

By: Howard

H.B. No. 4033

A BILL TO BE ENTITLED

1 AN ACT
2 relating to late applications for exemptions from ad valorem
3 taxation for disabled veterans.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 11.431(a), Tax Code, is amended to read
6 as follows:

7 (a) Except as provided by Section 11.439, the [The] chief
8 appraiser shall accept and approve or deny an application for a
9 residence homestead exemption[~~, including an exemption under~~
10 ~~Section 11.131 or 11.132 for the residence homestead of a disabled~~
11 ~~veteran or the surviving spouse of a disabled veteran, an exemption~~
12 ~~under Section 11.133 for the residence homestead of the surviving~~
13 ~~spouse of a member of the armed services of the United States who is~~
14 ~~killed in action, or an exemption under Section 11.134 for the~~
15 ~~residence homestead of the surviving spouse of a first responder~~
16 ~~who is killed or fatally injured in the line of duty,~~] after the
17 deadline for filing it has passed if it is filed not later than two
18 years after the delinquency date for the taxes on the homestead.

19 SECTION 2. The heading to Section 11.439, Tax Code, is
20 amended to read as follows:

21 Sec. 11.439. LATE APPLICATIONS [~~APPLICATION~~] FOR DISABLED
22 VETERANS EXEMPTIONS [~~EXEMPTION~~].

23 SECTION 3. Section 11.439(a), Tax Code, is amended to read
24 as follows:

1 (a) The chief appraiser shall accept and approve or deny an
2 application for an exemption under Section 11.131 or 11.132 for the
3 residence homestead of a disabled veteran but not the surviving
4 spouse of the disabled veteran or Section 11.22 after the filing
5 deadline provided by Section 11.43 if the application is filed not
6 later than five years after the delinquency date for the taxes on
7 the property.

8 SECTION 4. The changes in law made by this Act apply only to
9 an application for an exemption filed for a tax year that begins on
10 or after the effective date of this Act.

11 SECTION 5. This Act takes effect January 1, 2022.