

House Bill 3613
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 23.01, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

SECTION 2. This Act takes effect only if the constitutional amendment proposed by the 81st Legislature, Regular Session, 2009, authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

SECTION 3. This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

No equivalent provision.

SENATE VERSION

Same as House version.

Same as House version.

Same as House version.

SECTION __. (a) 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

CONFERENCE

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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.

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

an exemption of	for a disability rating of	
up to:	at least:	but <u>less</u> [not greater] than:
\$5,000 of the assessed value	10%	30%
7,500	<u>30</u> [34]	50
10,000	<u>50</u> [54]	70
12,000	<u>70</u> [74] and over	

(c) Subsection (c), Section 11.43, Tax Code, is amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.17, 11.18, 11.182, 11.183, 11.19, 11.20, 11.21, 11.22,

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11.23(h), (j), or (j-1), 11.29, 11.30, or 11.31, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption.

(d) Subsection (a), Section 11.431, Tax Code, is amended to read as follows:

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

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

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

(f) Section 11.131, Tax Code, as added by this Act, applies to a tax year beginning on or after January 1, 2009.

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(g) This section takes effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this section takes effect September 1, 2009.

SECTION 4. This Act takes effect January 1, 2010.

Same as House version.