

By: Gutierrez

H.J.R. No. 37

A JOINT RESOLUTION

1 proposing a constitutional amendment to increase the amount of the
2 market value of the residence homestead of a disabled or elderly
3 person that may be exempt from ad valorem taxation by a school
4 district.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 1-b(c), Article VIII, Texas
7 Constitution, is amended to read as follows:

8 (c) Fifteen Thousand Dollars (\$15,000) of the market value
9 of the residence homestead of a married or unmarried adult,
10 including one living alone, is exempt from ad valorem taxation for
11 general elementary and secondary public school purposes. The
12 legislature by general law may provide that all or part of the
13 exemption does not apply to a district or political subdivision
14 that imposes ad valorem taxes for public education purposes but is
15 not the principal school district providing general elementary and
16 secondary public education throughout its territory. In addition
17 to this exemption, the legislature by general law may exempt an
18 amount not to exceed Twenty [~~Ten~~] Thousand Dollars (\$20,000)
19 [~~(\$10,000)~~] of the market value of the residence homestead of a
20 person who is disabled as defined in Subsection (b) of this section
21 and of a person sixty-five (65) years of age or older from ad
22 valorem taxation for general elementary and secondary public school
23 purposes. The legislature by general law may base the amount of and
24 condition eligibility for the additional exemption authorized by

1 this subsection for disabled persons and for persons sixty-five
2 (65) years of age or older on economic need. An eligible disabled
3 person who is sixty-five (65) years of age or older may not receive
4 both exemptions from a school district but may choose either. An
5 eligible person is entitled to receive both the exemption required
6 by this subsection for all residence homesteads and any exemption
7 adopted pursuant to Subsection (b) of this section, but the
8 legislature shall provide by general law whether an eligible
9 disabled or elderly person may receive both the additional
10 exemption for the elderly and disabled authorized by this
11 subsection and any exemption for the elderly or disabled adopted
12 pursuant to Subsection (b) of this section. Where ad valorem tax
13 has previously been pledged for the payment of debt, the taxing
14 officers of a school district may continue to levy and collect the
15 tax against the value of homesteads exempted under this subsection
16 until the debt is discharged if the cessation of the levy would
17 impair the obligation of the contract by which the debt was created.
18 The legislature shall provide for formulas to protect school
19 districts against all or part of the revenue loss incurred by the
20 implementation of Article VIII, Sections 1-b(c), 1-b(d), and 1-d-1,
21 of this constitution. The legislature by general law may define
22 residence homestead for purposes of this section.

23 SECTION 2. The following temporary provision is added to
24 the Texas Constitution:

25 TEMPORARY PROVISION. (a) This temporary provision applies to
26 the constitutional amendment proposed by the 78th Legislature,
27 Regular Session, 2003, to increase the amount of the market value of

1 the residence homestead of a disabled or elderly person that may be
2 exempt from ad valorem taxation by a school district.

3 (b) The amendment to Section 1-b(c), Article VIII, of this
4 constitution takes effect beginning with the tax year that begins
5 January 1, 2004.

6 (c) This temporary provision expires January 2, 2004.

7 SECTION 3. This proposed constitutional amendment shall be
8 submitted to the voters at an election to be held November 4, 2003.
9 The ballot shall be printed to permit voting for or against the
10 proposition: "The constitutional amendment to increase the amount
11 of the market value of the residence homestead of a disabled or
12 elderly person that may be exempt from ad valorem taxation by a
13 school district."