

BILL ANALYSIS

C.S.H.B. 252
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

A homeowner may apply for a homestead exemption on the homeowner's principal residence. Such an exemption excludes part of the property's assessed or appraised value from taxation, reducing its taxable value and lowering the homeowner's taxes. Certain residential structures located on owned or leased land qualify as a homestead as long as the individual living in the home owns it. A homestead can include a certain acreage of land owned by the homeowner and used as a yard or for another purpose related to the residential use of the homestead.

C.S.H.B. 252 revises the requirements for an application for a residence homestead property tax exemption, including requirements for documentation relating to residency.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 252 amends the Tax Code to require an application for a residence homestead property tax exemption prescribed by the comptroller of public accounts and authorized by law, in addition to furnishing the name and identification numbers and statements required by law, to state that the applicant does not claim a similar exemption on another residence homestead in Texas or claim a residence homestead exemption on a residence homestead outside Texas; to include a copy of the applicant's driver's license or state-issued personal identification certificate and a copy of the applicant's vehicle registration receipt or, 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; and to be signed by the applicant. The bill prohibits a chief appraiser from allowing a residence homestead exemption unless the address on the driver's license or state-issued personal identification certificate provided by the applicant corresponds to the address on the applicant's vehicle registration receipt or utility bill and the address corresponds to the address of the property for which the exemption is claimed.

EFFECTIVE DATE

September 1, 2011.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 252 differs from the original by specifying that the application for an exemption is for a residence homestead exemption, that the exemption is prescribed by the comptroller of public accounts and authorized by the applicable law, and that the application requirements in the statute amended by the substitute are in addition to the items required by the statute authorizing

the exemptions, whereas the original does not contain such specifications.

C.S.H.B. 252 includes a provision not in the original expanding the required statement that the applicant does not claim an exemption on another residence homestead to require a statement that the applicant does not claim a homestead exemption on another residence homestead in Texas or on a residence homestead outside Texas.

C.S.H.B. 252 differs from the original by specifying that the copy of a utility bill that may be provided instead of a copy of the applicant's vehicle registration is a copy of a utility bill for the property subject to the claimed exemption in the applicant's name, whereas the original specifies only a copy of a utility bill in the applicant's name.

C.S.H.B. 252 includes a provision not in the original requiring the application to be signed by the applicant. The substitute differs from the original by requiring the application to state that the applicant has read and understands the notice of penalties in the application, whereas the original requires a sworn statement to that effect.