

- SUBJECT:** Requiring property-tax exemption applications to be notarized
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 9 ayes — Oliveira, McCall, Hartnett, Bonnen, Y. Davis, Heflin, Keffer, Ramsay, Ritter
- 1 nay — Craddick
- 1 absent — Hilbert
- WITNESSES:** For — Jim Robinson, Texas Association of Appraisal Districts
- Against — None
- BACKGROUND:** The 75th Legislature enacted HB 1773 by Danburg, requiring than an application for a residence homestead exemption from property taxes list each owner of the homestead and his or her property interest, state that the applicant does not claim another homestead exemption, state that the facts in the application are true, and include a sworn statement that the applicant understands the penalties for making a false claim. Despite these requirements, some county appraisal districts have found it difficult to prosecute people for tax fraud.
- DIGEST:** HB 3184 would require an application form for a property-tax exemption to include a statement to be sworn to before a notary public or other official authorized to administer oaths that each fact contained in the application was true and that the applicant had read and understood the penalties for making a false claim.
- The bill would take effect January 1, 2002.