

By: Menendez

H.B. No. 3488

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the requirements for demonstrating eligibility for an
3 ad valorem tax exemption for the residence homestead of an elderly
4 or disabled person.

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

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

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

16 SECTION 2. (a) The change in law made by this Act applies
17 only to ad valorem taxes imposed for a tax year beginning on or
18 after January 1, 2012.

19 (b) Not later than the 180th day after the effective date of
20 this Act, the chief appraiser of each appraisal district shall
21 notify by mail each person who received an exemption under Section
22 11.13(c) or (d), Tax Code, for the 2011 tax year and who is not
23 specifically identified on a deed or other appropriate instrument
24 recorded in the applicable real property records as an owner of the

1 residence homestead of the requirements of Section 11.43(n), Tax
2 Code, as added by this Act.

3 (c) Notwithstanding Section 11.43(c), Tax Code, a person
4 who received an exemption under Section 11.13(c) or (d), Tax Code,
5 for the 2011 tax year and who is not specifically identified on a
6 deed or other appropriate instrument recorded in the applicable
7 real property records as an owner of the residence homestead must
8 reapply for the exemption to receive the exemption for the 2012 tax
9 year.

10 SECTION 3. It is the intent of the legislature that the
11 passage by the 82nd Legislature, Regular Session, 2011, of another
12 bill that amends Section 11.43, Tax Code, and the amendments made by
13 this Act shall be harmonized, if possible, as provided by Section
14 311.025(b), Government Code, so that effect may be given to each.
15 If the amendments made by this Act to Section 11.43, Tax Code, and
16 the amendments made to Section 11.43, Tax Code, by any other bill
17 are irreconcilable, it is the intent of the legislature that this
18 Act prevail, regardless of the relative dates of enactment of this
19 Act and the other bill or bills, but only to the extent that any
20 differences are irreconcilable.

21 SECTION 4. This Act takes effect immediately if it receives
22 a vote of two-thirds of all the members elected to each house, as
23 provided by Section 39, Article III, Texas Constitution. If this
24 Act does not receive the vote necessary for immediate effect, this
25 Act takes effect September 1, 2011.