

By: Hilderbran

H.B. No. 252

Substitute the following for H.B. No. 252:

By: Ritter

C.S.H.B. No. 252

A BILL TO BE ENTITLED

1

AN ACT

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

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

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

7 (j) In addition to the items required by Subsection (f), an  
8 ~~[An]~~ application for a residence homestead ~~[an]~~ exemption  
9 prescribed by the comptroller and authorized by ~~[under]~~ Section  
10 11.13 must:

11 (1) list each owner of the residence homestead and the  
12 interest of each owner;

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

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

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

21 (A) a copy of the applicant's vehicle  
22 registration receipt; or

23 (B) if the applicant does not own a vehicle, an  
24 affidavit to that effect signed by the applicant and a copy of a

1 utility bill for the property subject to the claimed exemption in  
2 the applicant's name;

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

6 (6) be signed by the applicant.

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

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

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

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

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