

By: Deuell

S.B. No. 377

A BILL TO BE ENTITLED

AN ACT

1
2 relating to authorizing a county, city, town, school district, or
3 other political subdivision to provide an additional exemption from
4 ad valorem taxation of the residence homesteads of certain
5 surviving spouses of peace officers and firefighters.

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

7 SECTION 1. Section 11.13(m), Tax Code, is amended by adding
8 Subdivisions (3)-(6) to read as follows:

9 (3) "Controlled substance" has the meaning assigned by
10 Section 481.002, Health and Safety Code.

11 (4) "Dangerous drug" has the meaning assigned by
12 Section 483.001, Health and Safety Code.

13 (5) "Firefighter" means:

14 (A) an individual employed by this state or by a
15 political or legal subdivision of this state who is subject to
16 certification by the Texas Commission on Fire Protection; or

17 (B) a member of an organized volunteer
18 fire-fighting unit that:

19 (i) renders fire-fighting services without
20 remuneration; and

21 (ii) conducts a minimum of two drills each
22 month, each at least two hours long.

23 (6) "Peace officer" means an individual described by
24 Article 2.12, Code of Criminal Procedure, who is elected,

1 appointed, or employed as a peace officer by this state, a political
2 subdivision of this state, or another entity listed in that
3 article.

4 SECTION 2. Section 11.13, Tax Code, is amended by amending
5 Subsection (i) and adding Subsections (s), (t), and (u) to read as
6 follows:

7 (i) The assessor and collector for a taxing unit may
8 disregard the exemptions authorized by Subsection (b), (c), (d),
9 ~~or~~ (n), or (s) [of this section] and assess and collect a tax
10 pledged for payment of debt without deducting the amount of the
11 exemption if:

12 (1) prior to adoption of the exemption, the unit
13 pledged the taxes for the payment of a debt; and

14 (2) granting the exemption would impair the obligation
15 of the contract creating the debt.

16 (s) In addition to any other exemption provided by this
17 section, an individual who is the unmarried surviving spouse of a
18 peace officer or a firefighter is entitled to an exemption from
19 taxation by a taxing unit of all or part of the appraised value of
20 the individual's residence homestead if:

21 (1) the exemption is adopted by the governing body
22 before July 1 in the manner provided by law for official action by
23 the body;

24 (2) the property was the residence homestead of the
25 peace officer or firefighter on the date of death or qualified as
26 the residence homestead of the surviving spouse before the second
27 anniversary of the date of death;

1 (3) the peace officer or firefighter was killed, or
2 died as a result of an injury incurred, while in the performance of
3 official duties as a peace officer or firefighter; and

4 (4) the death of the peace officer or firefighter was
5 not a result of the individual's own wilful misconduct or the abuse
6 of alcohol, a controlled substance, a dangerous drug, or a
7 combination of two or more of those substances.

8 (t) The governing body of a taxing unit may adopt the
9 exemption provided by Subsection (s) as a specified dollar amount
10 or as a percentage of the appraised value of the property.

11 (u) A surviving spouse who receives an exemption under
12 Subsection (s) and subsequently qualifies a different property in
13 the same taxing unit as the surviving spouse's residence homestead
14 is entitled to any exemption adopted by the governing body of the
15 taxing unit under Subsection (s) on the subsequently qualified
16 residence homestead. Entitlement to an exemption under Subsection
17 (s) expires if on January 1:

18 (1) the surviving spouse is remarried; or

19 (2) the property does not qualify as the residence
20 homestead of the surviving spouse.

21 SECTION 3. Section 25.23(a), Tax Code, is amended to read as
22 follows:

23 (a) After submission of appraisal records, the chief
24 appraiser shall prepare supplemental appraisal records listing:

25 (1) each taxable property the chief appraiser
26 discovers that is not included in the records already submitted,
27 including property that was omitted from an appraisal roll in a

1 prior tax year;

2 (2) property on which the appraisal review board has
3 not determined a protest at the time of its approval of the
4 appraisal records; and

5 (3) property that qualifies for an exemption under
6 Section 11.13(n) or (s) that was adopted by the governing body of a
7 taxing unit after the date the appraisal records were submitted.

8 SECTION 4. This Act takes effect January 1, 2006, and
9 applies only to ad valorem taxes imposed on or after that date, but
10 only if the constitutional amendment authorizing a county, city,
11 town, school district, or other political subdivision to provide an
12 additional exemption from ad valorem taxation of the residence
13 homesteads of certain surviving spouses of peace officers and
14 firefighters killed in the line of duty is approved by the voters.
15 If that amendment is not approved by the voters, this Act has no
16 effect.