

AN ACT

relating to the contents of an application by certain persons for an exemption from ad valorem taxation of the person's residence homestead.

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

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

(j) In addition to the items required by Subsection (f), an application for a residence homestead exemption prescribed by the comptroller and authorized by 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 homestead outside this state;

(3) state that each fact contained in the application is true;

(4) include a copy of the applicant's driver's license or state-issued personal identification certificate unless the applicant ~~[and]~~:

(A) is a resident of a facility that provides services related to health, infirmity, or aging ~~[a copy of the~~

1 ~~applicant's vehicle registration receipt]; or~~

2 (B) is certified for participation in the address
3 confidentiality program administered by the attorney general under
4 Subchapter C, Chapter 56, Code of Criminal Procedure ~~[if the~~
5 ~~applicant does not own a vehicle, an affidavit to that effect signed~~
6 ~~by the applicant and a copy of a utility bill for the property~~
7 ~~subject to the claimed exemption in the applicant's name];~~

8 (5) state that the applicant has read and understands
9 the notice of the penalties required by Subsection (f); and

10 (6) be signed by the applicant.

11 (n) Except as provided by Subsection (p), a [A] chief
12 appraiser may not allow an applicant an exemption provided by
13 Section 11.13 if the applicant is required under Subsection (j) to
14 provide a copy of the applicant's driver's license or state-issued
15 personal identification certificate unless [+

16 [~~(1)~~] the address listed on the driver's license or
17 state-issued personal identification certificate provided by the
18 applicant [~~under Subsection (j)~~] corresponds to the address [~~on the~~
19 ~~applicant's vehicle registration receipt or utility bill provided~~
20 ~~under that subsection; and~~

21 [~~(2)~~ ~~the address indicated in Subdivision (1)~~
22 ~~corresponds to the address~~] of the property for which the exemption
23 is claimed.

24 (p) A chief appraiser may waive the requirement provided by
25 Subsection (n) that the address of the property for which the
26 exemption is claimed correspond to the address listed on the
27 driver's license or state-issued personal identification

1 certificate provided by the applicant under Subsection (j) if the
2 applicant:

3 (1) is an active duty member of the armed services of
4 the United States or the spouse of an active duty member and the
5 applicant includes with the application a copy of the applicant's
6 or spouse's military identification card and a copy of a utility
7 bill for the property subject to the claimed exemption in the
8 applicant's or spouse's name; or

9 (2) holds a driver's license issued under Section
10 521.121(c) or 521.1211, Transportation Code, and includes with the
11 application a copy of the application for that license provided to
12 the Texas Department of Transportation.

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

20 SECTION 3. This Act takes effect September 1, 2013.

President of the Senate

Speaker of the House

I certify that H.B. No. 1287 was passed by the House on April 18, 2013, by the following vote: Yeas 143, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1287 was passed by the Senate on May 20, 2013, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor