

By: Guillen

H.J.R. No. 23

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a political
2 subdivision to establish an ad valorem tax freeze on residence
3 homesteads of certain persons serving on active duty in the United
4 States armed forces.

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

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

8 (i) The governing body of a political subdivision by
9 official action may provide that if a person who is serving on
10 active duty in the United States armed forces receives a residence
11 homestead exemption prescribed or authorized by this section and
12 received an exemption prescribed or authorized by this section for
13 that homestead in the preceding year, the total amount of ad valorem
14 taxes imposed on that homestead by the political subdivision may
15 not exceed the amount of taxes the political subdivision imposed on
16 the property in the preceding year. As an alternative, on receipt
17 of a petition signed by five percent (5%) of the registered voters
18 of the political subdivision, the governing body of the political
19 subdivision shall call an election to determine by majority vote
20 whether to establish a tax limitation provided by this subsection.
21 A tax limitation established by a political subdivision under this
22 subsection applies to the imposition of ad valorem taxes by the
23 political subdivision beginning with the first tax year after the
24 year in which the limitation is established. The legislature, by

1 general law, may provide for the transfer of all or a proportionate
2 amount of a tax limitation provided by this subsection for a person
3 who qualifies for the limitation and establishes a different
4 residence homestead. A political subdivision that establishes a
5 tax limitation under this subsection must comply with a law
6 providing for the transfer of the limitation, even if the
7 legislature enacts the law subsequent to the political
8 subdivision's establishment of the limitation. Taxes otherwise
9 limited by a political subdivision under this subsection may be
10 increased to the extent the value of the homestead is increased by
11 improvements other than repairs and other than improvements made to
12 comply with governmental requirements and as may be consistent with
13 the transfer of a tax limitation under a law authorized by this
14 subsection. The legislature, by general law, may prescribe income
15 limitations for eligibility for a tax limitation provided by this
16 subsection and may define "active duty" for purposes of this
17 subsection.

18 SECTION 2. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 8, 2005.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment to authorize a
22 political subdivision to establish an ad valorem tax freeze on
23 residence homesteads of certain persons serving on active duty in
24 the United States armed forces."