

By: Brown of Brazos

H.J.R. No. 16

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a county or a
2 city or town to establish an ad valorem tax freeze on residence
3 homesteads of the elderly and their spouses.

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

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

21 SECTION 2. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held on November 4,
23 2003. The ballot shall be printed to provide for voting for or
24 against the proposition: "The constitutional amendment to permit
25 counties, cities, and towns to establish an ad valorem tax freeze on
26 residence homesteads of the elderly and their spouses."