

By: Hilderbran

H.B. No. 252

A BILL TO BE ENTITLED

AN ACT

relating to application and 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 Subsections (f) and (j) and adding Subsections (n) and (o) to read as follows:

(f) The comptroller, in prescribing the contents of the application form for each kind of exemption, shall ensure that the form requires an applicant to furnish the information necessary to determine the validity of the exemption claim. The form must require an applicant to provide the applicant's name and driver's license number, personal identification certificate number, or social security account number. The comptroller shall include on the forms a notice in English and in Spanish of the penalties prescribed by Section 37.10, Penal Code, for making or filing an application containing a false statement. The comptroller shall include, on application forms for exemptions that do not have to be claimed annually, a statement explaining that the application need not be made annually and that if the exemption is allowed, the applicant has a duty to notify the chief appraiser when the applicant's entitlement to the exemption ends. In this subsection:

(1) "Driver's license" has the meaning assigned that term by Section 521.001, Transportation Code.

1 (2) "Personal identification certificate" means a
2 certificate issued by the Department of Public Safety under
3 Subchapter E, Chapter 521, Transportation Code.

4 (j) In addition to the items required by Subsection (f), an
5 ~~[An]~~ application for a residence homestead ~~[an]~~ exemption
6 prescribed by the comptroller and authorized by ~~[under]~~ Section
7 11.13 must:

8 (1) list each owner of the residence homestead and the
9 interest of each owner;

10 (2) state that the applicant does not claim an
11 exemption under that section on another residence homestead in this
12 state or claim a residence homestead exemption on a residence
13 homestead outside this state;

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

16 (4) include a copy of the applicant's driver's license
17 or state-issued personal identification certificate and:

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

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

24 (5) state ~~[include a sworn statement]~~ that the
25 applicant has read and understands the notice of the penalties
26 required by Subsection (f); and

27 (6) be signed by the applicant.

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

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

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

11 (o) The application form for an exemption authorized by
12 Section 11.13 must require an applicant for an exemption under
13 Subsection (c) or (d) of that section who is not specifically
14 identified on a deed or other appropriate instrument recorded in
15 the applicable real property records as an owner of the residence
16 homestead to provide an affidavit or other compelling evidence
17 establishing the applicant's ownership of an interest in the
18 homestead.

19 SECTION 2. The change in law made by this Act applies only
20 to an application for a residence homestead exemption filed with a
21 chief appraiser on or after the effective date of this Act. An
22 application for a residence homestead exemption filed with a chief
23 appraiser before the effective date of this Act is governed by the
24 law in effect when the application was filed, and the former law is
25 continued in effect for that purpose.

26 SECTION 3. This Act takes effect September 1, 2011.