

By: Sheets, et al.

H.J.R. No. 67

Substitute the following for H.J.R. No. 67:

By: Parker

C.S.H.J.R. No. 67

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation a percentage of the assessed
3 value of property owned by certain disabled veterans.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 2(b), Article VIII, Texas Constitution,
6 is amended to read as follows:

7 (b) The legislature by general law [~~Legislature~~] may~~[, by~~
8 ~~general law,~~] exempt property owned by a disabled veteran or by the
9 surviving spouse and surviving minor children of a disabled
10 veteran. A disabled veteran is a veteran of the armed services of
11 the United States who is classified as disabled by the United States
12 Department of Veterans Affairs [~~Veterans' Administration~~] or by a
13 successor to that agency or by the military service in which the
14 veteran served. A veteran who is certified as having a disability of
15 less than 10 percent is not entitled to an exemption. A veteran
16 having a disability rating of not less than 10 percent but less than
17 30 percent may be granted an exemption from taxation for property of
18 7.91 percent of the assessed value of the property [~~valued at up to~~
19 ~~\$5,000~~]. A veteran having a disability rating of not less than 30
20 percent but less than 50 percent may be granted an exemption from
21 taxation for property of 11.86 percent of the assessed value of the
22 property [~~valued at up to \$7,500~~]. A veteran having a disability
23 rating of not less than 50 percent but less than 70 percent may be
24 granted an exemption from taxation for property of 15.82 percent of

1 the assessed value of the property [~~valued at up to \$10,000~~]. A
2 veteran who has a disability rating of 70 percent or more, or a
3 veteran who has a disability rating of not less than 10 percent and
4 has attained the age of 65, or a disabled veteran whose disability
5 consists of the loss or loss of use of one or more limbs, total
6 blindness in one or both eyes, or paraplegia, may be granted an
7 exemption from taxation for property of 18.98 percent of the
8 assessed value of the property [~~valued at up to \$12,000~~]. The
9 spouse and children of any member of the United States Armed Forces
10 who dies while on active duty may be granted an exemption from
11 taxation for property valued at up to \$5,000. A deceased disabled
12 veteran's surviving spouse and children may be granted an exemption
13 which in the aggregate is equal to the dollar amount of the
14 exemption to which the veteran was entitled when the veteran died.

15 SECTION 2. Section 2(d), Article VIII, Texas Constitution,
16 is repealed.

17 SECTION 3. This proposed constitutional amendment shall be
18 submitted to the voters at an election to be held November 3, 2015.
19 The ballot shall be printed to provide for voting for or against the
20 proposition: "The constitutional amendment authorizing the
21 legislature to exempt from ad valorem taxation a percentage of the
22 assessed value of property owned by certain disabled veterans."