

By: Villarreal

H.J.R. No. 45

A JOINT RESOLUTION

1 proposing a constitutional amendment to increase the minimum amount  
2 of the local option residence homestead exemption from ad valorem  
3 taxation by a political subdivision from \$5,000 to \$15,000.

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

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

7 (e) The governing body of a political subdivision[~~, other~~  
8 ~~than a county education district,~~] may exempt from ad valorem  
9 taxation a percentage of the market value of the residence  
10 homestead of a married or unmarried adult, including one living  
11 alone. [~~In the manner provided by law, the voters of a county~~  
12 ~~education district at an election held for that purpose may exempt~~  
13 ~~from ad valorem taxation a percentage of the market value of the~~  
14 ~~residence homestead of a married or unmarried adult, including one~~  
15 ~~living alone.] The percentage may not exceed twenty percent.  
16 However, the amount of an exemption authorized pursuant to this  
17 subsection may not be less than \$15,000 [~~Five Thousand Dollars~~  
18 ~~(\$5,000)] unless the legislature by general law prescribes other  
19 monetary restrictions on the amount of the exemption. An eligible  
20 adult is entitled to receive other applicable exemptions provided  
21 by law. An exemption under this subsection that was in effect for  
22 the 2007 ad valorem tax year in an amount of less than \$15,000  
23 continues to apply to eligible residence homesteads taxed by the  
24 political subdivision until, in accordance with general law, the~~~~

1 exemption is repealed or the amount of the exemption is changed, in  
2 which event the amount of the exemption after the change may not be  
3 less than \$15,000. Where ad valorem tax has previously been pledged  
4 for the payment of debt, the governing body of a political  
5 subdivision may continue to levy and collect the tax against the  
6 value of the homesteads exempted under this subsection until the  
7 debt is discharged if the cessation of the levy would impair the  
8 obligation of the contract by which the debt was created. The  
9 legislature by general law may prescribe procedures for the  
10 administration of residence homestead exemptions.

11 SECTION 2. The following temporary provision is added to  
12 the Texas Constitution:

13 TEMPORARY PROVISION. (a) This temporary provision applies  
14 to the constitutional amendment proposed by the 80th Legislature,  
15 Regular Session, 2007, to increase the minimum amount of the local  
16 option residence homestead exemption from ad valorem taxation from  
17 \$5,000 to \$15,000.

18 (b) The amendment to Section 1-b(e), Article VIII, of this  
19 constitution takes effect beginning with the tax year that begins  
20 January 1, 2008.

21 (c) This temporary provision expires January 1, 2009.

22 SECTION 3. This proposed constitutional amendment shall be  
23 submitted to the voters at an election to be held November 6, 2007.  
24 The ballot shall be printed to permit voting for or against the  
25 proposition: "The constitutional amendment to increase the minimum  
26 amount of the local option residence homestead exemption from ad  
27 valorem taxation by a political subdivision from \$5,000 to

1 \$15,000."