

By: Patrick, Dan

S.J.R. No. 15

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to establish a 10 percent limit on annual increases in the appraised  
3 value for ad valorem tax purposes of certain real property, other  
4 than residence homesteads, used primarily for residential purposes  
5 by the owner of the property.

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) This subsection does not apply to a residence  
10 homestead to which Subsection (i) of this section applies.  
11 Notwithstanding Subsections (a) and (b) of this section, the  
12 legislature by general law may limit the maximum average annual  
13 percentage increase in the appraised value of real property that is  
14 designed or adapted for residential purposes and used primarily for  
15 residential purposes by the owner of the property to 10 percent, or  
16 a greater percentage, for each year since the most recent tax  
17 appraisal. A limitation on appraisal increases authorized by this  
18 subsection:

19 (1) takes effect in the tax year following the first  
20 tax year in which the owner owns the property on January 1 and in  
21 which the owner uses the property primarily for the owner's  
22 residential purposes; and

23 (2) expires on January 1 of the tax year following the  
24 tax year in which the owner of the property when the limitation took

1 effect ceases to own the property or ceases to use the property  
2 primarily for the owner's residential purposes.

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

5 TEMPORARY PROVISION. (a) This temporary provision applies  
6 to the constitutional amendment proposed by the 80th Legislature,  
7 Regular Session, 2007, authorizing the legislature to establish a  
8 10 percent limit on annual increases in the appraised value for ad  
9 valorem tax purposes of certain real property, other than residence  
10 homesteads, used primarily for residential purposes by the owner of  
11 the property and expires January 1, 2009.

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

15 SECTION 3. 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 establish a 10 percent limit on annual increases in  
20 the appraised value for ad valorem tax purposes of certain real  
21 property, other than residence homesteads, used primarily for  
22 residential purposes by the owner of the property."