

By: Wentworth, West

S.B. No. 915

A BILL TO BE ENTITLED

AN ACT

relating to the ad valorem taxation of manufactured homes.

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

SECTION 1. Section 11.432, Tax Code, is amended to read 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

1 (C) the applicant could not locate the seller
2 after making a good faith effort~~[, unless a photostatic copy of the~~
3 ~~current title page for the home is displayed on the computer website~~
4 ~~of the Texas Department of Housing and Community Affairs]~~.

5 (a-1) An [The] appraisal district may rely upon the computer
6 records of the Texas Department of Housing and Community Affairs to
7 verify an applicant's ownership of a manufactured home. An
8 applicant is not required to submit an accompanying document
9 described by Subsection (a) if the appraisal district verifies the
10 applicant's ownership under this subsection ~~[determine whether a~~
11 ~~manufactured home qualifies for an exemption]~~.

12 (b) The land on which a manufactured home is located
13 qualifies as a residence homestead ~~[for an exemption]~~ under Section
14 11.13 only if:

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

18 (2) the applicant occupies the manufactured home as
19 the applicant's principal residence; and

20 (3) the applicant demonstrates ownership of the
21 manufactured home under Subsection (a) or the appraisal district
22 determines the applicant's ownership under Subsection (a-1)
23 ~~[manufactured home is listed together with the land on which it is~~
24 ~~located under Section 25.08]~~.

25 (c) The owner of land that qualifies as a residence
26 homestead under this section ~~[consumer]~~ is entitled to obtain the
27 homestead exemptions provided by Section 11.13 and any other

1 benefit granted under this title to the owner of a residence
2 homestead regardless of whether the applicant [~~owner~~] has elected
3 to treat the manufactured home as real property or personal
4 property and regardless of whether the manufactured home is listed
5 on the tax rolls with the real property to which it is attached or
6 listed on the tax rolls separately.

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

9 SECTION 2. Section 25.08, Tax Code, is amended by adding
10 Subsection (g) to read as follows:

11 (g) The assessor for a taxing unit shall apportion a
12 non-percentage-based residence homestead exemption for property
13 consisting of land and a manufactured home listed separately on the
14 tax roll on a pro rata basis based on the appraised value of the land
15 and the manufactured home.

16 SECTION 3. (a) Section 11.432, Tax Code, as amended by
17 this Act, applies only to an application for a residence homestead
18 exemption filed on or after the effective date of this Act. An
19 application filed before the effective date of this Act is governed
20 by the law in effect when the application was filed, and that law is
21 continued in effect for that purpose.

22 (b) Section 25.08, Tax Code, as amended by this Act, applies
23 only to an apportionment of a residence homestead exemption for a
24 tax year beginning on or after the effective date of this Act.

25 SECTION 4. This Act takes effect January 1, 2012.