

By: Delisi

H.J.R. No. 5

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to establish a limit on the amount of ad valorem taxes that may be
3 imposed on the residence homestead of a disabled or elderly person
4 that is constructed under a housing rehabilitation program of the
5 Texas Department of Housing and Community Affairs and that replaces
6 the person's former residence homestead.

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

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

10 Sec. 1-o. The legislature by general law may provide that ad
11 valorem taxes imposed by a political subdivision on the residence
12 homestead of a disabled person or a person who is 65 years of age or
13 older that consists of a structure built on land that the person
14 previously qualified as part of the person's residence homestead
15 and that was constructed under a housing rehabilitation program of
16 the Texas Department of Housing and Community Affairs, or a
17 successor program administered by that agency, may not be increased
18 above the amount of taxes imposed by the political subdivision on
19 the person's former residence homestead in the most recent tax year
20 in which the political subdivision imposed taxes on the former
21 residence homestead. The legislature shall provide for formulas to
22 protect school districts against all or part of the revenue loss
23 incurred by the implementation of this section. Except as
24 otherwise provided by this subsection, the provisions of Section

1 1-b(d) of this article applicable to the limitation on school taxes
2 provided by that subsection apply to the limitation provided by
3 this subsection on the taxes imposed by a political subdivision.

4 SECTION 2. The following temporary provision is added to
5 the Texas Constitution:

6 TEMPORARY PROVISION. (a) This temporary provision applies
7 to the constitutional amendment proposed by the 80th Legislature,
8 Regular Session, 2007, authorizing the legislature to establish a
9 limit on the amount of ad valorem taxes that may be imposed on the
10 residence homestead of a disabled or elderly person that is
11 constructed under a housing rehabilitation program of the Texas
12 Department of Housing and Community Affairs and that replaces the
13 person's former residence homestead and expires January 1, 2009.

14 (b) Section 1-o, Article VIII, of this constitution takes
15 effect January 1, 2008, and applies only to a tax year that begins
16 on or after that date.

17 SECTION 3. This proposed constitutional amendment shall be
18 submitted to the voters at an election to be held November 6, 2007.
19 The ballot shall be printed to permit voting for or against the
20 proposition: "The constitutional amendment authorizing the
21 legislature to establish a limit on the amount of ad valorem taxes
22 that may be imposed on the residence homestead of a disabled or
23 elderly person that is constructed under a housing rehabilitation
24 program of the Texas Department of Housing and Community Affairs
25 and that replaces the person's former residence homestead."