

1-1 By: Brown of Brazos, et al. H.J.R. No. 16
1-2 (Senate Sponsor - Nelson)
1-3 (In the Senate - Received from the House May 5, 2003;
1-4 May 7, 2003, read first time and referred to Subcommittee on Higher
1-5 Education; May 8, 2003, rereferred to Committee on Finance;
1-6 May 23, 2003, reported adversely, with favorable Committee
1-7 Substitute by the following vote: Yeas 13, Nays 0; May 23, 2003,
1-8 sent to printer.)

1-9 COMMITTEE SUBSTITUTE FOR H.J.R. No. 16 By: Nelson

1-10 HOUSE JOINT RESOLUTION

1-11 proposing a constitutional amendment to authorize a county, a city
1-12 or town, or a junior college district to establish an ad valorem tax
1-13 freeze on residence homesteads of the disabled and of the elderly
1-14 and their spouses.

1-15 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-16 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
1-17 is amended by adding Subsection (h) to read as follows:

1-18 (h) The governing body of a county, a city or town, or a
1-19 junior college district by official action may provide that if a
1-20 person who is disabled or is sixty-five (65) years of age or older
1-21 receives a residence homestead exemption prescribed or authorized
1-22 by this section, the total amount of ad valorem taxes imposed on
1-23 that homestead by the county, the city or town, or the junior
1-24 college district may not be increased while it remains the
1-25 residence homestead of that person or that person's spouse who is
1-26 disabled or sixty-five (65) years of age or older and receives a
1-27 residence homestead exemption on the homestead. As an alternative,
1-28 on receipt of a petition signed by five percent (5%) of the
1-29 registered voters of the county, the city or town, or the junior
1-30 college district, the governing body of the county, the city or
1-31 town, or the junior college district shall call an election to
1-32 determine by majority vote whether to establish a tax limitation
1-33 provided by this subsection. If a county, a city or town, or a
1-34 junior college district establishes a tax limitation provided by
1-35 this subsection and a disabled person or a person sixty-five (65)
1-36 years of age or older dies in a year in which the person received a
1-37 residence homestead exemption, the total amount of ad valorem taxes
1-38 imposed on the homestead by the county, the city or town, or the
1-39 junior college district may not be increased while it remains the
1-40 residence homestead of that person's surviving spouse if the spouse
1-41 is fifty-five (55) years of age or older at the time of the person's
1-42 death, subject to any exceptions provided by general law. The
1-43 legislature, by general law, may provide for the transfer of all or
1-44 a proportionate amount of a tax limitation provided by this
1-45 subsection for a person who qualifies for the limitation and
1-46 establishes a different residence homestead within the same county,
1-47 within the same city or town, or within the same junior college
1-48 district. A county, a city or town, or a junior college district
1-49 that establishes a tax limitation under this subsection must comply
1-50 with a law providing for the transfer of the limitation, even if the
1-51 legislature enacts the law subsequent to the county's, the city's or
1-52 town's, or the junior college district's establishment of the
1-53 limitation. Taxes otherwise limited by a county, a city or town, or
1-54 a junior college district under this subsection may be increased to
1-55 the extent the value of the homestead is increased by improvements
1-56 other than repairs and other than improvements made to comply with
1-57 governmental requirements and except as may be consistent with the
1-58 transfer of a tax limitation under a law authorized by this
1-59 subsection. The governing body of a county, a city or town, or a
1-60 junior college district may not repeal or rescind a tax limitation
1-61 established under this subsection.

1-62 SECTION 2. This proposed constitutional amendment shall be
1-63 submitted to the voters at an election to be held on September 13,

C.S.H.J.R. No. 16
2-1 2003. The ballot shall be printed to provide for voting for or
2-2 against the proposition: "The constitutional amendment to permit
2-3 counties, cities and towns, and junior college districts to
2-4 establish an ad valorem tax freeze on residence homesteads of the
2-5 disabled and of the elderly and their spouses."

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