

**House Bill 252**  
Senate Amendments  
Section-by-Section Analysis

**HOUSE VERSION**

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

(f) The comptroller, in prescribing the contents of the application form for each kind of exemption, shall ensure that the form requires an applicant to furnish the information necessary to determine the validity of the exemption claim. The form must require an applicant to provide the applicant's name and driver's license number, personal identification certificate number, or social security account number. The comptroller shall include on the forms a notice in English and in Spanish of the penalties prescribed by Section 37.10, Penal Code, for making or filing an application containing a false statement. The comptroller shall include, on application forms for exemptions that do not have to be claimed annually, a statement explaining that the application need not be made annually and that if the exemption is allowed, the applicant has a duty to notify the chief appraiser when the applicant's entitlement to the exemption ends. In this subsection:

(1) "Driver's license" has the meaning assigned that term by Section 521.001, Transportation Code.

(2) "Personal identification certificate" means a certificate issued by the Department of Public Safety under Subchapter E, Chapter 521, Transportation Code.

(j) In addition to the items required by Subsection (f), an [An] application for a residence homestead [an] exemption prescribed by the comptroller and authorized by [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 in this state or claim a residence homestead exemption on a residence

**SENATE VERSION (IE)**

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**CONFERENCE**

**House Bill 252**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

homestead outside this state;  
(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 for the property subject to the claimed exemption in the applicant's name;  
(5) state [include a sworn statement] that the applicant has read and understands the notice of the penalties required by Subsection (f); and  
(6) be signed by the applicant.  
(n) A chief appraiser may not allow an exemption provided by Section 11.13 unless:  
(1) the address on the driver's license or state-issued personal identification certificate provided by the applicant under Subsection (j) corresponds to the address on the applicant's vehicle registration receipt or utility bill provided under that subsection; and  
(2) the address indicated in Subdivision (1) corresponds to the address of the property for which the exemption is claimed.  
(o) The application form for an exemption authorized by Section 11.13 must require an applicant for an exemption under Subsection (c) or (d) of that section who is not specifically identified on a deed or other appropriate instrument recorded in the applicable real property records as an owner of the residence homestead to provide an affidavit or other compelling evidence establishing the applicant's ownership of an interest in the homestead.

SENATE VERSION (IE)

homestead outside this state;  
(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 for the property subject to the claimed exemption in the applicant's name;  
(5) state [include a sworn statement] that the applicant has read and understands the notice of the penalties required by Subsection (f); and  
(6) be signed by the applicant.  
(n) A chief appraiser may not allow an exemption provided by Section 11.13 unless:  
(1) the address on the driver's license or state-issued personal identification certificate provided by the applicant under Subsection (j) corresponds to the address on the applicant's vehicle registration receipt or utility bill provided under that subsection; and  
(2) the address indicated in Subdivision (1) corresponds to the address of the property for which the exemption is claimed.  
(o) The application form for an exemption authorized by Section 11.13 must require an applicant for an exemption under Subsection (c) or (d) of that section who is not specifically identified on a deed or other appropriate instrument recorded in the applicable real property records as an owner of the residence homestead to provide an affidavit or other compelling evidence establishing the applicant's ownership of an interest in the homestead.

CONFERENCE

**House Bill 252**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

No equivalent provision.

SENATE VERSION (IE)

SECTION \_\_\_. (a) 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

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

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

CONFERENCE

**House Bill 252**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION (IE)

CONFERENCE

- (b) The land on which a manufactured home is located qualifies as a residence homestead [for an exemption] under Section 11.13 only if:
- (1) the land is owned by one or more individuals, including the applicant [manufactured home qualifies for an exemption as provided by Subsection (a)]; [and]
  - (2) the applicant occupies the manufactured home as the applicant's principal residence; and
  - (3) the applicant demonstrates ownership of the manufactured home under Subsection (a) or the appraisal district determines the applicant's ownership under Subsection (a-1) [manufactured home is listed together with the land on which it is located under Section 25.08].
- (c) The owner of land that qualifies as a residence homestead under this section [consumer] is entitled to obtain the homestead exemptions provided by Section 11.13 and any other benefit granted under this title to the owner of a residence homestead regardless of whether the applicant [owner] has elected to treat the manufactured home as real property or personal property and regardless of whether the manufactured home is listed on the tax rolls with the real property to which it is attached or listed on the tax rolls separately.
- (d) [(e)] In this section, "manufactured home" has the meaning assigned by Section 1201.003, Occupations Code.
- (b) Section 25.08, Tax Code, is amended by adding Subsection (g) to read as follows:
- (g) The chief appraiser shall apportion a residence homestead exemption for property consisting of land and a manufactured home listed separately on the tax roll on a pro rata basis based on the appraised value of the land and the manufactured home.
- (c) Section 11.432, Tax Code, as amended by this Act,

**House Bill 252**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION (IE)

CONFERENCE

applies only to an application for a residence homestead exemption filed on or after the effective date of this section. An application filed before the effective date of this section is governed by the law in effect when the application was filed, and that law is continued in effect for that purpose.

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

(e) This section takes effect January 1, 2012. [FA1(1)]

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

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

SECTION 2. The change in law made by this Act to Section 11.43, Tax Code, applies only to an application for a residence homestead exemption filed with a chief appraiser on or after the effective date of this Act. An application for a residence homestead exemption filed with a chief appraiser before the effective date of this Act is governed by the law in effect when the application was filed, and the former law is continued in effect for that purpose. [FA1(2)]

SECTION 3. Except as otherwise provided by this Act, this Act takes effect September 1, 2011. [FA1(3)]