

By: Bolton

H.J.R. No. 50

A JOINT RESOLUTION

1 proposing a constitutional amendment increasing the amounts of
2 certain residence homestead exemptions from ad valorem taxation and
3 providing for the adjustment of the amounts of those exemptions
4 applicable to a homestead based on changes in the appraised value of
5 the homestead.

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

7 SECTION 1. Section 1-a, Article VIII, Texas Constitution,
8 is amended to read as follows:

9 Sec. 1-a. The several counties of the State are authorized
10 to levy ad valorem taxes upon all property within their respective
11 boundaries for county purposes, except for a portion of the ~~[first~~
12 ~~Three Thousand Dollars (\$3,000)]~~ value of residential homesteads of
13 married or unmarried adults, including those living alone, not to
14 exceed thirty cents (30¢) on each One Hundred Dollars (\$100)
15 valuation, in addition to all other ad valorem taxes authorized by
16 the Constitution of this State, provided the revenue derived
17 therefrom shall be used for construction and maintenance of Farm to
18 Market Roads or for Flood Control, except as herein otherwise
19 provided. For the later of the 2010 tax year or the first tax year
20 an adult receives the exemption for a residential homestead, the
21 amount of the exemption is Six Thousand Dollars (\$6,000). For each
22 subsequent tax year, the amount of the exemption shall be
23 calculated by the appraisal entity by multiplying the amount of the
24 exemption for the preceding tax year by the percentage change in the

1 appraised value of the residential homestead from the preceding tax
2 year and adding that amount to the amount of the exemption for the
3 preceding tax year.

4 SECTION 2. Section 1-b(c), Article VIII, Texas
5 Constitution, is amended to read as follows:

6 (c) A portion [~~Fifteen Thousand Dollars (\$15,000)~~] of the
7 market value of the residence homestead of a married or unmarried
8 adult, including one living alone, is exempt from ad valorem
9 taxation for general elementary and secondary public school
10 purposes. For the later of the 2010 tax year or the first tax year
11 an adult receives the exemption for a residence homestead, the
12 amount of the exemption is Thirty Thousand Dollars (\$30,000). For
13 each subsequent tax year, the amount of the exemption shall be
14 calculated by the appraisal entity by multiplying the amount of the
15 exemption for the preceding tax year by the percentage change in the
16 appraised value of the residence homestead from the preceding tax
17 year and adding that amount to the amount of the exemption for the
18 preceding tax year. The legislature by general law may provide that
19 all or part of the exemption does not apply to a district or
20 political subdivision that imposes ad valorem taxes for public
21 education purposes but is not the principal school district
22 providing general elementary and secondary public education
23 throughout its territory. In addition to this exemption, the
24 legislature by general law may exempt an amount not to exceed Ten
25 Thousand Dollars (\$10,000) of the market value of the residence
26 homestead of a person who is disabled as defined in Subsection (b)
27 of this section and of a person sixty-five (65) years of age or

1 older from ad valorem taxation for general elementary and secondary
2 public school purposes. The legislature by general law may base the
3 amount of and condition eligibility for the additional exemption
4 authorized by this subsection for disabled persons and for persons
5 sixty-five (65) years of age or older on economic need. An eligible
6 disabled person who is sixty-five (65) years of age or older may not
7 receive both exemptions from a school district but may choose
8 either. An eligible person is entitled to receive both the
9 exemption required by this subsection for all residence homesteads
10 and any exemption adopted pursuant to Subsection (b) of this
11 section, but the legislature shall provide by general law whether
12 an eligible disabled or elderly person may receive both the
13 additional exemption for the elderly and disabled authorized by
14 this subsection and any exemption for the elderly or disabled
15 adopted pursuant to Subsection (b) of this section. Where ad
16 valorem tax has previously been pledged for the payment of debt, the
17 taxing officers of a school district may continue to levy and
18 collect the tax against the value of homesteads exempted under this
19 subsection until the debt is discharged if the cessation of the levy
20 would impair the obligation of the contract by which the debt was
21 created. The legislature shall provide for formulas to protect
22 school districts against all or part of the revenue loss incurred by
23 the implementation of Article VIII, Sections 1-b(c), 1-b(d), and
24 1-d-1, of this constitution. The legislature by general law may
25 define residence homestead for purposes of this section.

26 SECTION 3. The following temporary provision is added to
27 the Texas Constitution:

1 TEMPORARY PROVISION. (a) This temporary provision applies
2 to the constitutional amendment proposed by the 81st Legislature,
3 Regular Session, 2009, increasing the amounts of certain residence
4 homestead exemptions from ad valorem taxation and providing for the
5 adjustment of the amounts of those exemptions applicable to a
6 homestead based on changes in the appraised value of the homestead.

7 (b) The amendment to Sections 1-a and 1-b(c), Article VIII,
8 of this constitution takes effect January 1, 2010, and applies only
9 to a tax year beginning on or after that date.

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

11 SECTION 4. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held November 3, 2009.
13 The ballot shall be printed to permit voting for or against the
14 proposition: "The constitutional amendment increasing the amounts
15 of certain residence homestead exemptions from ad valorem taxation
16 and providing for the adjustment of the amounts of those exemptions
17 applicable to a homestead based on changes in the appraised value of
18 the homestead."