

SENATOR FLORENCE SHAPIRO
DISTRICT 8

COMMITTEES:

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Education
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Redistricting



The Senate of
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RQ-0361-JC

February 28, 2001

Ms. Susan Denmon Gusky
Opinion Committee
Office of the Attorney General
P.O. Box 12548
Austin, Texas 78711-2548

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OPINION COMMITTEE

FILE # ML-41911-01
I.D. # 41911

RE: Request for an Opinion Interpreting Section 11.13 TEXAS TAX CODE

Dear Ms. Gusky:

The City of Plano has requested that my office seek a formal opinion from you.

The City of Plano would like to know: (1) what is the definition of the term "temporary" as used in the Texas Property Tax Code, Subtitle C, Chapter 11.13 (l); (2) what is the definition of the term "principal residence" as used in the Texas Property Tax Code, Subtitle C, Chapter 11.13 (l); (3) when a property owner is renting out his entire residence does that constitute a use that is "incompatible with the owner's residential use" as state in the Texas Property Tax Code, Subtitle C, Chapter 11.13 (k); and (4) does renting a part of a residence disqualify that portion for the homestead exemption?

These questions arise in the context of potentially disputed homestead exemptions in the City of Plano. Specifically, the question arises when determining when a property owner is entitled to a homestead exemption if the owner does not occupy the residence and if renting part of a residence disqualifies that portion for the homestead exemption. There are over 49,900 exemptions that were granted in the City of Plano for the Tax Year 2000. Approximately 1,500 exemptions, or 3.1% are potentially in dispute.

Thank you for your prompt attention to this matter. Please contact my office if I may be of any further assistance or provide any further information in this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Florence Shapiro".
Florence Shapiro
State Senator

FS/sh

