

## **BILL ANALYSIS**

H.J.R. 21  
By: Hamric  
Local Government Ways and Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Several provisions of the Tax Code provide benefits to over-65 and disabled homeowners occupying a home as their principal residence. Not all of the provisions apply to both over-65 and disabled homeowners.

The amount of the school district ad valorem taxes that can be imposed on the residence homestead of an over-65 homeowner is limited (frozen) to the amount paid in the first year the homeowner qualifies for the over-65 exemption. House Joint Resolution 21 proposed a constitutional amendment which would limit the school district ad valorem taxes paid by a disabled homeowner to the amount paid in the year the homeowner qualifies for the disabled exemption.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

The joint resolution proposes a constitutional amendment be submitted to the voters that would extend the limitation on the amount of the school district ad valorem taxes that can be imposed on the residence homesteads of disabled homeowners by amending Section 1-b(d), Article VIII of the Texas Constitution to add disabled individuals as persons qualifying for the limitation.

### **FOR ELECTION**

This proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 2003.