

1-1 By: Patrick, Carona S.B. No. 516
1-2 (In the Senate - Filed February 3, 2011; February 17, 2011,
1-3 read first time and referred to Committee on Finance; May 9, 2011,
1-4 reported adversely, with favorable Committee Substitute by the
1-5 following vote: Yeas 10, Nays 0; May 9, 2011, sent to printer.)

1-6 COMMITTEE SUBSTITUTE FOR S.B. No. 516 By: Patrick

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to the exemption from ad valorem taxation of all or part of
1-10 the appraised value of the residence homestead of the surviving
1-11 spouse of a 100 percent or totally disabled veteran.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subsection (a), Section 11.131, Tax Code, is
1-14 amended by adding Subdivision (3) to read as follows:

1-15 (3) "Surviving spouse" means the individual who was
1-16 married to a disabled veteran at the time of the veteran's death.

1-17 SECTION 2. Section 11.131, Tax Code, is amended by adding
1-18 Subsections (c) and (d) to read as follows:

1-19 (c) The surviving spouse of a disabled veteran who qualified
1-20 for an exemption under Subsection (b) when the disabled veteran
1-21 died is entitled to an exemption from taxation of the total
1-22 appraised value of the same property to which the disabled
1-23 veteran's exemption applied if:

1-24 (1) the surviving spouse has not remarried since the
1-25 death of the disabled veteran; and

1-26 (2) the property:

1-27 (A) was the residence homestead of the surviving
1-28 spouse when the disabled veteran died; and

1-29 (B) remains the residence homestead of the
1-30 surviving spouse.

1-31 (d) If a surviving spouse who qualifies for an exemption
1-32 under Subsection (c) subsequently qualifies a different property as
1-33 the surviving spouse's residence homestead, the surviving spouse is
1-34 entitled to an exemption from taxation of the subsequently
1-35 qualified homestead in an amount equal to the dollar amount of the
1-36 exemption from taxation of the former homestead under Subsection
1-37 (c) in the last year in which the surviving spouse received an
1-38 exemption under that subsection for that homestead if the surviving
1-39 spouse has not remarried since the death of the disabled veteran.
1-40 The surviving spouse is entitled to receive from the chief
1-41 appraiser of the appraisal district in which the former residence
1-42 homestead was located a written certificate providing the
1-43 information necessary to determine the amount of the exemption to
1-44 which the surviving spouse is entitled on the subsequently
1-45 qualified homestead.

1-46 SECTION 3. Subsection (a), Section 11.431, Tax Code, is
1-47 amended to read as follows:

1-48 (a) The chief appraiser shall accept and approve or deny an
1-49 application for a residence homestead exemption, including an [a
1-50 disabled veteran residence homestead] exemption under Section
1-51 11.131 for the residence homestead of a disabled veteran or the
1-52 surviving spouse of a disabled veteran, after the deadline for
1-53 filing it has passed if it is filed not later than one year after the
1-54 delinquency date for the taxes on the homestead.

1-55 SECTION 4. Section 11.131, Tax Code, as amended by this Act,
1-56 applies only to a tax year beginning on or after January 1, 2012.

1-57 SECTION 5. This Act takes effect January 1, 2012, but only
1-58 if the constitutional amendment proposed by the 82nd Legislature,
1-59 Regular Session, 2011, authorizing the legislature to provide for
1-60 an exemption from ad valorem taxation of all or part of the market
1-61 value of the residence homestead of the surviving spouse of a 100
1-62 percent or totally disabled veteran is approved by the voters. If
1-63 that amendment is not approved by the voters, this Act has no

2-1 effect.

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