

SUBJECT: Religious objection to filing application for property tax exemption

COMMITTEE: Local Government Ways and Means — favorable, without amendment

VOTE: 7 ayes — Hill, Hegar, Laubenberg, McReynolds, Mowery, Puente, Quintanilla
0 nays

WITNESSES: For — D.L. Buzbee; Aubrey Vaughan
Against — None
On — Jim Robinson, Texas Association of Appraisal Districts

BACKGROUND: Tax Code, sec. 11.20 allows an exemption from property taxation for real property and tangible personal property owned by a religious organization, as long as that the property is used as a place of regular religious worship or as a residence for a member of the clergy, and as long as the property produces no income for the religious organization.

Sec. 11.43 requires a religious organization claiming such an exemption to file an application form with the chief appraiser. Once the exemption is granted, no application is required in subsequent years unless the property changes ownership.

DIGEST: HB 1910 would allow a religious organization that has a conscientious objection to filing an application to identify property owned by the group, state its objections to filing the application, and submit evidence why the property should be exempt from the property tax. The group could do so on its own initiative or in response to an inquiry from the appraisal district. The chief appraiser would have to investigate whether the information was correct and would have to grant the exemption if the information was correct.

The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2003.

**SUPPORTERS
SAY:**

Followers of some religions sincerely believe that they should submit to no other authority than God or another divine being. Taking an oath or swearing to the authenticity of a government document would violate their deeply held religious beliefs. Traditionally, the federal and state governments have deferred to those who object to participating in compulsory government activities on religious grounds. In *West Virginia State Board of Education v. Barnette*, 319 U.S. 624 (1943), the U.S. Supreme Court held that the government could not compel Jehovah's Witnesses to salute the U.S. flag in school because doing so would violate their religious belief against bowing down to any graven image. People also may "affirm" rather than swear to the validity of testimony and other documents presented to state and federal government, including testimony before legislative committees.

HB 1910 would not broaden the current definition of a religious organization that qualifies for a property-tax exemption but would provide a narrow exception to the application process to accommodate groups that have conscientious objections to filing application forms. Only a rare number of these situations have arisen in Harris County, which has the second largest number of tax parcels in the nation. The bill would impose no greater burden to verify a claim for a religious exemption than the current application process imposes.

**OPPONENTS
SAY:**

No apparent opposition.