

SUBJECT: Application requirements and notices for homestead tax exemptions

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 10 ayes — Oliveira, McCall, Craddick, Hartnett, Bonnen, Y. Davis, Heflin, Keffer, Ramsay, Ritter

0 nays

1 absent — Hilbert

WITNESSES: None

BACKGROUND: Property Tax Code, sec. 11.13 provides partial exemptions from ad valorem taxes imposed on residence homesteads, including standard county and school district exemptions and additional exemptions for homeowners who are disabled or 65 years of age or older. Sec. 11.43 sets forth the application process for obtaining those exemptions.

DIGEST: HB 887 would require that application forms for residence homestead exemptions contain spaces in which the applicant could indicate his or her date of birth, even if age were not a requisite determining factor for the exemption.

If a person receiving the standard county or school district homestead exemption reached age 65 according to the birth date stated on the person's application for exemption, the chief appraiser would have to mail that person an application for the 65-and-older exemption not later than December 31 of the tax year in which the applicant turned 65. This requirement would apply only to a person who applied for the standard county or school district exemption on or after September 1, 2001, and who stated the applicant's date of birth on the application.

This bill would take effect September 1, 2001.