

By: Van de Putte

S.J.R. No. 62

A JOINT RESOLUTION

1 proposing a constitutional amendment to prohibit an increase in the
2 total amount of school district ad valorem taxes that may be imposed
3 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(d), Article VIII, Texas
6 Constitution, is amended to read as follows:

7 (d) Except as otherwise provided by this subsection, if a
8 person receives a [~~the~~] residence homestead exemption prescribed by
9 Subsection (c) of this section for homesteads of persons who are
10 sixty-five (65) years of age or older or who are disabled, the total
11 amount of ad valorem taxes imposed on that homestead for general
12 elementary and secondary public school purposes may not be
13 increased while it remains the residence homestead of that person
14 or that person's spouse who receives the exemption. If a person
15 sixty-five (65) years of age or older dies in a year in which the
16 person received the exemption, the total amount of ad valorem taxes
17 imposed on the homestead for general elementary and secondary
18 public school purposes may not be increased while it remains the
19 residence homestead of that person's surviving spouse if the spouse
20 is fifty-five (55) years of age or older at the time of the person's
21 death, subject to any exceptions provided by general law. The
22 legislature, by general law, may provide for the transfer of all or
23 a proportionate amount of a limitation provided by this subsection
24 for a person who qualifies for the limitation and establishes a

1 different residence homestead. However, taxes otherwise limited by
2 this subsection may be increased to the extent the value of the
3 homestead is increased by improvements other than repairs or
4 improvements made to comply with governmental requirements and
5 except as may be consistent with the transfer of a limitation under
6 this subsection. For a residence homestead subject to the
7 limitation provided by this subsection in the 1996 tax year or an
8 earlier tax year, the legislature shall provide for a reduction in
9 the amount of the limitation for the 1997 tax year and subsequent
10 tax years in an amount equal to \$10,000 multiplied by the 1997 tax
11 rate for general elementary and secondary public school purposes
12 applicable to the residence homestead.

13 SECTION 2. The following temporary provision is added to
14 the Texas Constitution:

15 TEMPORARY PROVISION. (a) This temporary provision applies to
16 the constitutional amendment proposed by __J.R. No. ____, 78th
17 Legislature, Regular Session, 2003, and expires January 2, 2004.

18 (b) The amendment to Section 1-b(d), Article VIII, of this
19 constitution takes effect beginning with the tax year that begins
20 January 1, 2004.

21 SECTION 3. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 4, 2003.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment to prohibit an
25 increase in the total amount of school district ad valorem taxes
26 that may be imposed on the residence homestead of a disabled
27 person."