

By: Isett, Peña

H.B. No. 408

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the eligibility of a disabled veteran or surviving
3 spouse to pay ad valorem taxes imposed on a residence homestead in
4 installments.

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

6 SECTION 1. Section 31.031, Tax Code, is amended by amending
7 Subsection (a) and adding Subsection (a-1) to read as follows:

8 (a) This section applies only to:

9 (1) [~~If before the delinquency date~~] an individual who
10 is:

11 (A) disabled or at least 65 years of age; and

12 (B) [~~is~~] qualified for an exemption under Section
13 11.13(c); or

14 (2) an individual who is:

15 (A) a disabled veteran or the unmarried surviving
16 spouse of a disabled veteran; and

17 (B) qualified for an exemption under Section
18 11.22.

19 (a-1) If before the delinquency date an individual to whom
20 this section applies pays at least one-fourth of a taxing unit's
21 taxes imposed on property that the person owns and occupies as a
22 residence homestead, accompanied by notice to the taxing unit that
23 the person will pay the remaining taxes in installments, the person
24 may pay the remaining taxes without penalty or interest in three

1 equal installments. The first installment must be paid before
2 April 1, the second installment before June 1, and the third
3 installment before August 1.

4 SECTION 2. This Act applies only to an ad valorem tax year
5 that begins on or after the effective date of this Act.

6 SECTION 3. This Act takes effect January 1, 2010.