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Dear Chief Appraiser:

I am writing to give you a heads up about a set of educational materials for your staff that you should be receiving in the mail this week about Texas Senate Bill 1943. This important piece of legislation recently amended the Texas Property Tax Code to help heir property owners access the homestead exemption. Heir property owners are homeowners who have inherited their homesteads and may not have a deed or other formal legal paperwork documenting their ownership.

Our law students conducted a survey of appraisal districts in Texas earlier this year and found widespread noncompliance with the new law. For example, 76% of appraisal districts reported that they require an heir property owner to file an affidavit of heirship or deed in the county records in order to qualify for a homestead exemption—but this is not allowed under SB 1943. Only 10% of the appraisal districts provided correct information about the new homestead exemption application requirements under SB 1943.

To help inform appraisal districts about the new law and improve compliance with SB 1943, we have created the following educational materials for appraisal districts:

1. A one-page overview of SB 1943 (included in our mailing to you)
2. A more detailed guide on SB 1943 (including in our mailing to you)
3. A pre-recorded webinar on SB 1943 (see link below).

All of these materials, including the webinar, are available at this link: <https://law.utexas.edu/clinics/2020/08/17/inherited-homesteads/>

We hope you can share these materials with your frontline staff, who are likely interacting with heir property owners with questions about how to apply for a homestead exemption. We have also created educational materials targeted to heir property owners, which are available at this link: <https://texaslawhelp.org/article/inherited-homes-homestead-exemptions-and-property-taxes>. Please let us know if you would like printouts of these materials to share with heir property owners in your county.

Thank you for your time and attention to this matter. Please feel free to contact us if you have any questions or feedback on the materials we have prepared.

Sincerely,
Heather K. Way

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Inherited Homesteads and Increased Access to the Texas Homestead Exemption Under Senate Bill 1943

Information for Appraisal Districts and Tax Assessors

SUMMER 2020

Texas Senate Bill 1943, which passed in 2019, impacts appraisal districts' and tax assessors' treatment of heir property owners.

Heir property owners are persons who have inherited their primary residence homestead by will, transfer on death deed, or intestacy, regardless of whether their ownership interest is recorded in the county's real property records. Texas Senate Bill 1943 opened up access to the homestead exemption for heir property homeowners through the creation of **new and accessible application requirements**.

To qualify for a homestead exemption, an heir property owner must designate on the homestead application form that they are an heir property owner. The Comptroller's homestead exemption application form, Form 50-114, includes a question for this on page one of the form. Since many heir property owners do not have a deed in their name, an heir property owner is now required to submit the following documentation to the appraisal district as proof of ownership when applying for a homestead exemption:

- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill;
- a citation of any court record relating to the applicant's ownership of the property (such as a probated will), if available; and
- an affidavit establishing the applicant's ownership of interest in the property.

A simple affidavit in the homestead exemption application suffices to meet the affidavit requirement. The Comptroller has incorporated such an affidavit into Form 50-114-A. With this affidavit, the heir property owner swears before a notary that he or she is the owner of the property identified in the homestead exemption application. **Appraisal districts can no longer require heir property owners to provide a copy of a deed or an affidavit of heirship recorded in the real property records.**

Only one heir property owner can submit a homestead exemption application for the property. If multiple heirs occupy the property as their principal residence, those not claiming the exemption must provide an affidavit that authorizes the submission of the application. The Comptroller has created a simple affidavit to meet this statutory requirement, which is included in Form 50-114-A.

Heir property owners can also now access 100% of the homestead exemption and related tax protections on their homestead, even when there are co-owners of the property. The homestead exemption and other property tax protections are no longer applied proportionately based on the heir property owner's ownership interest. In order to qualify for 100% of the exemption, heir property owners who are currently receiving a partial homestead exemption must submit an updated exemption application with the appraisal district designating the property as heir property.



The University of Texas at Austin
**Entrepreneurship and Community
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School of Law

AFFIDAVIT FOR APPLICANT CLAIMING AN OWNERSHIP INTEREST OF PROPERTY, INCLUDING HEIR PROPERTY
For Purpose of Residence Homestead Exemption Application Only

STATE OF TEXAS
COUNTY OF _____

Before me, the undersigned authority, personally appeared _____, who, being by me
duly sworn, deposed as follows:

"My name is _____ and I am applying for a residence homestead exemption. I am over 18 years of age; I am fully competent to make this affidavit; I have personal knowledge of the facts in this affidavit; and all of the facts in it are true and correct. I am an owner of the real property identified in this application. I acquired the ownership of the real property identified on this application by will, transfer on death deed or intestacy; and I am not identified as an owner on a deed or other appropriate instrument recorded in the real property records of the county where the property identified in this application is located.

Further, Affiant sayeth not:"

Signature of Affiant _____

SUBSCRIBED AND SWORN TO before me this, the

_____ day of _____, _____

Notary Public in and for the State of Texas

My Commission expires: _____

AFFIDAVIT FOR OWNER OTHER THAN THE APPLICANT THAT OCCUPIES HEIR PROPERTY AS PRINCIPAL RESIDENCE
For Purpose of Residence Homestead Exemption Application Only

STATE OF TEXAS
COUNTY OF _____

Before me, the undersigned authority, personally appeared _____, who, being by me
duly sworn, deposed as follows:

"My name is _____. I am over 18 years of age; I am fully competent to make this affidavit. I have personal knowledge of the facts in this affidavit; and all of the facts in it are true and correct. I am an owner of the real property identified in the application of _____ and I occupy the property as my principal residence; I authorize _____ to submit the residence homestead exemption application.

Further, Affiant sayeth not:"

Signature of Affiant _____

SUBSCRIBED AND SWORN TO before me this, the

_____ day of _____, _____

Notary Public in and for the State of Texas

My Commission expires: _____