

By: Deuell

S.J.R. No. 13

A JOINT RESOLUTION

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

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

7 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
8 is amended by adding Subsection (i) to read as follows:

9 (i) The governing body of any county, city, town, school
10 district, or other political subdivision of the State by its own
11 action may exempt all or part of the appraised value of the
12 residence homestead of an individual who is the unmarried surviving
13 spouse of a peace officer or a firefighter, including a firefighter
14 of an organized volunteer fire department, from ad valorem taxes
15 imposed by the political subdivision if the residence homestead was
16 owned by the peace officer or firefighter on the date of death or
17 was acquired by the surviving spouse before the second anniversary
18 of the date of death, and the peace officer or firefighter was
19 killed, or died as a result of an injury incurred, while in the
20 performance of official duties as a peace officer or firefighter.
21 The governing body may adopt the exemption as a specific dollar
22 amount or as a percentage of appraised value. An exemption under
23 this subsection is in addition to any other exemption of the market
24 value of the residence homestead from taxation by the political

1 subdivision. Where ad valorem taxes have previously been pledged
2 for the payment of debt, the taxing officers of a political
3 subdivision may continue to levy and collect the taxes against the
4 value of homesteads exempted under this subsection until the debt
5 is discharged if the cessation of the levy would impair the
6 obligation of the contract by which the debt was created. The
7 Legislature by general law shall define "peace officer" and
8 "firefighter" for purposes of this subsection. The Legislature by
9 general law may provide additional eligibility limitations for an
10 exemption under this subsection and may provide for the transfer of
11 the exemption to a different residence homestead subsequently
12 acquired in the same political subdivision by the surviving spouse.

13 SECTION 2. The following temporary provision is added to
14 the Texas Constitution:

15 TEMPORARY PROVISION. (a) This temporary provision applies
16 to the constitutional amendment proposed by the 79th Legislature,
17 Regular Session, 2005, authorizing a county, city, town, school
18 district, or other political subdivision to provide an exemption
19 from ad valorem taxation of the residence homesteads of certain
20 surviving spouses of peace officers and firefighters and expires
21 January 1, 2007.

22 (b) Section 1-b(i), Article VIII, of this constitution
23 takes effect January 1, 2006, and applies only to a tax year that
24 begins on or after that date.

25 SECTION 3. This proposed constitutional amendment shall be
26 submitted to the voters at an election to be held November 8, 2005.
27 The ballot shall be printed to permit voting for or against the

1 proposition: "The constitutional amendment authorizing a county,
2 city, town, school district, or other political subdivision to
3 provide an additional exemption from ad valorem taxation of the
4 residence homesteads of certain surviving spouses of peace officers
5 and firefighters killed in the line of duty."