

By: Patrick, Carona

S.B. No. 516

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation of all or part of
3 the appraised value of the residence homestead of the surviving
4 spouse of a 100 percent or totally disabled veteran.

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

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

8 (3) "Surviving spouse" means the individual who was
9 married to a disabled veteran at the time of the veteran's death.

10 SECTION 2. Section 11.131, Tax Code, is amended by adding
11 Subsections (c) and (d) to read as follows:

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

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

19 (2) the property:

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

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

24 (d) If a surviving spouse who qualifies for an exemption

1 under Subsection (c) subsequently qualifies a different property as
2 the surviving spouse's residence homestead, the surviving spouse is
3 entitled to an exemption from taxation of the subsequently
4 qualified homestead in an amount equal to the dollar amount of the
5 exemption from taxation of the former homestead under Subsection
6 (c) in the last year in which the surviving spouse received an
7 exemption under that subsection for that homestead if the surviving
8 spouse has not remarried since the death of the disabled veteran.
9 The surviving spouse is entitled to receive from the chief
10 appraiser of the appraisal district in which the former residence
11 homestead was located a written certificate providing the
12 information necessary to determine the amount of the exemption to
13 which the surviving spouse is entitled on the subsequently
14 qualified homestead.

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

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

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

26 SECTION 5. This Act takes effect January 1, 2012, but only
27 if the constitutional amendment proposed by the 82nd Legislature,

1 Regular Session, 2011, authorizing the legislature to provide for
2 an exemption from ad valorem taxation of all or part of the market
3 value of the residence homestead of the surviving spouse of a 100
4 percent or totally disabled veteran is approved by the voters. If
5 that amendment is not approved by the voters, this Act has no
6 effect.