

By: Hilderbran

H.B. No. 252

A BILL TO BE ENTITLED

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 Subsection (n) to read as follows:

(j) An application for an exemption 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;

(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 affidavit to that effect signed by the applicant and a copy of a utility bill in the applicant's name; and

(5) include a sworn statement that the applicant has read and understands the notice of the penalties required by Subsection (f).

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

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