

1-1 By: Hilderbran (Senate Sponsor - Estes) H.B. No. 252  
1-2 (In the Senate - Received from the House April 6, 2011;  
1-3 April 20, 2011, read first time and referred to Committee on  
1-4 Finance; May 12, 2011, reported adversely, with favorable  
1-5 Committee Substitute by the following vote: Yeas 14, Nays 0;  
1-6 May 12, 2011, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.B. No. 252 By: Duncan

1-8 A BILL TO BE ENTITLED  
1-9 AN ACT

1-10 relating to eligibility for an exemption from ad valorem taxation  
1-11 of the residence homestead of a person.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 11.43, Tax Code, is amended by amending  
1-14 Subsection (j) and adding Subsections (n) and (o) to read as  
1-15 follows:

1-16 (j) In addition to the items required by Subsection (f), an  
1-17 [An] application for a residence homestead [an] exemption  
1-18 prescribed by the comptroller and authorized by [under] Section  
1-19 11.13 must:

1-20 (1) list each owner of the residence homestead and the  
1-21 interest of each owner;

1-22 (2) state that the applicant does not claim an  
1-23 exemption under that section on another residence homestead in this  
1-24 state or claim a residence homestead exemption on a residence  
1-25 homestead outside this state;

1-26 (3) state that each fact contained in the application  
1-27 is true; [and]

1-28 (4) include a copy of the applicant's driver's license  
1-29 or state-issued personal identification certificate and:

1-30 (A) a copy of the applicant's vehicle  
1-31 registration receipt; or

1-32 (B) if the applicant does not own a vehicle, an  
1-33 affidavit to that effect signed by the applicant and a copy of a  
1-34 utility bill for the property subject to the claimed exemption in  
1-35 the applicant's name;

1-36 (5) state [include a sworn statement] that the  
1-37 applicant has read and understands the notice of the penalties  
1-38 required by Subsection (f); and

1-39 (6) be signed by the applicant.

1-40 (n) A chief appraiser may not allow an exemption provided by  
1-41 Section 11.13 unless:

1-42 (1) the address on the driver's license or  
1-43 state-issued personal identification certificate provided by the  
1-44 applicant under Subsection (j) corresponds to the address on the  
1-45 applicant's vehicle registration receipt or utility bill provided  
1-46 under that subsection; and

1-47 (2) the address indicated in Subdivision (1)  
1-48 corresponds to the address of the property for which the exemption  
1-49 is claimed.

1-50 (o) The application form for an exemption authorized by  
1-51 Section 11.13 must require an applicant for an exemption under  
1-52 Subsection (c) or (d) of that section who is not specifically  
1-53 identified on a deed or other appropriate instrument recorded in  
1-54 the applicable real property records as an owner of the residence  
1-55 homestead to provide an affidavit or other compelling evidence  
1-56 establishing the applicant's ownership of an interest in the  
1-57 homestead.

1-58 SECTION 2. The change in law made by this Act applies only  
1-59 to an application for a residence homestead exemption filed with a  
1-60 chief appraiser on or after the effective date of this Act. An  
1-61 application for a residence homestead exemption filed with a chief  
1-62 appraiser before the effective date of this Act is governed by the  
1-63 law in effect when the application was filed, and the former law is

2-1 continued in effect for that purpose.

2-2 SECTION 3. This Act takes effect September 1, 2011.

2-3 \* \* \* \* \*