

By: Van de Putte, et al.

S.B. No. 357

A BILL TO BE ENTITLED

AN ACT

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

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

SECTION 1. Section 11.131(a), Tax Code, is amended by adding Subdivision (3) to read as follows:

(3) "Child" and "surviving spouse" have the meanings assigned by Section 11.22.

SECTION 2. Section 11.131, Tax Code, is amended by adding Subsections (c) and (d) 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.

(d) If a disabled veteran who qualifies for an exemption

1 under Subsection (b) dies while unmarried, the owner of the  
2 property is entitled to an exemption from taxation of the total  
3 appraised value of the same property to which the disabled  
4 veteran's exemption applied if:

5           (1) one or more of the disabled veteran's surviving  
6 children are younger than 18 years of age and unmarried; and

7           (2) the property:

8                   (A) was the principal residence of one or more of  
9 the children described by Subdivision (1) when the disabled veteran  
10 died; and

11                   (B) remains the principal residence of one or  
12 more of those children who are younger than 18 years of age and  
13 unmarried.

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

16           (a) The chief appraiser shall accept and approve or deny an  
17 application for a residence homestead exemption, including an [~~a~~  
18 ~~disabled veteran residence homestead~~] exemption under Section  
19 11.131 for the residence homestead of a disabled veteran or the  
20 surviving spouse of a disabled veteran, or an application for an  
21 exemption under that section of the principal residence of the  
22 surviving minor children of a disabled veteran, after the deadline  
23 for filing it has passed if it is filed not later than one year after  
24 the delinquency date for the taxes on the property [~~homestead~~].

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

27           SECTION 5. This Act takes effect January 1, 2012, but only

1 if the constitutional amendment proposed by the 82nd Legislature,  
2 Regular Session, 2011, authorizing the legislature to provide for  
3 the exemption from ad valorem taxation of the residence homestead  
4 of the surviving spouse of a 100 percent or totally disabled veteran  
5 or the principal residence of the surviving minor children of such a  
6 disabled veteran in an amount equal to the amount of the residence  
7 homestead exemption to which the disabled veteran was entitled on  
8 the same property is approved by the voters. If that amendment is  
9 not approved by the voters, this Act has no effect.