

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 Subsections (n) and (o) to read as follows:

(j) In addition to the items required by Subsection (f), an
[An] application for a residence homestead [an] exemption
prescribed by the comptroller and authorized by [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 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; ~~and~~

(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

1 affidavit to that effect signed by the applicant and a copy of a
2 utility bill for the property subject to the claimed exemption in
3 the applicant's name;

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

7 (6) be signed by the applicant.

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

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

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

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

26 SECTION 2. (a) Section 11.432, Tax Code, is amended to read
27 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

1 described by Subsection (a) if the appraisal district verifies the
2 applicant's ownership under this subsection [~~determine whether a~~
3 ~~manufactured home qualifies for an exemption~~].

4 (b) The land on which a manufactured home is located
5 qualifies as a residence homestead [~~for an exemption~~] under Section
6 11.13 only if:

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

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

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

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

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

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

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

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

14 (d) Section 25.08, Tax Code, as amended by this Act, applies
15 only to an apportionment of a residence homestead exemption for a
16 tax year beginning on or after the effective date of this section.

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

18 SECTION 3. The change in law made by this Act to Section
19 11.43, Tax Code, applies only to an application for a residence
20 homestead exemption filed with a chief appraiser on or after the
21 effective date of this Act. An application for a residence
22 homestead exemption filed with a chief appraiser before the
23 effective date of this Act is governed by the law in effect when the
24 application was filed, and the former law is continued in effect for
25 that purpose.

26 SECTION 4. Except as otherwise provided by this Act, this
27 Act takes effect September 1, 2011.

H.B. No. 252

President of the Senate

Speaker of the House

I certify that H.B. No. 252 was passed by the House on April 5, 2011, by the following vote: Yeas 146, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 252 on May 21, 2011, by the following vote: Yeas 136, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 252 was passed by the Senate, with amendments, on May 18, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor