

By: Berman, Keffer of Eastland, Zedler,
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H.J.R. No. 24

A JOINT RESOLUTION

1 proposing a constitutional amendment to reduce the total amount of
2 ad valorem taxes that may be imposed by a school district on the
3 residence homestead of an elderly or disabled person in proportion
4 to any reduction in the tax rate of the school district.

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

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

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

1 received the limitation in the preceding tax year for that
2 homestead and the tax rate for general elementary and secondary
3 public school purposes applicable to the homestead for the current
4 tax year is less than the tax rate for those purposes applicable to
5 that homestead for the preceding tax year, the limitation provided
6 by this subsection on the total amount of ad valorem taxes that may
7 be imposed for those purposes on the homestead is reduced for the
8 current and subsequent tax years in proportion to the reduction in
9 the tax rate. The legislature, by general law, may provide for the
10 transfer of all or a proportionate amount of a limitation provided
11 by this subsection for a person who qualifies for the limitation and
12 establishes a different residence homestead. However, taxes
13 otherwise limited by this subsection may be increased to the extent
14 the value of the homestead is increased by improvements other than
15 repairs or improvements made to comply with governmental
16 requirements and except as may be consistent with the transfer of a
17 limitation under this subsection. For a residence homestead
18 subject to the limitation provided by this subsection in the 1996
19 tax year or an earlier tax year, the legislature shall provide for a
20 reduction in the amount of the limitation for the 1997 tax year and
21 subsequent tax years in an amount equal to \$10,000 multiplied by the
22 1997 tax rate for general elementary and secondary public school
23 purposes applicable to the residence homestead.

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

26 TEMPORARY PROVISION. (a) This temporary provision applies
27 to the constitutional amendment proposed by the 79th Legislature,

1 1st Called Session, 2005, to reduce the amount of the limitation on
2 the ad valorem taxes imposed by a school district on the residence
3 homestead of an elderly or disabled person in proportion to any
4 reduction in the tax rate of the school district and expires January
5 1, 2007.

6 (b) The amendment to Section 1-b(d), Article VIII, of this
7 constitution takes effect January 1, 2006, and applies only to a tax
8 year that begins on or after that date.

9 SECTION 3. This proposed constitutional amendment shall be
10 submitted to the voters at an election to be held November 8, 2005.
11 The ballot shall be printed to permit voting for or against the
12 proposition: "The constitutional amendment to reduce the total
13 amount of ad valorem taxes that may be imposed by a school district
14 on the residence homestead of an elderly or disabled person in
15 proportion to any reduction in the tax rate of the school district."