

By: Wilson

H.J.R. No. 25

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a political
2 subdivision other than a school district to establish a limitation
3 on the amount of ad valorem taxes that the political subdivision may
4 impose on the residence homesteads of persons who are disabled or
5 elderly and their surviving spouses.

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

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

9 (h) The governing body of a political subdivision of this
10 state other than a school [~~a county, a city or town, or a junior~~
11 ~~college~~] district by official action may provide that if a person
12 who is disabled or is 65 [~~sixty-five (65)~~] years of age or older
13 receives a residence homestead exemption prescribed or authorized
14 by this section, the total amount of ad valorem taxes imposed on
15 that homestead by the political subdivision [~~county, the city or~~
16 ~~town, or the junior college district~~] may not be increased while it
17 remains the residence homestead of that person or that person's
18 spouse who is disabled or is 65 [~~sixty-five (65)~~] years of age or
19 older and receives a residence homestead exemption on the
20 homestead. As an alternative, on receipt of a petition signed by
21 five percent [~~5%~~] of the registered voters of the political
22 subdivision [~~county, the city or town, or the junior college~~
23 ~~district~~], the governing body [~~of the county, the city or town, or~~
24 ~~the junior college district~~] shall call an election to determine by

1 majority vote whether to establish a tax limitation provided by
2 this subsection. If a political subdivision [~~county, a city or~~
3 ~~town, or a junior college district~~] establishes a tax limitation
4 provided by this subsection and a [~~disabled~~] person who is disabled
5 or is 65 [~~a person sixty-five (65)~~] years of age or older dies in a
6 year in which the person received a residence homestead exemption,
7 the total amount of ad valorem taxes imposed on the homestead by the
8 political subdivision [~~county, the city or town, or the junior~~
9 ~~college district~~] may not be increased while it remains the
10 residence homestead of that person's surviving spouse if the spouse
11 is 55 [~~fifty-five (55)~~] years of age or older at the time of the
12 person's death, subject to any exceptions provided by general law.
13 The legislature, by general law, may provide for the transfer of all
14 or a proportionate amount of a tax limitation provided by this
15 subsection for a person who qualifies for the limitation and
16 establishes a different residence homestead within the same
17 political subdivision [~~county, within the same city or town, or~~
18 ~~within the same junior college district~~]. A political subdivision
19 [~~county, a city or town, or a junior college district~~] that
20 establishes a tax limitation under this subsection must comply with
21 a law providing for the transfer of the limitation, even if the
22 legislature enacts the law subsequent to the political
23 subdivision's [~~county's, the city's or town's, or the junior college~~
24 ~~district's~~] establishment of the limitation. Taxes otherwise
25 limited by a political subdivision [~~county, a city or town, or a~~
26 ~~junior college district~~] under this subsection may be increased to
27 the extent the value of the homestead is increased by improvements

1 other than repairs and other than improvements made to comply with
2 governmental requirements and except as may be consistent with the
3 transfer of a tax limitation under a law authorized by this
4 subsection. The governing body of a political subdivision [~~county,~~
5 ~~a city or town, or a junior college district~~] may not repeal or
6 rescind a tax limitation established under this subsection.

7 SECTION 2. The following temporary provision is added to
8 the Texas Constitution:

9 TEMPORARY PROVISION. (a) This temporary provision applies
10 to the constitutional amendment proposed by the 87th Legislature,
11 1st Called Session, 2021, to authorize a political subdivision
12 other than a school district to establish a limitation on the amount
13 of ad valorem taxes the political subdivision may impose on the
14 residence homesteads of persons who are disabled or elderly and
15 their surviving spouses.

16 (b) The amendment to Section 1-b(h), Article VIII, of this
17 constitution takes effect January 1, 2022.

18 (c) This temporary provision expires January 1, 2023.

19 SECTION 3. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 2, 2021.
21 The ballot shall be printed to permit voting for or against the
22 proposition: "The constitutional amendment to authorize a
23 political subdivision other than a school district to establish a
24 limitation on the amount of ad valorem taxes that the political
25 subdivision may impose on the residence homesteads of persons who
26 are disabled or elderly and their surviving spouses."