

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a county, a city  
2 or town, or a junior college district to establish an ad valorem tax  
3 freeze on residence homesteads of the disabled and of the elderly  
4 and their 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 adding Subsection (h) to read as follows:

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

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

1           SECTION 2. This proposed constitutional amendment shall be  
2 submitted to the voters at an election to be held on September 13,  
3 2003. The ballot shall be printed to provide for voting for or  
4 against the proposition: "The constitutional amendment to permit  
5 counties, cities and towns, and junior college districts to  
6 establish an ad valorem tax freeze on residence homesteads of the  
7 disabled and of the elderly and their spouses."

H.J.R. No. 16

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President of the Senate

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Speaker of the House

I certify that H.J.R. No. 16 was passed by the House on May 2, 2003, by the following vote: Yeas 143, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.J.R. No. 16 on May 29, 2003, by the following vote: Yeas 139, Nays 0, 2 present, not voting.

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Chief Clerk of the House

H.J.R. No. 16

I certify that H.J.R. No. 16 was passed by the Senate, with amendments, on May 27, 2003, by the following vote: Yeas 27, Nays 0.

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Secretary of the Senate

RECEIVED: \_\_\_\_\_

Date

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Secretary of State