

AN ACT

relating to the exemption from ad valorem taxation of all or part of the appraised value 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. Subsection (a), Section 11.131, Tax Code, is amended by adding Subdivision (3) to read as follows:

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

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) when the disabled veteran died 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 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.

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President of the Senate

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Speaker of the House

I hereby certify that S.B. No. 516 passed the Senate on May 12, 2011, by the following vote: Yeas 31, Nays 0; May 26, 2011, Senate refused to concur in House amendment and requested appointment of Conference Committee; May 27, 2011, House granted request of the Senate; May 29, 2011, Senate adopted Conference Committee Report by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

I hereby certify that S.B. No. 516 passed the House, with amendment, on May 25, 2011, by the following vote: Yeas 148, Nays 0, one present not voting; May 27, 2011, House granted request of the Senate for appointment of Conference Committee; May 29, 2011, House adopted Conference Committee Report by the following vote: Yeas 147, Nays 0, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor