

# Texas Property Tax Code

## § 11.42. Exemption Qualification Date

(a) Except as provided by Subsections (b) and (c) and by Sections 11.421, 11.422, 11.434, 11.435, and 11.436, eligibility for and amount of an exemption authorized by this chapter for any tax year are determined by a claimant's qualifications on January 1. A person who does not qualify for an exemption on January 1 of any year may not receive the exemption that year.

(b) An exemption authorized by Section 11.11 is effective immediately on qualification for the exemption.

(c) An exemption authorized by Section 11.13(c) or (d) is effective as of January 1 of the tax year in which the person qualifies for the exemption and applies to the entire tax year.

(d) A person who acquires property after January 1 of a tax year may receive an exemption authorized by Section 11.17, 11.18, 11.19, 11.20, 11.21, 11.23, 11.231, or 11.30 for the applicable portion of that tax year immediately on qualification for the exemption.

### ***Text of subsec. (e) effective Jan. 1, 2012***

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

Acts 1979, 66th Leg., p. 2245, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1987, 70<sup>th</sup> Leg., ch. 640, § 2, eff. Aug. 31, 1987; Acts 1991, 72nd Leg., ch. 836, § 6.1, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 345, § 2, eff. Jan. 1, 1994; Acts 1997, 75th Leg., ch. 1039, § 16, eff. Jan. 1, 1998; Acts 1997, 75th Leg., ch. 1059, § 1, eff. June 19, 1997; Acts 1997, 75th Leg., ch. 1155, § 1, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 1481, § 3, eff. Jan. 1, 2000; Acts 2003, 78th Leg., ch. 411, § 3, eff. Jan. 1, 2004; Acts 2009, 81st Leg., ch. 1417, § 6, eff. Jan. 1, 2010; Acts 2011, 82nd Leg., ch. 597 (S.B. 201), § 1, eff. Jan. 1, 2012.

## Cross References

Exemption application required, see V.T.C.A., Tax Code § 11.43(a).

Filing deadline for property acquired after January 1, see V.T.C.A., Tax Code § 11.43(d).

Prorating taxes for exemption for part of tax year, see V.T.C.A., Tax Code §§ 26.112, 26.113.