

By: Carona, et al.

S.B. No. 469

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the residence homesteads of certain totally disabled veterans and to the amount of the exemption from ad valorem taxation to which a disabled veteran is entitled based on disability rating.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.131 to read as follows:

Sec. 11.131. RESIDENCE HOMESTEAD OF 100 PERCENT OR TOTALLY DISABLED VETERAN. (a) In this section:

(1) "Disabled veteran" has the meaning assigned by Section 11.22.

(2) "Residence homestead" has the meaning assigned by Section 11.13.

(b) A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

SECTION 2. Subsection (a), Section 11.22, Tax Code, is amended to read as follows:

(a) A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property the

1 veteran owns and designates as provided by Subsection (f) [~~of this~~
2 ~~section~~] in accordance with the following schedule:

3 an exemption of	for a disability rating of	
4 up to:	at least:	but <u>less</u> [not greater] than:
5 \$5,000 of the	10%	30%
6 assessed value		
7 7,500	<u>30</u> [31]	50
8 10,000	<u>50</u> [51]	70
9 12,000	<u>70</u> [71] and over	

10 SECTION 3. Subsection (c), Section 11.43, Tax Code, is
11 amended to read as follows:

12 (c) An exemption provided by Section 11.13, 11.131, 11.17,
13 11.18, 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h), (j),
14 or (j-1), 11.29, 11.30, or 11.31, once allowed, need not be claimed
15 in subsequent years, and except as otherwise provided by Subsection
16 (e), the exemption applies to the property until it changes
17 ownership or the person's qualification for the exemption changes.
18 However, the chief appraiser may require a person allowed one of the
19 exemptions in a prior year to file a new application to confirm the
20 person's current qualification for the exemption by delivering a
21 written notice that a new application is required, accompanied by
22 an appropriate application form, to the person previously allowed
23 the exemption.

24 SECTION 4. Subsection (a), Section 11.431, Tax Code, is
25 amended to read as follows:

26 (a) The chief appraiser shall accept and approve or deny an
27 application for a residence homestead exemption, including a

1 disabled veteran residence homestead exemption, after the deadline
2 for filing it has passed if it is filed not later than one year after
3 the delinquency date for the taxes on the homestead.

4 SECTION 5. Section 403.302, Government Code, is amended by
5 adding Subsection (d-1) to read as follows:

6 (d-1) For purposes of Subsection (d), a residence homestead
7 that receives an exemption under Section 11.131, Tax Code, in the
8 year that is the subject of the study is not considered to be
9 taxable property.

10 SECTION 6. Section 11.131, Tax Code, as added by this Act,
11 applies to a tax year beginning on or after January 1, 2009.

12 SECTION 7. Except as otherwise provided by this Act, this
13 Act takes effect immediately if it receives a vote of two-thirds of
14 all the members elected to each house, as provided by Section 39,
15 Article III, Texas Constitution. If this Act does not receive the
16 vote necessary for immediate effect, this Act takes effect
17 September 1, 2009.