

AN ACT

relating to the holding by a county, municipality, or junior college district of a petition-initiated election on whether to establish a limitation on increases in the amount of ad valorem taxes imposed by the county, municipality, or junior college district on residence homesteads of the elderly or disabled.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.261, Tax Code, is amended by adding Subsections (a-1), (a-2), and (a-3) to read as follows:

(a-1) This subsection applies only to a county, general-law municipality, or junior college district that, in any 36-month period, has held at least two elections under Section 1-b(h), Article VIII, Texas Constitution, each of which was called on receipt of a petition under that section and at each of which the voters of the county, general-law municipality, or junior college district did not approve the establishment of a limitation on county, municipal, or junior college district tax increases under that section. Notwithstanding the subsequent receipt of a valid petition under Section 1-b(h), Article VIII, Texas Constitution, the county, municipality, or junior college district may not hold another election under that section before the third anniversary of the date of the most recent of the two elections held in a 36-month period under that section by the county, municipality, or junior college district.

1 (a-2) Subsection (a-1) may not be construed to:

2 (1) prohibit the governing body of a county,
3 general-law municipality, or junior college district from
4 establishing, at any time and by its own action in the manner
5 required by law for official action, a limitation on county,
6 municipal, or junior college district tax increases under Section
7 1-b(h), Article VIII, Texas Constitution; or

8 (2) prohibit the governing body of a county,
9 general-law municipality, or junior college district that is
10 authorized by a law outside this code to call, without a voter
11 petition, an election under Section 1-b(h), Article VIII, Texas
12 Constitution, from calling, at any time and by its own action in the
13 manner required by law for official action, a subsequent election
14 under that section to allow the voters of the county, municipality,
15 or junior college district to determine whether to establish a
16 limitation on county, municipal, or junior college district tax
17 increases under that section.

18 (a-3) This subsection applies only to a home-rule
19 municipality that, in any 36-month period, has held at least two
20 elections under Section 1-b(h), Article VIII, Texas Constitution,
21 each of which was called on receipt of a petition under that section
22 and at each of which the voters of the home-rule municipality did
23 not approve the establishment of a limitation on municipal tax
24 increases under that section. On the subsequent receipt of a valid
25 petition under Section 1-b(h), Article VIII, Texas Constitution,
26 the governing body of the municipality shall order an election on
27 the question but, notwithstanding any other state or local law, may

1 choose to hold the election as part of the next regularly scheduled
2 election for municipal officers that occurs after the date the
3 governing body of the municipality orders the election and that
4 allows sufficient time to prepare the ballot in compliance with
5 other requirements of law.

6 SECTION 2. This Act takes effect September 1, 2007.

President of the Senate

Speaker of the House

I certify that H.B. No. 2087 was passed by the House on April 12, 2007, by the following vote: Yeas 89, Nays 54, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2087 was passed by the Senate on May 23, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor