

By: Olivo

H.J.R. No. 6

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt a portion of the assessed value of the residence homestead
3 of an elderly person from ad valorem taxation by a fresh water
4 supply district.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsection (j) to read as follows:

8 (j) The legislature by general law may exempt \$100,000 of
9 the assessed value of the residence homestead of a person who is 65
10 years of age or older from ad valorem taxation by a conservation and
11 reclamation district created under Section 59, Article XVI, of this
12 constitution to conserve, transport, and distribute fresh water
13 from any source for domestic and commercial purposes. Where ad
14 valorem tax has previously been pledged for the payment of debt, the
15 taxing officers of a district to which this subsection applies may
16 continue to levy and collect the tax against the value of the
17 homesteads exempted under this subsection until the debt is
18 discharged if the cessation of the levy would impair the obligation
19 of the contract by which the debt was created.

20 SECTION 2. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 3, 2009.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment authorizing the
24 legislature to exempt a portion of the assessed value of the

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1 residence homestead of an elderly person from ad valorem taxation
2 by a fresh water supply district."