

Texas Property Tax Code

§ 11.131. Residence Homestead of 100 Percent or Totally Disabled Veteran

(a) In this section:

- (1) "Disabled veteran" has the meaning assigned by Section 11.22.
- (2) "Residence homestead" has the meaning assigned by Section 11.13.

Text of subsec. (a)(3), as added by Acts 2011, 82nd Leg., ch. 1222 (S.B. 516), effective Jan. 1, 2012 if constitutional amendment (S.J.R. No. 14) is passed.

- (3) "Surviving spouse" means the individual who was married to a disabled veteran at the time of the veteran's death.

(b) A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

Text of subsec. (c), as added by Acts 2011, 82nd Leg., ch. 1222 (S.B. 516), effective Jan. 1, 2012 if constitutional amendment (S.J.R. No. 14) is passed.

(c) The surviving spouse of a disabled veteran who qualified for an exemption under Subsection (b) when the disabled veteran died is entitled to an exemption from taxation of the total appraised value of the same property to which the disabled veteran's exemption applied if:

- (1) the surviving spouse has not remarried since the death of the disabled veteran; and
- (2) the property:
 - (A) was the residence homestead of the surviving spouse when the disabled veteran died; and
 - (B) remains the residence homestead of the surviving spouse.

Text of subsec. (d), as added by Acts 2011, 82nd Leg., ch. 1222 (S.B. 516), effective Jan. 1, 2012 if constitutional amendment (S.J.R. No. 14) is passed.

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

Added by Acts 2009, 81st Leg., ch. 1405, § 1(a), eff. June 19, 2009.

Cross References

Administration of exemptions, qualification date, see V.T.C.A., Tax Code § 11.42.

Calculation of taxes on residence homestead of 100 percent or totally disabled veteran, see V.T.C.A., Tax Code § 26.1125.

Prorating taxes, loss of exemption, see V.T.C.A., Tax Code § 26.10.