

AN ACT

relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.134 to read as follows:

Sec. 11.134. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF FIRST RESPONDER KILLED IN LINE OF DUTY. (a) In this section:

(1) "First responder" means an individual listed under Section 615.003, Government Code.

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

(3) "Surviving spouse" means the individual who was married to a first responder at the time of the first responder's death.

(b) The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse:

(1) is an eligible survivor for purposes of Chapter 615, Government Code, as determined by the Employees Retirement System of Texas under that chapter; and

(2) has not remarried since the death of the first

1 responder.

2 (c) The exemption provided by this section applies  
3 regardless of the date of the first responder's death if the  
4 surviving spouse otherwise meets the qualifications of this  
5 section.

6 (d) A surviving spouse who receives an exemption under  
7 Subsection (b) for a residence homestead is entitled to receive an  
8 exemption from taxation of a property that the surviving spouse  
9 subsequently qualifies as the surviving spouse's residence  
10 homestead in an amount equal to the dollar amount of the exemption  
11 from taxation of the first property for which the surviving spouse  
12 received the exemption under Subsection (b) in the last year in  
13 which the surviving spouse received that exemption if the surviving  
14 spouse has not remarried since the death of the first responder.  
15 The surviving spouse is entitled to receive from the chief  
16 appraiser of the appraisal district in which the first property for  
17 which the surviving spouse claimed the exemption was located a  
18 written certificate providing the information necessary to  
19 determine the amount of the exemption to which the surviving spouse  
20 is entitled on the subsequently qualified homestead.

21 SECTION 2. Section 11.42(c), Tax Code, is amended to read as  
22 follows:

23 (c) An exemption authorized by Section 11.13(c) or (d),  
24 11.132, [~~or~~ 11.133], or 11.134 is effective as of January 1 of the  
25 tax year in which the person qualifies for the exemption and applies  
26 to the entire tax year.

27 SECTION 3. Section 11.43(c), Tax Code, is amended to read as

1 follows:

2 (c) An exemption provided by Section 11.13, 11.131, 11.132,  
3 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,  
4 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,  
5 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, or 11.315, once  
6 allowed, need not be claimed in subsequent years, and except as  
7 otherwise provided by Subsection (e), the exemption applies to the  
8 property until it changes ownership or the person's qualification  
9 for the exemption changes. However, the chief appraiser may  
10 require a person allowed one of the exemptions in a prior year to  
11 file a new application to confirm the person's current  
12 qualification for the exemption by delivering a written notice that  
13 a new application is required, accompanied by an appropriate  
14 application form, to the person previously allowed the exemption.  
15 If the person previously allowed the exemption is 65 years of age or  
16 older, the chief appraiser may not cancel the exemption due to the  
17 person's failure to file the new application unless the chief  
18 appraiser complies with the requirements of Subsection (q), if  
19 applicable.

20 SECTION 4. Section 11.431(a), Tax Code, is amended to read  
21 as follows:

22 (a) The chief appraiser shall accept and approve or deny an  
23 application for a residence homestead exemption, including an  
24 exemption under Section 11.131 or 11.132 for the residence  
25 homestead of a disabled veteran or the surviving spouse of a  
26 disabled veteran, ~~or~~ an exemption under Section 11.133 for the  
27 residence homestead of the surviving spouse of a member of the armed

1 services of the United States who is killed in action, or an  
2 exemption under Section 11.134 for the residence homestead of the  
3 surviving spouse of a first responder who is killed or fatally  
4 injured in the line of duty, after the deadline for filing it has  
5 passed if it is filed not later than one year after the delinquency  
6 date for the taxes on the homestead.

7 SECTION 5. Section 26.10(b), Tax Code, is amended to read as  
8 follows:

9 (b) If the appraisal roll shows that a residence homestead  
10 exemption under Section 11.13(c) or (d), 11.132, [~~or~~] 11.133, or  
11 11.134 applicable to a property on January 1 of a year terminated  
12 during the year and if the owner of the property qualifies a  
13 different property for one of those residence homestead exemptions  
14 during the same year, the tax due against the former residence  
15 homestead is calculated by:

16 (1) subtracting:

17 (A) the amount of the taxes that otherwise would  
18 be imposed on the former residence homestead for the entire year had  
19 the owner qualified for the residence homestead exemption for the  
20 entire year; from

21 (B) the amount of the taxes that otherwise would  
22 be imposed on the former residence homestead for the entire year had  
23 the owner not qualified for the residence homestead exemption  
24 during the year;

25 (2) multiplying the remainder determined under  
26 Subdivision (1) by a fraction, the denominator of which is 365 and  
27 the numerator of which is the number of days that elapsed after the

1 date the exemption terminated; and

2 (3) adding the product determined under Subdivision  
3 (2) and the amount described by Subdivision (1)(A).

4 SECTION 6. Section 26.112, Tax Code, is amended to read as  
5 follows:

6 Sec. 26.112. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD OF  
7 CERTAIN PERSONS. (a) Except as provided by Section 26.10(b), if  
8 at any time during a tax year property is owned by an individual who  
9 qualifies for an exemption under Section 11.13(c) or (d), ~~[or]~~  
10 11.133, or 11.134, the amount of the tax due on the property for the  
11 tax year is calculated as if the individual qualified for the  
12 exemption on January 1 and continued to qualify for the exemption  
13 for the remainder of the tax year.

14 (b) If an individual qualifies for an exemption under  
15 Section 11.13(c) or (d), ~~[or]~~ 11.133, or 11.134 with respect to the  
16 property after the amount of the tax due on the property is  
17 calculated and the effect of the qualification is to reduce the  
18 amount of the tax due on the property, the assessor for each taxing  
19 unit shall recalculate the amount of the tax due on the property and  
20 correct the tax roll. If the tax bill has been mailed and the tax on  
21 the property has not been paid, the assessor shall mail a corrected  
22 tax bill to the person in whose name the property is listed on the  
23 tax roll or to the person's authorized agent. If the tax on the  
24 property has been paid, the tax collector for the taxing unit shall  
25 refund to the person who paid the tax the amount by which the  
26 payment exceeded the tax due.

27 SECTION 7. Section 403.302(d-1), Government Code, is

1 amended to read as follows:

2 (d-1) For purposes of Subsection (d), a residence homestead  
3 that receives an exemption under Section 11.131, [~~or~~] 11.133, or  
4 11.134, Tax Code, in the year that is the subject of the study is not  
5 considered to be taxable property.

6 SECTION 8. Section 11.134, Tax Code, as added by this Act,  
7 applies only to a tax year beginning on or after January 1, 2018.

8 SECTION 9. This Act takes effect January 1, 2018, but only  
9 if the constitutional amendment proposed by the 85th Legislature,  
10 Regular Session, 2017, authorizing the legislature to provide for  
11 an exemption from ad valorem taxation of all or part of the market  
12 value of the residence homestead of the surviving spouse of a first  
13 responder who is killed or fatally injured in the line of duty is  
14 approved by the voters. If that amendment is not approved by the  
15 voters, this Act has no effect.

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President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 15 passed the Senate on March 13, 2017, by the following vote: Yeas 30, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 15 passed the House on May 24, 2017, by the following vote: Yeas 135, Nays 3, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor