

By: Howard

H.J.R. No. 21

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to permit the commissioners court of a county to establish for
3 purposes of ad valorem taxation a limit of less than 10 percent but
4 not less than three percent on the maximum average annual
5 percentage increase in the appraised value of residence homesteads
6 in the county.

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

8 SECTION 1. Section 1, Article VIII, Texas Constitution, is
9 amended by adding Subsection (i-1) to read as follows:

10 (i-1) Notwithstanding Subsections (a), (b), and (i) of this
11 section, the Legislature by general law may authorize the
12 commissioners court of a county to establish for purposes of ad
13 valorem taxation by each political subdivision having territory in
14 the county a limit of less than 10 percent but not less than three
15 percent on the maximum average annual percentage increase in the
16 appraised value of residence homesteads in the county. A
17 limitation on appraisal increases established under this
18 subsection takes effect and expires in the manner provided by
19 Subsection (i) of this section. If the commissioners court of a
20 county establishes a limitation on appraisal increases under this
21 subsection, the limitation remains in effect until amended or
22 rescinded by the commissioners court. The Legislature by general
23 law may limit the frequency with which the commissioners court of a
24 county may adopt, amend, or rescind a limitation on appraisal

1 increases under this subsection.

2 SECTION 2. This proposed constitutional amendment shall be
3 submitted to the voters at an election to be held November 8, 2005.
4 The ballot shall be printed to permit voting for or against the
5 proposition: "The constitutional amendment authorizing the
6 legislature to permit the commissioners court of a county to
7 establish for purposes of ad valorem taxation a limit of less than
8 10 percent but not less than three percent on the maximum average
9 annual percentage increase in the appraised value of residence
10 homesteads in the county."