

By: Raymond

H.B. No. 2146

A BILL TO BE ENTITLED

AN ACT

relating to the deadline for filing an application for an exemption from ad valorem taxation of the residence homestead of a 100 percent or totally disabled veteran.

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

SECTION 1. The heading to Section 11.431, Tax Code, is amended to read as follows:

Sec. 11.431. LATE APPLICATION FOR HOMESTEAD EXEMPTION IN GENERAL.

SECTION 2. Section 11.431(a), Tax Code, is amended to read as follows:

(a) The chief appraiser shall accept and approve or deny an application for a residence homestead exemption, including an exemption under Section 11.131 for the residence homestead of the surviving spouse of a disabled veteran, an exemption under Section ~~[or]~~ 11.132 for the residence homestead of a disabled veteran or the surviving spouse of a disabled veteran, or an exemption under Section 11.132 for the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action but not including an exemption under Section 11.131 for the residence homestead of a disabled veteran, after the deadline for filing it has passed if it is filed not later than one year after the delinquency date for the taxes on the homestead.

SECTION 3. Subchapter C, Chapter 11, Tax Code, is amended by

adding Section 11.4311 to read as follows:

Sec. 11.4311. LATE APPLICATION FOR 100 PERCENT OR TOTALLY
DISABLED VETERAN HOMESTEAD EXEMPTION. (a) The chief appraiser
shall accept and approve or deny an application for an exemption
under Section 11.131 for the residence homestead of a 100 percent or
totally disabled veteran after the filing deadline provided by
Section 11.43 if the application is filed not later than one year
after the date on which the United States Department of Veterans
Affairs or its successor approves the veteran's disability
application. A disabled veteran is entitled to receive the
exemption for any tax year for which the veteran is determined by
the department to be eligible to receive 100 percent disability
compensation due to a service-connected disability and a rating of
100 percent disabled or individual unemployability and for which
the veteran is otherwise qualified for the exemption.

(b) If a late application is approved after approval of the
appraisal records for a year for which the exemption is granted, the
chief appraiser shall notify the collector for each taxing unit in
which the property was taxable in that year. The collector shall
deduct from the person's tax bill the amount of tax imposed on the
property for that year and any penalties and interest relating to
that tax if the tax and related penalties and interest have not been
paid. If the person paid the tax and related penalties and interest
on the property for a tax year for which an exemption is granted
under this section, the person is eligible for a refund of the tax,
penalties, and interest paid as provided by Section 31.11. The
deadline prescribed by Section 31.11(c) for applying for a refund

1 does not apply to a refund under this section.

2 SECTION 4. The change in law made by this Act applies only
3 to a late application for an exemption under Section 11.131, Tax
4 Code, filed on or after the effective date of this Act. A late
5 application for an exemption under Section 11.131, Tax Code, that
6 was filed before the effective date of this Act is governed by the
7 law in effect on the date the application was filed, and the former
8 law is continued in effect for that purpose.

9 SECTION 5. This Act takes effect September 1, 2015.