-1) [~~manufactured home is listed together with the land on which it is located under Section 25.08~~].

(c) The owner of land that qualifies as a residence homestead under this section [~~consumer~~] is entitled to obtain the homestead exemptions provided by Section 11.13 and any other benefit granted under this title to the owner of a residence homestead regardless of whether the applicant [~~owner~~] has elected to treat the manufactured home as real property or personal property and regardless of whether the manufactured home is listed on the tax rolls with the real property to which it is attached or listed on the tax rolls separately.

(d) [~~(c)~~] In this section, "manufactured home" has the meaning assigned by Section 1201.003, Occupations Code.

(b) Section 25.08, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) The chief appraiser shall apportion a residence homestead exemption for property consisting of land and a manufactured home listed separately on the tax roll on a pro rata basis based on the appraised value of the land and the manufactured home.

(c) Section 11.432, Tax Code, as amended by this Act, applies only to an application for a residence homestead exemption filed on or after the effective date of this section. An application filed before the effective date of this section is governed by the law in effect when the application was filed, and that law is continued in effect for that purpose.

(d) Section 25.08, Tax Code, as amended by this Act, applies only to an apportionment of a residence homestead exemption for a

tax year beginning on or after the effective date of this section.

(e) This section takes effect January 1, 2012.

(2) In SECTION 2 of the bill, between "Act" and "applies" (page 1, line 58), insert "to Section 11.43, Tax Code,".

(3) In SECTION 3 of the bill (page 2, line 2), strike "This Act" and substitute "Except as otherwise provided by this Act, this Act".