

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 24, 2013

TO: Honorable Tommy Williams, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1287 by Hilderbran (Relating to the contents of an application by certain persons for an exemption from ad valorem taxation of the person's residence homestead.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Section 11.43 of the Tax Code, regarding property taxation, taxable property and exemptions, to exempt a resident of a facility that provides services related to health, infirmity, or aging, or is certified for participation in the address confidentiality program administered by the Attorney General under Subchapter C of Chapter 56 of the Code of Criminal Procedure, from the requirement to provide a driver's license or state-issued identification certificate in an application for a residence homestead exemption.

An applicant who is required to provide a driver's license or state-issued identification certificate would be prohibited from receiving the homestead exemption unless the address listed on the driver's license or identification certificate corresponds to the address of the property for which the exemption is claimed. The bill would allow a chief appraiser to waive this requirement if the applicant is an active duty member of the armed services or the spouse of such a person, or if the applicant is a federal or state judge or the spouse of such a judge. The bill would provide alternate application requirements in those instances.

The bill would remove from the homestead exemption application procedures the requirement for a copy of the applicant's vehicle registration receipt or, if the applicant does not own a vehicle, a signed affidavit to that effect and a copy of a utility bill for the subject property.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on September 1, 2013.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS