

By: Bohac

H.J.R. No. 56

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to establish for purposes of ad valorem taxation by certain school  
3 districts in Harris County a limit on the maximum appraised value of  
4 residence homesteads of 105 percent of the appraised value of the  
5 property for the preceding tax year and to permit certain other  
6 political subdivisions in Harris County to establish a 105 percent  
7 limit on the maximum appraised value of residence homesteads for ad  
8 valorem taxation by those political subdivisions.

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

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

13 (i) Notwithstanding Subsections (a) and (b) of this  
14 section, the Legislature by general law may limit the maximum  
15 appraised value of a residence homestead for purposes of ad valorem  
16 taxation by a school district other than a junior college district,  
17 a majority of the territory of which is located in Harris County,  
18 ~~[tax purposes]~~ in a tax year to the lesser of the most recent market  
19 value of the residence homestead as determined by the appraisal  
20 entity or 105 ~~[110]~~ percent, or a greater percentage, of the  
21 appraised value of the residence homestead for the preceding tax  
22 year, and for purposes of ad valorem taxation by all other political  
23 subdivisions in this state to the lesser of that most recent market  
24 value or 110 percent, or a greater percentage of that appraised

1 value. A limitation on appraised values authorized by this  
2 subsection:

3 (1) takes effect as to a residence homestead on the  
4 later of the effective date of the law imposing the limitation or  
5 January 1 of the tax year following the first tax year the owner  
6 qualifies the property for an exemption under Section 1-b of this  
7 article; and

8 (2) expires on January 1 of the first tax year that  
9 neither the owner of the property when the limitation took effect  
10 nor the owner's spouse or surviving spouse qualifies for an  
11 exemption under Section 1-b of this article.

12 (j) Notwithstanding Subsections (a), (b), and (i) of this  
13 section, the Legislature by general law may authorize the governing  
14 body of a political subdivision other than a school district but  
15 including a junior college district, a majority of the territory of  
16 which is located in Harris County, to establish for purposes of ad  
17 valorem taxation by the political subdivision a limit on the  
18 maximum appraised value of a residence homestead in the political  
19 subdivision of 105 percent of the appraised value of the property  
20 for the preceding tax year. A limit on maximum appraised value  
21 established under this subsection takes effect as to a residence  
22 homestead on the later of January 1 of the tax year following the  
23 year in which the limit is established or January 1 of the tax year  
24 following the first tax year the owner qualifies the property for an  
25 exemption under Section 1-b of this article. As to a residence  
26 homestead, the limit expires on January 1 of the first tax year that  
27 neither the owner of the property when the limit took effect nor the

1 owner's spouse or surviving spouse qualifies for an exemption under  
2 Section 1-b of this article. If the governing body of a political  
3 subdivision establishes a limit on maximum appraised value under  
4 this subsection, the limit remains in effect until repealed or  
5 rescinded by the governing body of the political subdivision.

6 SECTION 2. This proposed constitutional amendment shall be  
7 submitted to the voters at an election to be held November 3, 2009.  
8 The ballot shall be printed to permit voting for or against the  
9 proposition: "The constitutional amendment authorizing the  
10 legislature to establish for purposes of ad valorem taxation by  
11 certain school districts in Harris County a limit on the maximum  
12 appraised value of residence homesteads of 105 percent of the  
13 appraised value of the property for the preceding tax year and to  
14 permit certain other political subdivisions in Harris County to  
15 establish a 105 percent limit on the maximum appraised value of  
16 residence homesteads for ad valorem taxation by those political  
17 subdivisions."