

By: Rose

H.J.R. No. 5

A JOINT RESOLUTION

1 proposing a constitutional amendment to prohibit an increase in the  
2 total amount of county or municipal ad valorem taxes that may be  
3 imposed on the residence homestead of a disabled person.

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 Subsection (h) to read as follows:

7 (h) Except as otherwise provided by this subsection, if a  
8 person receives a residence homestead exemption prescribed by  
9 Subsection (c) of this section for homesteads of persons who are  
10 disabled, the total amount of ad valorem taxes imposed on that  
11 homestead by a county or a municipality may not be increased while  
12 it remains the residence homestead of that person or that person's  
13 spouse who receives the exemption. If a person who is disabled  
14 dies in a year in which the person received the exemption, the total  
15 amount of ad valorem taxes imposed on the homestead by the county or  
16 municipality may not be increased while it remains the residence  
17 homestead of that person's surviving spouse if the spouse is  
18 fifty-five (55) years of age or older at the time of the person's  
19 death, subject to any exceptions provided by general law. Taxes  
20 otherwise limited by this subsection may be increased to the extent  
21 the value of the homestead is increased by improvements other than  
22 improvements made to comply with governmental requirements or  
23 repairs.

24 SECTION 2. The following temporary provision is added to

1 the Texas Constitution:

2 TEMPORARY PROVISION. (a) This temporary provision applies to  
3 the constitutional amendment proposed by the 78th Legislature,  
4 Regular Session, 2003, to prohibit an increase in the total amount  
5 of county or municipal ad valorem taxes that may be imposed on the  
6 residence homestead of a disabled person. This temporary provision  
7 expires January 1, 2005.

8 (b) Section 1-b(h), Article VIII, of this constitution  
9 takes effect beginning with the tax year that begins January 1,  
10 2004.

11 SECTION 3. This proposed constitutional amendment shall be  
12 submitted to the voters at an election to be held November 4, 2003.  
13 The ballot shall be printed to permit voting for or against the  
14 proposition: "The constitutional amendment to prohibit an  
15 increase in the total amount of county or municipal ad valorem taxes  
16 that may be imposed on the residence homestead of a disabled  
17 person."