Local Governments Disproportionately Affected by Disabled Veterans Exemption

GENERAL INSTRUCTIONS: A city adjacent to a United States military installation and a county in which a United States military installation is wholly or partly located may be entitled to a disabled veteran assistance payment from the state under Local Government Code Section 140.011 if the city or county is a qualified local government for a fiscal year. A local government is qualified for a fiscal year if lost property tax revenue from the 100 percent or totally disabled veteran residence homestead exemption under Tax Code Section 11.131 is equal to or greater than 2 percent of the local government's general fund revenue for that fiscal year. You must read and comply with Local Government Code Section 140.011 and Comptroller Rule 9.4321 through 9.4327, regarding Local Government Relief for Disabled Veterans Exemption.

WHERE TO FILE: Applications and supporting documentation must be submitted to the Property Tax Assistance Division (PTAD) of the Comptroller's office. You may submit an application, supporting documentation and information requested by the Comptroller's Office only by the following methods:

Email ptad.dvtl@cpa.texas.gov If the email size is larger than 35 megabytes (MB), email ptad.dvtl@cpa.texas.gov to request assistance.	OR	Certified mail at: **Texas Comptroller Property Tax Assistance Division Post Office Box 13528 Austin, Texas 78711-3528**

APPLICATION DEADLINE: Applications are only accepted from Feb. 1 through April 1 each year. An application will be rejected if it is submitted before Feb. 1 of the first year following the end of a fiscal year for which the applicant is seeking a payment pursuant to Comptroller Rule 9.4325. A qualified local government must submit a completed application for a fiscal year not later than April 1 of the first year following the end of a fiscal year. A local government is not entitled to a payment if a completed application is not submitted by the April 1 deadline. If a completed application is submitted electronically, PTAD must receive it no later than 11:59 p.m. on April 1. If a completed application is submitted by certified mail, the application must be postmarked no later than April 1. An application will be rejected if a completed application is not submitted by the April 1 deadline pursuant to Comptroller Rule 9.4325.

COMPLETED APPLICATIONS: An applicant must submit a completed application by the application deadline of April 1. An application is not considered complete until: 1) all documentation listed below is submitted, and 2) any required information requested by the Comptroller's Office after the initial submission of the application is provided by the applicant within 14 calendar days of the Comptroller's Office request.

REQUIRED DOCUMENTATION: Each application must include the following:

- Documentation certified by a city, county or independent auditor that substantiates the amount of each allowable revenue source deposited in the dedicated general operating fund for the fiscal year for which the local government is applying for the disabled veteran assistance payment;
- Documentation that substantiates the adopted property tax rate for the tax year in which the applicable fiscal year begins;
- Documentation that substantiates the exemption amount which is the total appraised value of all property located in the local government that is granted an exemption under Tax Code Section 11.131 for the tax year in which the applicable fiscal year begins;
- Independent audit or a comprehensive annual financial report covering the applicable fiscal year;
- If a city applicant, a map showing that the applicant city is adjacent to a United States military installation; and
- If a county applicant, a map showing that a United States military installation is located wholly or partly in the applicant county.

Submitted documentation must be highlighted for easy identification of the specific general fund revenue sources, the adopted property tax rate and the exemption amount.

STEP 1: Local Government Information

_____

Name of Local Government

_____

State Identification Number

Place an "x" or check mark to indicate the type of map the applicant is attaching to this application:

☐ Map of applicant city which shows the location of a United States military installation adjacent to the city applicant

☐ Map of applicant county which shows the location of a United States military installation wholly or partly in the county applicant

STEP 2: Contact Information

_____

Contact Name

_____

Title

_____

Mailing Address

_____

City, State, ZIP Code

_____

Email Address*

_____

Phone Number

* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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STEP 3: Fiscal Year of Application

a. The applicant is applying for a disabled veteran assistance payment for the local government fiscal year: _____

b. Fiscal year beginning date: _____   Fiscal year ending date: _____

c. The property tax year (calendar year) in which the above fiscal year cited in subsection (a) of this step begins: _____

STEP 4: General Fund Revenue

Calculate the total general fund revenue for the fiscal year cited in Step 3(a) by adding the amounts of the allowable revenue sources generated by the local government during that fiscal year and deposited in the dedicated general operating fund of the local government during that fiscal year.

You must submit documentation to verify each revenue amount you enter. Be sure to indicate the title of the document and applicable page(s) that substantiate the revenue amount for each source and to highlight in the document itself the specific revenue amount. At a minimum, you must submit either an independent audit or a comprehensive annual financial report covering the fiscal year for which you are requesting payment; however, you must submit additional documentation certified by a city, county or independent auditor if these documents do not substantiate each revenue amount you enter.

General Fund Revenue Sources	Amount Deposited in Dedicated General Operating Fund During Applicable Fiscal Year	Title of Document Verifying Amount and Applicable Page(s)
Property taxes		
Sales and use taxes		
Franchise taxes, fees or assessments charged for use of the local government's right-of-way		
Building and development fees (including permit and inspection fees)		
Court fines and fees		
Other fees, assessments and charges		
Interest earned by the local government		
Total general fund revenue for applicable fiscal year		

Step 5: Property Tax Rate and Exemption Amount

Provide in each box below as indicated the following numbers: the adopted property tax rate, the exemption amount (the total appraised value of property granted an exemption under Tax Code Section 11.131) and the calculated lost property tax revenue. To determine the lost property tax revenue number, multiply the exemption amount by the adopted property tax rate.

You must submit documentation that substantiates these numbers. Acceptable documentation could include (but is not limited to): the local government measure that adopted the property tax rate or the minutes of the meeting in which the tax rate was adopted if the tax rate is specifically cited; and for the exemption amount, a letter from the chief appraiser(s) who appraise(s) the property certifying the value.

Lost Property Tax Revenue Calculation	Required Item	Title of Document Verifying the Number and Applicable Page(s)
Adopted property tax rate for the property tax year cited in Step 3(c).	**/per $100 of value**	
Exemption amount (total appraised value of property granted an exemption under Tax Code Section 11.131) for the property tax year cited in Step 3(c). The appraised value of a residence homestead is the market value with the 10 percent appraisal cap applied.		
Lost property tax revenue (exemption amount multiplied by the tax rate; be sure to divide the tax rate by 100 before multiplying)		

Step 6: Qualification for Payment

If the lost property tax revenue for a fiscal year is equal to or greater than two percent of the local government's general fund revenue for the applicable fiscal year, then a local government is qualified for that fiscal year and entitled to a disabled veteran assistance payment.

a. Calculate two percent of the amount of total general fund revenue determined in Step 4 _____.

b. Lost property tax revenue as calculated in Step 5 _____ is equal to or greater than _____.

(Insert amount from subsection (a) of this step)

If the lost property tax revenue is NOT equal to or greater than two percent of the general fund revenue, **STOP**. The local government does not qualify for payment for the fiscal year. Please do not submit an application if you do not qualify.

Step 7: Disabled Veteran Assistance Payment Amount

The disabled veteran assistance payment for a qualified local government is calculated by subtracting one percent of the local government's general fund revenue for the applicable fiscal year from the lost property tax revenue.

a. Calculate one percent of the amount of total general fund revenue determined in Step 4 _____.

b. Calculate the payment.

_____ Lost property tax revenue as calculated in Step 5.

MINUS _____ One percent of the total general fund revenue calculated in subsection (a) of this step.

EQUALS _____ Disabled veteran assistance payment requested amount.

STEP 8: Signature

By signing this application, you certify that the information provided in this application is true and correct.

print here ▶

_____   _____
Name of local government official authorized to bind the local government   Title

sign here ▶

_____   _____
Signature of local government official   Date

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code, Section 37.10.

For Comptroller Use Only:

☐ APPROVED   ☐ DISAPPROVED

_____   _____
Property Tax Assistance Division Staff   Date

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