

By: Bohac

H.J.R. No. 97

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to permit the governing body of a political subdivision that
3 imposes ad valorem taxes on real property in Harris County, other
4 than a school district or junior college district, to establish a
5 limitation of not less than five percent on the maximum average
6 annual increase in the appraised value of residence homesteads for
7 ad valorem taxation by the political subdivision.

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

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

11 (i-1) Notwithstanding Subsections (a), (b), and (i) of this
12 section, the Legislature by general law may authorize the governing
13 body of a political subdivision that imposes ad valorem taxes on
14 real property in Harris County, other than a school district or
15 junior college district, to establish for purposes of ad valorem
16 taxation by the political subdivision a limitation on the maximum
17 average annual percentage increase in the appraised value of
18 residence homesteads of not less than five percent. A limitation on
19 increases in appraised value established under this subsection
20 takes effect and expires in the manner provided by Subsection (i) of
21 this section. If the governing body of a political subdivision
22 establishes a limitation on increases in appraised value under this
23 subsection applicable to a tax year for which the legislature has
24 enacted a limitation on increases in appraised value authorized by

1 Subsection (i) of this section, the lower percentage limitation
2 applies to ad valorem taxation by the political subdivision. If the
3 governing body of a political subdivision, other than a school
4 district or junior college district, establishes a limitation on
5 increases in appraised value under this subsection, the limitation
6 remains in effect until amended or repealed by the governing body of
7 the political subdivision.

8 SECTION 2. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 6, 2007.
10 The ballot shall be printed to permit voting for or against the
11 proposition: "The constitutional amendment authorizing the
12 legislature to permit the governing body of a political subdivision
13 that imposes ad valorem taxes on real property in Harris County,
14 other than a school district or junior college district, to
15 establish a limitation of not less than five percent on the maximum
16 average annual increase in the appraised value of residence
17 homesteads for ad valorem taxation by the political subdivision."