

By: Patrick, Dan

S.J.R. No. 39

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for a local option election in Harris 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 Harris County to call an election in the county to permit the voters  
13 to determine by majority vote whether to establish for purposes of  
14 ad valorem taxation by each political subdivision in the county a  
15 limitation on the maximum average annual percentage increase in the  
16 appraised value of residence homesteads in the political  
17 subdivision of not less than three percent. The ballot proposition  
18 shall specify the proposed percentage limitation on increases in  
19 appraised value. A limitation on increases in appraised value  
20 established under this subsection takes effect and expires in the  
21 manner provided by Subsection (i) of this section for a limitation  
22 enacted under that subsection. If the voters of the county  
23 establish a limitation on increases in appraised value under this  
24 subsection applicable to a tax year for which the Legislature has

1 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6 repealed by the voters of the county at a subsequent election called  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11 repealed is held.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 Harris County  
20 to set a limitation of not less than three percent on the maximum  
21 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."