

By: Hall

S.B. No. 1154

A BILL TO BE ENTITLED

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

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

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

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

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

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

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

1 adding Section 11.4311 to read as follows:

2 Sec. 11.4311. LATE APPLICATION FOR 100 PERCENT OR TOTALLY  
3 DISABLED VETERAN HOMESTEAD EXEMPTION. (a) The chief appraiser  
4 shall accept and approve or deny an application for an exemption  
5 under Section 11.131 for the residence homestead of a 100 percent or  
6 totally disabled veteran after the filing deadline provided by  
7 Section 11.43 if the application is filed not later than one year  
8 after the date on which the United States Department of Veterans  
9 Affairs or its successor approves the veteran's disability  
10 application. A disabled veteran is entitled to receive the  
11 exemption for any tax year for which the veteran is determined by  
12 the department to be eligible to receive 100 percent disability  
13 compensation due to a service-connected disability and a rating of  
14 100 percent disabled or individual unemployability and for which  
15 the veteran is otherwise qualified for the exemption.

16 (b) If a late application is approved after approval of the  
17 appraisal records for a year for which the exemption is granted, the  
18 chief appraiser shall notify the collector for each taxing unit in  
19 which the property was taxable in that year. The collector shall  
20 deduct from the person's tax bill the amount of tax imposed on the  
21 property for that year and any penalties and interest relating to  
22 that tax if the tax and related penalties and interest have not been  
23 paid. If the person paid the tax and related penalties and interest  
24 on the property for a tax year for which an exemption is granted  
25 under this section, the person is eligible for a refund of the tax,  
26 penalties, and interest paid as provided by Section 31.11. The  
27 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.