

By: Bonnen of Brazoria

H.B. No. 3908

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of an eligible peace officer who resides in a qualified high crime area.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.137 to read as follows:

Sec. 11.137. RESIDENCE HOMESTEAD OF ELIGIBLE PEACE OFFICER RESIDING IN QUALIFIED HIGH CRIME AREA. (a) In this section:

(1) "Eligible peace officer" means an individual listed under Article 2.12(1), (2), (3), or (4), Code of Criminal Procedure, who is employed full-time as a peace officer by this state or by a political subdivision of this state.

(2) "Qualified high crime area" means a census tract delineated by the United States Bureau of the Census in the most recent decennial census that is one of the 100 census tracts in this state with the highest per capita rate of arrests made for offenses under Title 5, Penal Code, as determined under Subsection (b).

(3) "Residence homestead" has the meaning assigned by Section 11.13.

(b) Not later than September 1 of each year, the Department of Public Safety shall perform an analysis of crime statistics for the preceding tax year and identify the 100 census tracts in this state with the highest number of per capita arrests made for

1 offenses under Title 5, Penal Code. The department shall publish a
2 list of the identified census tracts in the Texas Register.

3 (c) An eligible peace officer is entitled to an exemption
4 from ad valorem taxation of the total appraised value of the
5 officer's residence homestead if the residence homestead is located
6 in a qualified high crime area.

7 SECTION 2. Section 11.137, Tax Code, as added by this Act,
8 applies only to a tax year beginning on or after January 1, 2019.

9 SECTION 3. This Act takes effect January 1, 2018, but only
10 if the constitutional amendment proposed by the 85th Legislature,
11 Regular Session, 2017, authorizing the legislature to exempt from
12 ad valorem taxation all or part of the market value of the residence
13 homestead of a peace officer who resides in a high crime area is
14 approved by the voters. If that constitutional amendment is not
15 approved by the voters, this Act has no effect.