

By: Button

H.J.R. No. 171

A JOINT RESOLUTION

1 proposing a constitutional amendment establishing a limitation on
2 the total amount of ad valorem taxes that a county may impose on the
3 residence homesteads of persons who are disabled or elderly and
4 their surviving spouses.

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

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

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

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

1 under a law authorized by this subsection. The governing body of a
2 [~~county, a~~] city or town[~~r~~] or a junior college district may not
3 repeal or rescind a tax limitation established under this
4 subsection.

5 (h-1) Except as otherwise provided by this subsection, if a
6 person receives a residence homestead exemption prescribed by
7 Subsection (c) of this section for homesteads of persons who are
8 disabled or are 65 years of age or older, the total amount of ad
9 valorem taxes imposed on that homestead by a county may not be
10 increased while the homestead remains the residence homestead of
11 that person or that person's spouse who receives the exemption. If
12 a person who is disabled or is 65 years of age or older dies in a
13 year in which the person received the exemption, the total amount of
14 ad valorem taxes imposed on the homestead by a county may not be
15 increased while it remains the residence homestead of that person's
16 surviving spouse if the spouse is disabled or is 55 years of age or
17 older at the time of the person's death, subject to any exceptions
18 provided by general law. The legislature, by general law, may
19 provide for the transfer of all or a proportionate amount of a tax
20 limitation required by this subsection for a person who qualifies
21 for the limitation and establishes a different residence homestead.
22 Taxes otherwise limited by this subsection may be increased to the
23 extent the value of the homestead is increased by improvements
24 other than repairs and other than improvements made to comply with
25 governmental requirements and except as may be consistent with the
26 transfer of a tax limitation under this subsection.

27 SECTION 2. The following temporary provision is added to

1 the Texas Constitution:

2 TEMPORARY PROVISION. (a) This temporary provision applies
3 to the constitutional amendment proposed by the 88th Legislature,
4 Regular Session, 2023, establishing a limitation on the total
5 amount of ad valorem taxes that a county may impose on the residence
6 homesteads of persons who are disabled or elderly and their
7 surviving spouses.

8 (b) The amendment to Section 1-b, Article VIII, of this
9 constitution takes effect January 1, 2024.

10 (c) This temporary provision expires January 1, 2025.

11 SECTION 3. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held November 7, 2023.
13 The ballot shall be printed to permit voting for or against the
14 proposition: "The constitutional amendment establishing a
15 limitation on the total amount of ad valorem taxes that a county may
16 impose on the residence homesteads of persons who are disabled or
17 elderly and their surviving spouses."