

1-1 By: Carona, et al. S.B. No. 469
1-2 (In the Senate - Filed January 13, 2009; February 17, 2009,
1-3 read first time and referred to Committee on Finance;
1-4 April 14, 2009, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 13, Nays 0; April 14, 2009,
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 469 By: Hinojosa

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to an exemption from ad valorem taxation of the residence
1-11 homesteads of certain totally disabled veterans and to the amount
1-12 of the exemption from ad valorem taxation to which a disabled
1-13 veteran is entitled based on disability rating.

1-14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-15 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
1-16 adding Section 11.131 to read as follows:

1-17 Sec. 11.131. RESIDENCE HOMESTEAD OF 100 PERCENT OR TOTALLY
1-18 DISABLED VETERAN. (a) In this section:

1-19 (1) "Disabled veteran" has the meaning assigned by
1-20 Section 11.22.

1-21 (2) "Residence homestead" has the meaning assigned by
1-22 Section 11.13.

1-23 (b) A disabled veteran who receives from the United States
1-24 Department of Veterans Affairs or its successor 100 percent
1-25 disability compensation due to a service-connected disability and a
1-26 rating of 100 percent disabled or of individual unemployability is
1-27 entitled to an exemption from taxation of the total appraised value
1-28 of the veteran's residence homestead.

1-29 SECTION 2. Subsection (a), Section 11.22, Tax Code, is
1-30 amended to read as follows:

1-31 (a) A disabled veteran is entitled to an exemption from
1-32 taxation of a portion of the assessed value of a property the
1-33 veteran owns and designates as provided by Subsection (f) [~~of this~~
1-34 ~~section~~] in accordance with the following schedule:

1-35 an exemption of	1-36 for a disability rating of
1-36 up to:	1-36 at least: but <u>less</u> [not greater] than:
1-37 \$5,000 of the	1-37 10% 30%
1-38 assessed value	
1-39 7,500	1-39 30 [31] 50
1-40 10,000	1-40 50 [51] 70
1-41 12,000	1-41 70 [71] and over

1-42 SECTION 3. Subsection (c), Section 11.43, Tax Code, is
1-43 amended to read as follows:

1-44 (c) An exemption provided by Section 11.13, 11.131, 11.17,
1-45 11.18, 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h), (j),
1-46 or (j-1), 11.29, 11.30, or 11.31, once allowed, need not be claimed
1-47 in subsequent years, and except as otherwise provided by Subsection
1-48 (e), the exemption applies to the property until it changes
1-49 ownership or the person's qualification for the exemption changes.
1-50 However, the chief appraiser may require a person allowed one of the
1-51 exemptions in a prior year to file a new application to confirm the
1-52 person's current qualification for the exemption by delivering a
1-53 written notice that a new application is required, accompanied by
1-54 an appropriate application form, to the person previously allowed
1-55 the exemption.

1-56 SECTION 4. Subsection (a), Section 11.431, Tax Code, is
1-57 amended to read as follows:

1-58 (a) The chief appraiser shall accept and approve or deny an
1-59 application for a residence homestead exemption, including a
1-60 disabled veteran residence homestead exemption, after the deadline
1-61 for filing it has passed if it is filed not later than one year after
1-62 the delinquency date for the taxes on the homestead.

1-63 SECTION 5. Section 403.302, Government Code, is amended by

2-1 adding Subsection (d-1) to read as follows:

2-2 (d-1) For purposes of Subsection (d), a residence homestead
2-3 that receives an exemption under Section 11.131, Tax Code, in the
2-4 year that is the subject of the study is not considered to be
2-5 taxable property.

2-6 SECTION 6. Section 11.131, Tax Code, as added by this Act,
2-7 applies to a tax year beginning on or after January 1, 2009.

2-8 SECTION 7. Except as otherwise provided by this Act, this
2-9 Act takes effect immediately if it receives a vote of two-thirds of
2-10 all the members elected to each house, as provided by Section 39,
2-11 Article III, Texas Constitution. If this Act does not receive the
2-12 vote necessary for immediate effect, this Act takes effect
2-13 September 1, 2009.

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