

By: McClendon

H.B. No. 526

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from ad valorem taxation of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.

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

SECTION 1. Section 11.131, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) The surviving spouse of a disabled veteran who qualified for an exemption under Subsection (b) is entitled to an exemption from taxation of the total appraised value of the same property to which the disabled veteran's exemption applied if:

(1) the surviving spouse has not remarried since the death of the disabled veteran; and

(2) the property:

(A) was the residence homestead of the surviving spouse when the disabled veteran died; and

(B) remains the residence homestead of the surviving spouse.

SECTION 2. Section 11.43(c), Tax Code, is amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131(b) [~~11.131~~], 11.17, 11.18, 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h), (j), or (j-1), 11.231, 11.254, 11.29, 11.30, or 11.31, once allowed, need not be claimed in subsequent years, and except as

1 otherwise provided by Subsection (e), the exemption applies to the
2 property until it changes ownership or the person's qualification
3 for the exemption changes. However, the chief appraiser may
4 require a person allowed one of the exemptions in a prior year to
5 file a new application to confirm the person's current
6 qualification for the exemption by delivering a written notice that
7 a new application is required, accompanied by an appropriate
8 application form, to the person previously allowed the exemption.

9 SECTION 3. Section 11.431(a), Tax Code, is amended to read
10 as follows:

11 (a) The chief appraiser shall accept and approve or deny an
12 application for a residence homestead exemption, including an [~~a~~
13 ~~disabled veteran residence homestead~~] exemption under Section
14 11.131 for the residence homestead of a disabled veteran or the
15 surviving spouse of a disabled veteran, after the deadline for
16 filing it has passed if it is filed not later than one year after the
17 delinquency date for the taxes on the homestead.

18 SECTION 4. Section 11.131, Tax Code, as amended by this Act,
19 applies only to a tax year beginning on or after January 1, 2012.

20 SECTION 5. This Act takes effect January 1, 2012, but only
21 if the constitutional amendment proposed by the 82nd Legislature,
22 Regular Session, 2011, authorizing the legislature to exempt from
23 ad valorem taxation the residence homestead of the surviving spouse
24 of a 100 percent or totally disabled veteran in an amount equal to
25 the amount of the residence homestead exemption to which the
26 disabled veteran was entitled on the same property is approved by
27 the voters. If that amendment is not approved by the voters, this

H.B. No. 526

1 Act has no effect.