

By: Guillen

H.J.R. No. 40

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a political subdivision to adopt a local option residence
3 homestead exemption from ad valorem taxation of not less than
4 \$5,000 or more than \$30,000.

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

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

8 (e) The governing body of a political subdivision[~~, other~~
9 ~~than a county education district,~~] may exempt from ad valorem
10 taxation a percentage of the market value of the residence
11 homestead of a married or unmarried adult, including one living
12 alone. [~~In the manner provided by law, the voters of a county~~
13 ~~education district at an election held for that purpose may exempt~~
14 ~~from ad valorem taxation a percentage of the market value of the~~
15 ~~residence homestead of a married or unmarried adult, including one~~
16 ~~living alone.] The percentage may not exceed twenty percent.
17 However, the amount of a percentage [~~an~~] exemption authorized
18 pursuant to this subsection may not be less than [~~Five Thousand~~
19 ~~Dollars~~ (~~+~~)\$5,000(~~+~~)] unless the legislature by general law
20 prescribes other monetary restrictions on the amount of the
21 exemption. As an alternative, the governing body of the political
22 subdivision may exempt from ad valorem taxation a portion of the
23 market value of the residence homestead of a married or unmarried
24 adult, including one living alone. The amount of the alternative~~

1 exemption may not be less than \$5,000 or more than \$30,000. An
2 eligible adult is entitled to receive other applicable exemptions
3 provided by law. Where ad valorem tax has previously been pledged
4 for the payment of debt, the governing body of a political
5 subdivision may continue to levy and collect the tax against the
6 value of the homesteads exempted under this subsection until the
7 debt is discharged if the cessation of the levy would impair the
8 obligation of the contract by which the debt was created. The
9 legislature by general law may prescribe procedures for the
10 administration of residence homestead exemptions.

11 SECTION 2. The following temporary provision is added to
12 the Texas Constitution:

13 TEMPORARY PROVISION. (a) This temporary provision applies
14 to the constitutional amendment proposed by the 81st Legislature,
15 Regular Session, 2009, authorizing the governing body of a
16 political subdivision to adopt a local option residence homestead
17 exemption from ad valorem taxation of not less than \$5,000 or more
18 than \$30,000.

19 (b) The amendment to Section 1-b(e), Article VIII, of this
20 constitution takes effect beginning with the tax year that begins
21 January 1, 2010.

22 (c) This temporary provision expires January 1, 2011.

23 SECTION 3. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 3, 2009.
25 The ballot shall be printed to permit voting for or against the
26 proposition: "The constitutional amendment authorizing the
27 governing body of a political subdivision to adopt a local option

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1 residence homestead exemption from ad valorem taxation of not less
2 than \$5,000 or more than \$30,000."