

By: Patrick, Dan

S.J.R. No. 50

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for a local option election in the Metropolitan Transit
3 Authority of Harris County to set a limitation of not less than
4 three percent on the maximum average annual increase in the
5 appraised value of residence homesteads for purposes of ad valorem
6 taxation by each county, municipality, and junior college district
7 in the territory of the transit authority and to require the
8 redistribution of a portion of the sales and use tax revenue of the
9 transit authority to those political subdivisions.

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

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

13 (i-1) Notwithstanding Subsections (a), (b), and (i) of this
14 section, the Legislature may authorize the Commissioners Court of
15 Harris County to call an election in the Metropolitan Transit
16 Authority of Harris County to permit the voters of the transit
17 authority to determine by majority vote whether to establish for
18 purposes of ad valorem taxation by each county, municipality, and
19 junior college district in the territory of the transit authority a
20 limitation on the maximum average annual percentage increase in the
21 appraised value of residence homesteads in the applicable political
22 subdivision of not less than three percent and concurrently to
23 permit the voters of the transit authority to determine by majority
24 vote whether not more than one-eighth of the sales and use tax

1 revenue of the transit authority shall be redistributed to those
2 political subdivisions. The ballot proposition shall specify the
3 proposed percentage limitation on increases in appraised value and
4 the proposed portion of the sales and use tax revenue to be
5 redistributed. A limitation on increases in appraised value
6 established under this subsection takes effect and expires in the
7 manner provided by Subsection (i) of this section for a limitation
8 enacted under that subsection. If the voters of the Metropolitan
9 Transit Authority of Harris County establish a limitation on
10 increases in appraised value under this subsection applicable to a
11 tax year for which the Legislature has enacted a limitation under
12 Subsection (i) of this section, the lower percentage limitation
13 applies to ad valorem taxation by each county, municipality, and
14 junior college district in the territory of the transit authority.
15 If the voters of the Metropolitan Transit Authority of Harris
16 County establish a limitation on increases in appraised value under
17 this subsection, the limitation remains in effect until amended or
18 repealed by the voters of the transit authority at a subsequent
19 election called by the Commissioners Court of Harris County. An
20 amendment or repeal of a limitation on increases in appraised value
21 under this subsection may not take effect before January 1 of the
22 tax year following the year in which the election at which the
23 limitation is amended or repealed is held. If a county,
24 municipality, or junior college district to which this subsection
25 applies has boundaries extending outside the territory of the
26 Metropolitan Transit Authority of Harris County, a limitation on
27 increases in appraised value under this subsection applies only to

1 residence homesteads located in the portion of the applicable
2 political subdivision that is located in the territory of the
3 transit authority.

4 SECTION 2. This proposed constitutional amendment shall be
5 submitted to the voters at an election to be held November 6, 2007.
6 The ballot shall be printed to permit voting for or against the
7 proposition: "The constitutional amendment authorizing the
8 legislature to provide for a local option election in the
9 Metropolitan Transit Authority of Harris County to set a limitation
10 of not less than three percent on the maximum average annual
11 increase in the appraised value of residence homesteads for
12 purposes of ad valorem taxation by each county, municipality, and
13 junior college district in the territory of the transit authority
14 and to require the redistribution of not more than one-eighth of the
15 sales and use tax revenue of the transit authority to those
16 political subdivisions."