

By: Riddle

H.J.R. No. 21

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for a local option election in a county to set a limit of  
3 less than 10 percent but not less than three percent on the maximum  
4 average annual increase in the appraised value of residence  
5 homesteads for ad valorem tax purposes.

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

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

9 (i-1) Notwithstanding Subsections (a), (b), and (i) of this  
10 section, the Legislature by general law may authorize the governing  
11 body of a county to call an election in the county to permit the  
12 voters to determine by majority vote whether to establish for  
13 purposes of ad valorem taxation by each political subdivision in  
14 the county a limit on the maximum average annual percentage  
15 increase in the appraised value of residence homesteads in the  
16 political subdivision of less than 10 percent but not less than  
17 three percent. The ballot proposition shall specify the proposed  
18 percentage limitation on appraisal increases. A limitation on  
19 appraisal increases established under this subsection takes effect  
20 and expires in the manner provided by Subsection (i) of this  
21 section. If the voters of a county establish a limit on appraisal  
22 increases under this subsection, the limitation remains in effect  
23 until amended or repealed by the voters of the county at a  
24 subsequent election called by the governing body of the county. The

1 Legislature by general law may provide for the effect of the  
2 adoption of a limit on appraisal increases under this subsection on  
3 a political subdivision with boundaries extending outside the  
4 county.

5       SECTION 2. This proposed constitutional amendment shall be  
6 submitted to the voters at an election to be held November 6, 2007.  
7 The ballot shall be printed to permit voting for or against the  
8 proposition: "The constitutional amendment authorizing the  
9 legislature to provide for a local option election in a county to  
10 set a limit of less than 10 percent but not less than three percent  
11 on the maximum average annual increase in the appraised value of  
12 residence homesteads for ad valorem tax purposes."