

By: Villarreal

H.J.R. No. 68

A JOINT RESOLUTION

1 proposing a constitutional amendment to permit a county to
2 establish an ad valorem tax freeze on the residence homesteads of
3 certain elderly persons.

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

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

7 (i) The commissioners court of a county by official action
8 may provide that if a person receives the exemption authorized by
9 Subsection (c) of this section for the residence homestead of a
10 person sixty-five (65) years of age or older and received an
11 exemption prescribed or authorized by this section for that
12 homestead in the preceding year, the total amount of taxes imposed
13 on that homestead by the county may not exceed the amount of taxes
14 the county imposed on the property in the preceding year. As an
15 alternative, on receipt of a petition signed by five percent (5%) of
16 the registered voters of the county, the commissioners court shall
17 call an election to determine by majority vote whether to establish
18 a tax limitation provided by this subsection. A tax limitation
19 established by a county under this subsection applies to the
20 imposition of ad valorem taxes by the county beginning with the
21 first tax year after the year in which the limitation is
22 established. The legislature, by general law, may provide for the
23 transfer of all or a proportionate amount of a tax limitation
24 provided by this subsection for a person who qualifies for the

1 limitation and establishes a different residence homestead in the
2 same county. A county that establishes a tax limitation under this
3 subsection must comply with a law providing for the transfer of the
4 limitation, even if the legislature enacts the law subsequent to
5 the county's establishment of the limitation. Taxes otherwise
6 limited by a county under this subsection may be increased to the
7 extent the value of the homestead is increased by improvements
8 other than repairs and other than improvements made to comply with
9 governmental requirements and as may be consistent with the
10 transfer of a tax limitation under a law authorized by this
11 subsection. The legislature, by general law, may prescribe income
12 limitations for eligibility for a tax limitation provided by this
13 subsection.

14 SECTION 2. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held November 8, 2005.
16 The ballot shall be printed to permit voting for or against the
17 proposition: "The constitutional amendment to permit a county to
18 establish an ad valorem tax freeze on the residence homesteads of
19 certain elderly persons."