

AN ACT

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.

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

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

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

H.B. No. 1101

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: _____

Date

Governor