

By: McReynolds

H.J.R. No. 57

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a hospital
2 district to establish an ad valorem tax freeze on residence
3 homesteads of disabled or elderly persons and their surviving
4 spouses.

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

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

8 (h) The governing body of a political subdivision of this
9 state that is a county, a city or town, a hospital district, or a
10 junior college district by official action may provide that if a
11 person who is disabled or is sixty-five (65) years of age or older
12 receives a residence homestead exemption prescribed or authorized
13 by this section, the total amount of ad valorem taxes imposed on
14 that homestead by the political subdivision [~~county, the city or~~
15 ~~town, or the junior college district~~] may not be increased while it
16 remains the residence homestead of that person or that person's
17 spouse who is disabled or sixty-five (65) years of age or older and
18 receives a residence homestead exemption on the homestead. As an
19 alternative, on receipt of a petition signed by five percent (5%) of
20 the registered voters of the political subdivision [~~county, the~~
21 ~~city or town, or the junior college district~~], the governing body
22 [~~of the county, the city or town, or the junior college district~~]
23 shall call an election to determine by majority vote whether to
24 establish a tax limitation provided by this subsection. If a

1 political subdivision [~~county, a city or town, or a junior college~~
2 ~~district~~] establishes a tax limitation provided by this subsection
3 and a disabled person or a person sixty-five (65) years of age or
4 older dies in a year in which the person received a residence
5 homestead exemption, the total amount of ad valorem taxes imposed
6 on the homestead by the political subdivision [~~county, the city or~~
7 ~~town, or the junior college district~~] may not be increased while it
8 remains the residence homestead of that person's surviving spouse
9 if the spouse is fifty-five (55) years of age or older at the time of
10 the person's death, subject to any exceptions provided by general
11 law. The legislature, by general law, may provide for the transfer
12 of all or a proportionate amount of a tax limitation provided by
13 this subsection for a person who qualifies for the limitation and
14 establishes a different residence homestead within the same
15 political subdivision [~~county, within the same city or town, or~~
16 ~~within the same junior college district~~]. A political subdivision
17 [~~county, a city or town, or a junior college district~~] that
18 establishes a tax limitation under this subsection must comply with
19 a law providing for the transfer of the limitation, even if the
20 legislature enacts the law subsequent to the political
21 subdivision's [~~county's, the city's or town's, or the junior college~~
22 ~~district's~~] establishment of the limitation. Taxes otherwise
23 limited by a political subdivision [~~county, a city or town, or a~~
24 ~~junior college district~~] under this subsection may be increased to
25 the extent the value of the homestead is increased by improvements
26 other than repairs and other than improvements made to comply with
27 governmental requirements and except as may be consistent with the

1 transfer of a tax limitation under a law authorized by this
2 subsection. The governing body of a political subdivision [~~county,~~
3 ~~a city or town, or a junior college district~~] may not repeal or
4 rescind a tax limitation established under this subsection.

5 SECTION 2. This proposed constitutional amendment shall be
6 submitted to the voters at an election to be held November 3, 2009.
7 The ballot shall be printed to permit voting for or against the
8 proposition: "The constitutional amendment to authorize a
9 hospital district to establish an ad valorem tax freeze on the
10 residence homesteads of disabled or elderly persons and their
11 surviving spouses."