

By: Anderson of Dallas

H.J.R. No. 102

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide ad valorem tax benefits to certain current and former  
3 first responders and their families.

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

5 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
6 is amended by adding Subsections (q), (r), (s), and (t) to read as  
7 follows:

8 (q) The legislature by general law may exempt from ad  
9 valorem taxation \$10,000 of the assessed value of the residence  
10 homestead of a first responder. The legislature may by general law  
11 define "first responder" for purposes of this subsection and may  
12 provide additional eligibility requirements for the exemption  
13 authorized by this subsection. Where ad valorem tax of a political  
14 subdivision has previously been pledged for the payment of debt,  
15 the taxing officers of the political subdivision may continue to  
16 levy and collect the tax against the value of residence homesteads  
17 exempted under this subsection until the debt is discharged if the  
18 cessation of the levy would impair the obligation of the contract by  
19 which the debt was created.

20 (r) The legislature by general law may exempt from ad  
21 valorem taxation all or part of the market value of the residence  
22 homestead of a totally disabled first responder. The legislature  
23 by general law may define "first responder" for purposes of this  
24 subsection and may prescribe the method for determining if a first

1 responder is totally disabled. The legislature by general law may  
2 provide additional eligibility requirements for the exemption  
3 authorized by this subsection.

4 (s) The legislature by general law may provide that the  
5 surviving spouse of a totally disabled first responder who  
6 qualified for an exemption in accordance with Subsection (r) of  
7 this section from ad valorem taxation of all or part of the market  
8 value of the disabled first responder's residence homestead when  
9 the first responder died is entitled to an exemption from ad valorem  
10 taxation of the same portion of the market value of the same  
11 property to which the first responder's exemption applied if:

12 (1) the surviving spouse has not remarried since the  
13 death of the first responder; and

14 (2) the property:

15 (A) was the residence homestead of the surviving  
16 spouse when the first responder died; and

17 (B) remains the residence homestead of the  
18 surviving spouse.

19 (t) The legislature by general law may provide that the  
20 surviving child of a totally disabled first responder who qualified  
21 for an exemption in accordance with Subsection (r) of this section  
22 from ad valorem taxation of all or part of the market value of the  
23 first responder's residence homestead when the first responder died  
24 is entitled to an exemption from ad valorem taxation of the same  
25 portion of the market value of the same property to which the first  
26 responder's exemption applied if:

27 (1) the first responder was unmarried when the first

1 responder died;

2 (2) one or more of the surviving children are younger  
3 than 18 years of age and unmarried; and

4 (3) the property:

5 (A) was the principal homestead of one or more of  
6 the surviving children who are younger than 18 years of age and  
7 unmarried when the first responder died; and

8 (B) remains the principal homestead of one or  
9 more of those surviving children who are younger than 18 years of  
10 age and unmarried.

11 SECTION 2. This proposed constitutional amendment shall be  
12 submitted to the voters at an election to be held November 7, 2017.  
13 The ballot shall be printed to permit voting for or against the  
14 proposition: "The constitutional amendment authorizing the  
15 legislature to provide ad valorem tax benefits to certain current  
16 and former first responders and their families."