

BILL ANALYSIS

Senate Research Center
77R3057 SMH-F

H.B. 3184
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Intergovernmental Relations
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Engrossed

DIGEST AND PURPOSE

The Texas Constitution provides for an exemption from ad valorem taxation for the owner of a residence homestead. The principal qualifications for a general residence homestead exemption are that a person must own the property, it must be designed or adapted for human habitation, and a qualified owner must occupy the property as a principal residence. The 75th Legislature passed provisions relating to the exemption from ad valorem taxation for an owner of a residence homestead and included a provision requiring an applicant to make a sworn statement under oath that each fact in the residence homestead application is true and correct. Currently, an applicant's form for a residence homestead tax exemption is not required to be notarized and some counties allow for the application to be filled out electronically. H.B. 3184 requires all exemption applicants be sworn to before a notary public or other authorized officials.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.43(f), Tax Code, by requiring exemption application forms 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 is true and that the applicant has read and understands the notice of penalties required by this subsection. Makes a nonsubstantive change.

SECTION 2. Amends Section 11.43(j), Tax Code, by deleting some requirements for an application for an exemption under Section 11.13.

SECTION 3. Repealer: Section 11.43(j), Tax Code, as added by Chapter 194, Acts of the 75th Legislature, Regular Session, 1997.

SECTION 4. Makes application of this Act prospective.

SECTION 5. Effective date: January 1, 2002.