

By: Patrick, Dan

S.J.R. No. 24

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for a reduction of the limitation on the total amount of
3 ad valorem taxes that may be imposed for public school purposes on
4 the residence homesteads of the elderly or disabled to reflect any
5 reduction in the rate of those taxes.

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

7 SECTION 1. Section 1-b(d), Article VIII, Texas
8 Constitution, is amended to read as follows:

9 (d) Except as otherwise provided by this subsection, if a
10 person receives a residence homestead exemption prescribed by
11 Subsection (c) of this section for homesteads of persons who are
12 sixty-five (65) years of age or older or who are disabled, the total
13 amount of ad valorem taxes imposed on that homestead for general
14 elementary and secondary public school purposes may not be
15 increased while it remains the residence homestead of that person
16 or that person's spouse who receives the exemption. If a person
17 sixty-five (65) years of age or older dies in a year in which the
18 person received the exemption, the total amount of ad valorem taxes
19 imposed on the homestead for general elementary and secondary
20 public school purposes may not be increased while it remains the
21 residence homestead of that person's surviving spouse if the spouse
22 is fifty-five (55) years of age or older at the time of the person's
23 death, subject to any exceptions provided by general law. The
24 legislature by general law may provide for the reduction of the

1 amount of a limitation provided by this subsection to reflect any
2 reduction from the preceding year in the tax rate for general
3 elementary and secondary public school purposes applicable to a
4 residence homestead. A general law providing for the reduction of
5 the amount of a limitation provided by this subsection may, for
6 purposes of computing the amount of the limitation for the 2007 tax
7 year, also take into account any reduction in the tax rate for those
8 purposes from the 2005 tax year to the 2006 tax year if the
9 homestead was subject to the limitation in the 2006 tax year. Except
10 as otherwise provided by this subsection, if a limitation provided
11 by this subsection is reduced under a general law providing for the
12 reduction of the amount of the limitation, the limitation as
13 reduced continues to apply to the residence homestead in subsequent
14 tax years until the limitation expires. The legislature, by
15 general law, may provide for the transfer of all or a proportionate
16 amount of a limitation provided by this subsection for a person who
17 qualifies for the limitation and establishes a different residence
18 homestead. However, taxes otherwise limited by this subsection may
19 be increased to the extent the value of the homestead is increased
20 by improvements other than repairs or improvements made to comply
21 with governmental requirements and except as may be consistent with
22 the transfer of a limitation under this subsection. For a residence
23 homestead subject to the limitation provided by this subsection in
24 the 1996 tax year or an earlier tax year, the legislature shall
25 provide for a reduction in the amount of the limitation for the 1997
26 tax year and subsequent tax years in an amount equal to \$10,000
27 multiplied by the 1997 tax rate for general elementary and

1 secondary public school purposes applicable to the residence
2 homestead.

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

5 TEMPORARY PROVISION. (a) This temporary provision applies to
6 the constitutional amendment proposed by the 80th Legislature,
7 Regular Session, 2007, authorizing the legislature to provide for a
8 reduction of the limitation on the total amount of ad valorem taxes
9 that may be imposed for public school purposes on the residence
10 homesteads of the elderly or disabled to reflect any reduction in
11 the rate of those taxes and expires January 1, 2009.

12 (b) The amendment to Section 1-b(d), Article VIII, of this
13 constitution takes effect on the date of the official canvass of
14 returns showing adoption of the amendment and applies beginning
15 with the tax year that begins January 1, 2007. The legislature may
16 enact a general law authorized by the constitutional amendment that
17 applies to the entire 2007 tax year, notwithstanding that the
18 constitutional amendment was adopted after the beginning of that
19 tax year, and a general law applicable to the entire 2007 tax year
20 is not considered to be a retroactive law.

21 SECTION 3. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held May 12, 2007. The
23 ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment authorizing the
25 legislature to provide for a reduction of the limitation on the
26 total amount of ad valorem taxes that may be imposed for public
27 school purposes on the residence homesteads of the elderly or

1 disabled to reflect any reduction in the rate of those taxes."