

By: Riddle

H.J.R. No. 15

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for a local option election in a county to set a limit on  
3 the maximum appraised value of a residence homestead for ad valorem  
4 tax purposes of less than 110 percent but not less than 103 percent  
5 of the appraised value of the property for the preceding tax year.

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 (j) to read as follows:

9 (j) Notwithstanding Subsections (a), (b), and (i) of this  
10 section, the Legislature by general law may authorize the  
11 commissioners court of a county to call an election in the county to  
12 permit the voters of the county to determine by majority vote  
13 whether to establish for purposes of ad valorem taxation by each  
14 political subdivision in the county a percentage limitation on the  
15 maximum appraised value of a residence homestead in the political  
16 subdivision of less than 110 percent but not less than 103 percent  
17 of the appraised value of the property for the preceding tax year.  
18 The ballot proposition shall specify the proposed percentage  
19 limitation on maximum appraised value. A limitation on maximum  
20 appraised value established under this subsection takes effect as  
21 to a residence homestead on the later of January 1 of the tax year  
22 following the year in which the election is held or January 1 of the  
23 tax year following the first tax year the owner qualifies the  
24 property for an exemption under Section 1-b of this article. As to

1 a residence homestead, the limitation expires on January 1 of the  
2 first tax year that neither the owner of the property when the  
3 limitation took effect nor the owner's spouse or surviving spouse  
4 qualifies for an exemption under Section 1-b of this article. If  
5 the voters of a county establish a limitation on maximum appraised  
6 value under this subsection, the limitation remains in effect until  
7 the tax year following a year in which the limitation is amended or  
8 repealed by the voters of the county at a subsequent election called  
9 by the commissioners court of the county. The Legislature by  
10 general law may provide for the effect of the adoption of a  
11 limitation on maximum appraised value under this subsection on a  
12 political subdivision with boundaries extending outside the  
13 county.

14 SECTION 2. This proposed constitutional amendment shall be  
15 submitted to the voters at an election to be held November 3, 2009.  
16 The ballot shall be printed to permit voting for or against the  
17 proposition: "The constitutional amendment authorizing the  
18 legislature to provide for a local option election in a county to  
19 set a limit on the maximum appraised value of a residence homestead  
20 for ad valorem tax purposes of less than 110 percent but not less  
21 than 103 percent of the appraised value of the property for the  
22 preceding tax year."