

By: Creighton

H.J.R. No. 56

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for a local option election in Montgomery County to set a
3 limitation of not less than three percent on the maximum average
4 annual increase in the appraised value of residence homesteads for
5 purposes of ad valorem taxation by each political subdivision in
6 the county.

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

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

10 (i-1) Notwithstanding Subsections (a), (b), and (i) of this
11 section, the Legislature may authorize the commissioners court of
12 Montgomery County to call an election in the county to permit the
13 voters to determine by majority vote whether to establish for
14 purposes of ad valorem taxation by each political subdivision in
15 the county a limitation on the maximum average annual percentage
16 increase in the appraised value of residence homesteads in the
17 political subdivision of not less than three percent. The ballot
18 proposition shall specify the proposed percentage limitation on
19 increases in appraised value. A limitation on increases in
20 appraised value established under this subsection takes effect and
21 expires in the manner provided by Subsection (i) of this section for
22 a limitation enacted under that subsection. If the voters of the
23 county establish a limitation on increases in appraised value under
24 this subsection applicable to a tax year for which the Legislature

1 has enacted a limitation under Subsection (i) of this section, the
2 lower percentage limitation applies to ad valorem taxation by each
3 political subdivision in the county. If the voters of the county
4 establish a limitation on increases in appraised value under this
5 subsection, the limitation remains in effect until amended or
6 repealed by the voters of the county at a subsequent election called
7 by the commissioners court of the county. An amendment or repeal of
8 a limitation on increases in appraised value under this subsection
9 may not take effect before January 1 of the tax year following the
10 year in which the election at which the limitation is amended or
11 repealed is held. The Legislature may provide for the effect of the
12 establishment of a limitation on increases in appraised value under
13 this subsection on a political subdivision with boundaries
14 extending outside the county.

15 SECTION 2. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 6, 2007.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment authorizing the
19 legislature to provide for a local option election in Montgomery
20 County to set a limitation of not less than three percent on the
21 maximum average annual increase in the appraised value of residence
22 homesteads for purposes of ad valorem taxation by each political
23 subdivision in the county."