

1 AN ACT

2 relating to the calculation of ad valorem taxes on the residence  
3 homestead of a 100 percent or totally disabled veteran for the tax  
4 year in which the veteran qualifies or ceases to qualify for an  
5 exemption from taxation of the homestead.

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

7 SECTION 1. Section 11.42, Tax Code, is amended by adding  
8 Subsection (e) to read as follows:

9 (e) A person who qualifies for an exemption under Section  
10 11.131 after January 1 of a tax year may receive the exemption for  
11 the applicable portion of that tax year immediately on  
12 qualification for the exemption.

13 SECTION 2. Section 26.10, Tax Code, is amended by adding  
14 Subsection (c) to read as follows:

15 (c) If the appraisal roll shows that a residence homestead  
16 exemption under Section 11.131 applicable to a property on January  
17 1 of a year terminated during the year, the tax due against the  
18 residence homestead is calculated by multiplying the amount of the  
19 taxes that otherwise would be imposed on the residence homestead  
20 for the entire year had the individual not qualified for the  
21 exemption under Section 11.131 during the year by a fraction, the  
22 denominator of which is 365 and the numerator of which is the number  
23 of days that elapsed after the date the exemption terminated.

24 SECTION 3. Chapter 26, Tax Code, is amended by adding

1 Section 26.1125 to read as follows:

2 Sec. 26.1125. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD  
3 OF 100 PERCENT OR TOTALLY DISABLED VETERAN. (a) If a person  
4 qualifies for an exemption under Section 11.131 after the beginning  
5 of a tax year, the amount of the taxes on the residence homestead of  
6 the person for the tax year is calculated by multiplying the amount  
7 of the taxes that otherwise would be imposed on the residence  
8 homestead for the entire year had the person not qualified for the  
9 exemption under Section 11.131 by a fraction, the denominator of  
10 which is 365 and the numerator of which is the number of days that  
11 elapsed before the date the person qualified for the exemption  
12 under Section 11.131.

13 (b) If a person qualifies for an exemption under Section  
14 11.131 with respect to the property after the amount of the tax due  
15 on the property is calculated and the effect of the qualification is  
16 to reduce the amount of the tax due on the property, the assessor  
17 for each taxing unit shall recalculate the amount of the tax due on  
18 the property and correct the tax roll. If the tax bill has been  
19 mailed and the tax on the property has not been paid, the assessor  
20 shall mail a corrected tax bill to the person in whose name the  
21 property is listed on the tax roll or to the person's authorized  
22 agent. If the tax on the property has been paid, the tax collector  
23 for the taxing unit shall refund to the person who paid the tax the  
24 amount by which the payment exceeded the tax due.

25 SECTION 4. This Act applies only to an ad valorem tax year  
26 that begins on or after the effective date of this Act.

27 SECTION 5. This Act takes effect January 1, 2012.

Stephen Euryd  
President of the Senate

Joe Straus  
Speaker of the House

I hereby certify that S.B. No. 201 passed the Senate on April 7, 2011, by the following vote: Yeas 31, Nays 0; May 9, 2011, Senate refused to concur in House amendments and requested appointment of Conference Committee; May 21, 2011, House granted request of the Senate; May 24, 2011, Senate adopted Conference Committee Report by the following vote: Yeas 31, Nays 0.

Patsy Spaw  
Secretary of the Senate

I hereby certify that S.B. No. 201 passed the House, with amendments, on May 5, 2011, by the following vote: Yeas 143, Nays 1, two present not voting; May 21, 2011, House granted request of the Senate for appointment of Conference Committee; May 24, 2011, House adopted Conference Committee Report by the following vote: Yeas 143, Nays 0, two present not voting.

Robert Haney  
Chief Clerk of the House

Approved:

17 JUN '11  
Date

RICK PERRY  
Governor

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE  
4:00 PM O'CLOCK

JUN 17 2011  
[Signature]  
Secretary of State