

By: Miller

H.B. No. 3002

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the exemption from ad valorem taxation of part of the
3 appraised value of the residence homestead of a partially disabled
4 veteran or the surviving spouse of a partially disabled veteran
5 based on the disability rating of the veteran.

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

7 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
8 adding Section 11.134 to read as follows:

9 Sec. 11.134. RESIDENCE HOMESTEAD OF CERTAIN PARTIALLY
10 DISABLED VETERANS. (a) In this section:

11 (1) "Disability rating" and "disabled veteran" have
12 the meanings assigned by Section 11.22.

13 (2) "Residence homestead" has the meaning assigned by
14 Section 11.13.

15 (3) "Surviving spouse" has the meaning assigned by
16 Section 11.131.

17 (b) A disabled veteran who has a disability rating of at
18 least 80 percent but less than 100 percent is entitled to an
19 exemption from taxation of a percentage of the appraised value of
20 the disabled veteran's residence homestead equal to the disabled
21 veteran's disability rating.

22 (c) The surviving spouse of a disabled veteran who qualified
23 for an exemption under Subsection (b) of a percentage of the
24 appraised value of the disabled veteran's residence homestead when

1 the disabled veteran died is entitled to an exemption from taxation
2 of the same percentage of the appraised value of the same property
3 to which the disabled veteran's exemption applied if:

4 (1) the surviving spouse has not remarried since the
5 death of the disabled veteran; and

6 (2) the property:

7 (A) was the residence homestead of the surviving
8 spouse when the disabled veteran died; and

9 (B) remains the residence homestead of the
10 surviving spouse.

11 (d) If a surviving spouse who qualifies for an exemption
12 under Subsection (c) subsequently qualifies a different property as
13 the surviving spouse's residence homestead, the surviving spouse is
14 entitled to an exemption from taxation of the subsequently
15 qualified residence homestead in an amount equal to the dollar
16 amount of the exemption from taxation of the former residence
17 homestead under Subsection (c) in the last year in which the
18 surviving spouse received an exemption under that subsection for
19 that residence homestead if the surviving spouse has not remarried
20 since the death of the disabled veteran. The surviving spouse is
21 entitled to receive from the chief appraiser of the appraisal
22 district in which the former residence homestead was located a
23 written certificate providing the information necessary to
24 determine the amount of the exemption to which the surviving spouse
25 is entitled on the subsequently qualified residence homestead.

26 SECTION 2. Section 11.42(c), Tax Code, is amended to read as
27 follows:

1 (c) An exemption authorized by Section 11.13(c) or (d),
2 11.132, [~~or~~] 11.133, or 11.134 is effective as of January 1 of the
3 tax year in which the person qualifies for the exemption and applies
4 to the entire tax year.

5 SECTION 3. Sections 11.43(c) and (k), Tax Code, are amended
6 to read as follows:

7 (c) An exemption provided by Section 11.13, 11.131, 11.132,
8 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,
9 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,
10 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, or 11.315, once
11 allowed, need not be claimed in subsequent years, and except as
12 otherwise provided by Subsection (e), the exemption applies to the
13 property until it changes ownership or the person's qualification
14 for the exemption changes. However, the chief appraiser may
15 require a person allowed one of the exemptions in a prior year to
16 file a new application to confirm the person's current
17 qualification for the exemption by delivering a written notice that
18 a new application is required, accompanied by an appropriate
19 application form, to the person previously allowed the exemption.
20 If the person previously allowed the exemption is 65 years of age or
21 older, the chief appraiser may not cancel the exemption due to the
22 person's failure to file the new application unless the chief
23 appraiser complies with the requirements of Subsection (q), if
24 applicable.

25 (k) A person who qualifies for an exemption authorized by
26 Section 11.13(c) or (d), [~~or~~] 11.132, or 11.134 must apply for the
27 exemption no later than the first anniversary of the date the person

1 qualified for the exemption.

2 SECTION 4. Section 11.431(a), Tax Code, is amended to read
3 as follows:

4 (a) The chief appraiser shall accept and approve or deny an
5 application for a residence homestead exemption, including an
6 exemption under Section 11.131, [~~or~~] 11.132, or 11.134 for the
7 residence homestead of a disabled veteran or the surviving spouse
8 of a disabled veteran or an exemption under Section 11.133 for the
9 residence homestead of the surviving spouse of a member of the armed
10 services of the United States who is killed in action, after the
11 deadline for filing it has passed if it is filed not later than one
12 year after the delinquency date for the taxes on the homestead.

13 SECTION 5. Section 26.10(b), Tax Code, is amended to read as
14 follows:

15 (b) If the appraisal roll shows that a residence homestead
16 exemption under Section 11.13(c) or (d), 11.132, [~~or~~] 11.133, or
17 11.134 applicable to a property on January 1 of a year terminated
18 during the year and if the owner of the property qualifies a
19 different property for one of those residence homestead exemptions
20 during the same year, the tax due against the former residence
21 homestead is calculated by:

22 (1) subtracting:

23 (A) the amount of the taxes that otherwise would
24 be imposed on the former residence homestead for the entire year had
25 the owner qualified for the residence homestead exemption for the
26 entire year; from

27 (B) the amount of the taxes that otherwise would

1 be imposed on the former residence homestead for the entire year had
2 the owner not qualified for the residence homestead exemption
3 during the year;

4 (2) multiplying the remainder determined under
5 Subdivision (1) by a fraction, the denominator of which is 365 and
6 the numerator of which is the number of days that elapsed after the
7 date the exemption terminated; and

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

10 SECTION 6. Section [26.1127](#), Tax Code, is amended to read as
11 follows:

12 Sec. 26.1127. CALCULATION OF TAXES ON ~~[DONATED]~~ RESIDENCE
13 HOMESTEAD OF CERTAIN DISABLED VETERANS ~~[VETERAN]~~ OR SURVIVING
14 SPOUSE OF CERTAIN DISABLED VETERANS ~~[VETERAN]~~. (a) Except as
15 provided by Section [26.10](#)(b), if at any time during a tax year
16 property is owned by an individual who qualifies for an exemption
17 under Section [11.132](#) or [11.134](#), the amount of the tax due on the
18 property for the tax year is calculated as if the individual
19 qualified for the exemption on January 1 and continued to qualify
20 for the exemption for the remainder of the tax year.

21 (b) If an individual qualifies for an exemption under
22 Section [11.132](#) or [11.134](#) with respect to the property after the
23 amount of the tax due on the property is calculated and the effect
24 of the qualification is to reduce the amount of the tax due on the
25 property, the assessor for each taxing unit shall recalculate the
26 amount of the tax due on the property and correct the tax roll. If
27 the tax bill has been mailed and the tax on the property has not been

1 paid, the assessor shall mail a corrected tax bill to the individual
2 in whose name the property is listed on the tax roll or to the
3 individual's authorized agent. If the tax on the property has been
4 paid, the tax collector for the taxing unit shall refund to the
5 individual who paid the tax the amount by which the payment exceeded
6 the tax due.

7 SECTION 7. Section 31.031(a), Tax Code, as amended by
8 Chapters 122 (H.B. 97), 643 (H.B. 709), and 935 (H.B. 1597), Acts of
9 the 83rd Legislature, Regular Session, 2013, is reenacted and
10 amended to read as follows:

11 (a) This section applies only to:

12 (1) an individual who is:

13 (A) disabled or at least 65 years of age; and

14 (B) qualified for an exemption under Section
15 11.13(c); or

16 (2) an individual who is:

17 (A) a disabled veteran or the unmarried surviving
18 spouse of a disabled veteran; and

19 (B) qualified for an exemption under Section
20 11.132, 11.134, or 11.22.

21 SECTION 8. This Act applies only to ad valorem taxes imposed
22 for an ad valorem tax year that begins on or after the effective
23 date of this Act.

24 SECTION 9. This Act takes effect January 1, 2018, but only
25 if the constitutional amendment proposed by the 85th Legislature,
26 Regular Session, 2017, authorizing the legislature to provide for
27 an exemption from ad valorem taxation of part of the market value of

1 the residence homestead of a partially disabled veteran or the
2 surviving spouse of a partially disabled veteran based on the
3 disability rating of the veteran and harmonizing certain related
4 provisions of the constitution is approved by the voters. If that
5 amendment is not approved by the voters, this Act has no effect.