

By: Bonnen of Brazoria

H.B. No. 1008

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the calculation of ad valorem taxes on the residence  
3 homestead of a 100 percent or totally disabled veteran or the  
4 surviving spouse of the veteran for the tax year in which the  
5 veteran or spouse qualifies or ceases to qualify for an exemption  
6 from taxation of the homestead.

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

8 SECTION 1. Section 11.42(c), Tax Code, is amended to read as  
9 follows:

10 (c) An exemption authorized by Section 11.13(c) or (d) or  
11 11.131 is effective as of January 1 of the tax year in which the  
12 person qualifies for the exemption and applies to the entire tax  
13 year.

14 SECTION 2. Section 26.10(b), Tax Code, is amended to read as  
15 follows:

16 (b) If the appraisal roll shows that a residence homestead  
17 exemption authorized by Section 11.13(c) or (d) or 11.131 [~~for an~~  
18 ~~individual 65 years of age or older or a residence homestead~~  
19 ~~exemption for a disabled individual~~] applicable to a property on  
20 January 1 of a year terminated during the year and if the owner of  
21 the property qualifies a different property for one of those  
22 residence homestead exemptions during the same year, the tax due  
23 against the former residence homestead is calculated by:

24 (1) subtracting:

1 (A) the amount of the taxes that otherwise would  
2 be imposed on the former residence homestead for the entire year had  
3 the owner [~~individual~~] qualified for the residence homestead  
4 exemption for the entire year; from

5 (B) the amount of the taxes that otherwise would  
6 be imposed on the former residence homestead for the entire year had  
7 the owner [~~individual~~] not qualified for the residence homestead  
8 exemption during the year;

9 (2) multiplying the remainder determined under  
10 Subdivision (1) by a fraction, the denominator of which is 365 and  
11 the numerator of which is the number of days that elapsed after the  
12 date the exemption terminated; and

13 (3) adding the product determined under Subdivision  
14 (2) and the amount described by Subdivision (1)(A).

15 SECTION 3. Section 26.112, Tax Code, is amended to read as  
16 follows:

17 Sec. 26.112. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD OF  
18 CERTAIN PERSONS [~~ELDERLY OR DISABLED PERSON~~]. (a) Except as  
19 provided by Section 26.10(b), if at any time during a tax year  
20 property is owned by an individual who qualifies for an exemption  
21 under Section 11.13(c) or (d) or 11.131, the amount of the tax due  
22 on the property for the tax year is calculated as if the individual  
23 [~~person~~] qualified for the exemption on January 1 and continued to  
24 qualify for the exemption for the remainder of the tax year.

25 (b) If an individual [~~a person~~] qualifies for an exemption  
26 under Section 11.13(c) or (d) or 11.131 with respect to the property  
27 after the amount of the tax due on the property is calculated and

1 the effect of the qualification is to reduce the amount of the tax  
2 due on the property, the assessor for each taxing unit shall  
3 recalculate the amount of the tax due on the property and correct  
4 the tax roll. If the tax bill has been mailed and the tax on the  
5 property has not been paid, the assessor shall mail a corrected tax  
6 bill to the person in whose name the property is listed on the tax  
7 roll or to the person's authorized agent. If the tax on the  
8 property has been paid, the tax collector for the taxing unit shall  
9 refund to the person who paid the tax the amount by which the  
10 payment exceeded the tax due.

11 SECTION 4. Sections 11.42(e), 26.10(c), and 26.1125, Tax  
12 Code, are repealed.

13 SECTION 5. This Act applies only to an ad valorem tax year  
14 that begins on or after the effective date of this Act.

15 SECTION 6. This Act takes effect January 1, 2014.