



Texas Homestead Exemption



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Alamo Title

2011 Changes to the Residence Homestead Exemption

In 2011, the Texas Legislature passed HB 252 which made comprehensive changes to the residence homestead exemption, including new requirements for applications and modifications to the exemption for manufactured homes.

New Requirements for Residence Homestead Applications

HB 252 sets forth new requirements for the application, including requiring the property owner to state on the application form that the owner is not claiming a residence homestead exemption on another residence homestead in or outside Texas.

Manufactured Home Residence Homestead Exemption

HB 252 modifies how an applicant can prove ownership of a manufactured home, qualifications for the land on which a manufactured home is located to be a residence homestead, and how the exemption is apportioned between the land and the home.

What new documentation must be submitted with a residence homestead application?

A copy of a driver's license or state-issued personal identification certificate AND a copy of a vehicle registration receipt.

What if the applicant does not own a vehicle?

The applicant should fill out the affidavit on the application form stating the applicant does not own a vehicle AND submit a copy of a utility bill in the applicant's name for the property.

Why do applicants have to submit this new documentation?

Tax Code Section 11.43 prohibits a chief appraiser from allowing a residence homestead exemption unless the address on the driver's license or state-issued personal identification certificate corresponds to the address on the applicant's vehicle registration receipt or utility bill. This address must correspond to the address for which the exemption is being claimed.

Are these documents required for over age 65, disabled, and veterans' homestead exemption applications?

Yes.

What if a spouse or a co-owner of a residence homestead is not shown on the deed as owning the property?

If the applicant is not specifically identified on a deed or other appropriate instrument recorded in the applicable real property records as an owner of the residence homestead, then the applicant should fill out the affidavit on the application or provide other compelling evidence establishing the applicant's ownership of an interest in the homestead.

When must applicants begin submitting the additional documentation?

The additional documentation must accompany a residence homestead exemption application that is filed with a chief appraiser on or after September 1, 2011.

Will I be required to provide this information if I currently have a residence homestead exemption on my property?

Only if the chief appraiser requests that a new application be filed must the information be provided.

What new documents can an applicant submit to prove ownership of a manufactured home?

A payment receipt or an applicant can fill out the sworn affidavit on the application form stating that the applicant is the owner of the manufactured home, the seller of the manufactured home did not provide the applicant with a purchase contract, and the applicant could not locate the seller after making a good faith effort.

When is an applicant not required to submit documentation proving ownership of a manufactured home with the residence homestead application?

An applicant is not required to submit an accompanying document if the appraisal district verifies the applicant's ownership using the computer records of the Texas Department of Housing and Community Affairs (TDCHA).

When does the land on which a manufactured home is located qualify as a residence homestead?

The land must be owned by one or more individuals (including the applicant), the applicant occupies the manufactured home as the applicant's principal residence; and the applicant demonstrates ownership of the manufactured home or the appraisal district determines the applicant's ownership using TDHCA computer records.

How is the residence homestead exemption apportioned between the land and the manufactured home if the land and home are listed separately on the tax roll?

The chief appraiser must apportion a residence homestead exemption for property consisting of land and a manufactured home listed separately on the tax roll on a pro rata basis based on the appraised value of the land and the manufactured home. When are the changes to the residence homestead exemption on manufactured homes effective?

Changes apply to applications filed on or after the January 1, 2012 and to exemptions for a tax year beginning on or after that date.