

Chapter 130

H.B. No. 1101

AN ACT

1
2 relating to the authority of the chief appraiser of an appraisal
3 district to require a person to file a new application to confirm
4 the person's current qualification for the exemption from ad
5 valorem taxation of the total appraised value of the residence
6 homestead of a 100 percent disabled veteran.

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

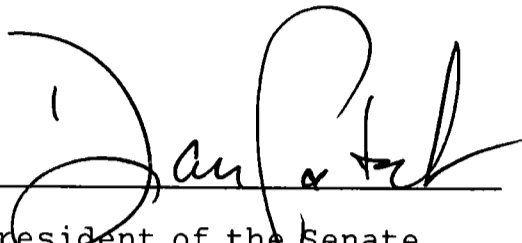
8 SECTION 1. Section 11.43, Tax Code, is amended by amending
9 Subsection (c) and adding Subsection (r) to read as follows:

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

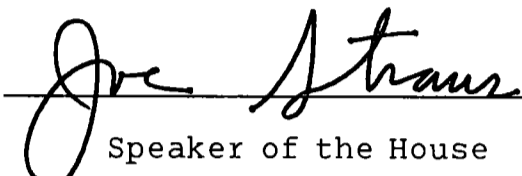
1 person's failure to file the new application unless the chief
2 appraiser complies with the requirements of Subsection (q), if
3 applicable.

4 (r) The chief appraiser may not require a person allowed an
5 exemption under Section 11.131 to file a new application to
6 determine the person's current qualification for the exemption if
7 the person has a permanent total disability determined by the
8 United States Department of Veterans Affairs under 38 C.F.R.
9 Section 4.15.

10 SECTION 2. This Act takes effect January 1, 2018.

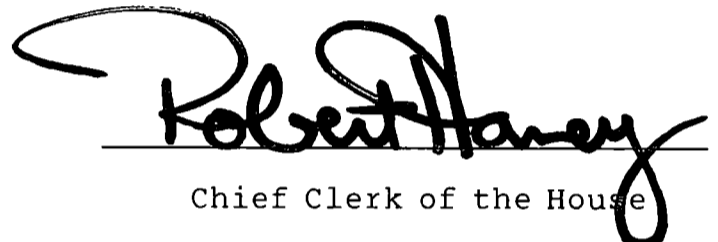


President of the Senate



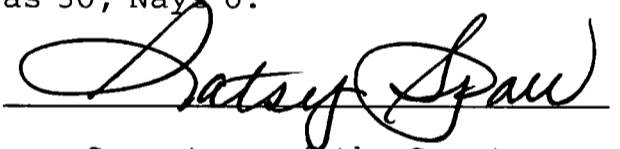
Speaker of the House

I certify that H.B. No. 1101 was passed by the House on April 28, 2017, by the following vote: Yeas 131, Nays 0, 2 present, not voting.



Chief Clerk of the House

I certify that H.B. No. 1101 was passed by the Senate on May 17, 2017, by the following vote: Yeas 30, Nays 0.



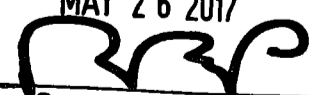
Secretary of the Senate

APPROVED: 5-26-2017

Date



Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
7 PM O'CLOCK
MAY 26 2017


Secretary of State

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 9, 2017

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1101 by Pickett (Relating to the authority of the chief appraiser of an appraisal district to require a person to file a new application to confirm the person's current qualification for the exemption from ad valorem taxation of the total appraised value of the residence homestead of a 100 percent disabled veteran.), **As Engrossed**

Passage of the bill would prohibit a chief appraiser from requiring a 100 percent or totally disabled veteran to file a new residence homestead exemption. This could create a cost to the state through the school finance formulas because in some instances the ownership of the property might have changed and the new owner may not be eligible for the exemption.

The bill would amend Chapter 11 of the Tax Code, regarding property tax exemptions, to prohibit a chief appraiser from requiring a 100 percent or totally disabled veteran allowed a total residence homestead exemption to file a new application to determine the person's current qualification for the exemption if the person has a permanent total disability determined by the U.S. Department of Veterans Affairs.

The bill would prohibit a chief appraiser from requiring a 100 percent or totally disabled veteran to file a new residence homestead exemption. This could create a cost to local taxing units and the state through the school finance formulas because in some instances the ownership of the property might have changed and the new owner may not be eligible for the exemption. The new application might enable the appraisal district to ensure that a new owner receives the proper exemption which would be likely to be less than a total exemption. No information is available to estimate the number or value of exemptions that might be improperly granted under the bill's prohibition. Consequently, the bill's cost cannot be determined.

The bill would take effect on January 1, 2018.

Local Government Impact

Passage of the bill would prohibit a chief appraiser from requiring a 100 percent or totally disabled veteran to file a new residence homestead exemption. As a result, taxable property values and the related ad valorem tax revenue for units of local government could be reduced because in some instances the ownership of the property might have changed and the new owner may not be eligible for the exemption.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

March 14, 2017

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1101 by Pickett (Relating to the authority of the chief appraiser of an appraisal district to require a person to file a new application to confirm the person's current qualification for the exemption from ad valorem taxation of the total appraised value of the residence homestead of a 100 percent disabled veteran.), **As Introduced**

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