

By: Villarreal

H.J.R. No. 75

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a municipality to exempt a portion of the value of a
3 residence homestead from ad valorem taxation if the homestead meets
4 certain energy efficiency standards.

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

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

8 (j) The governing body of a city or town may exempt from ad
9 valorem taxation a portion of the market value of the residence
10 homestead of a married or unmarried adult, including one living
11 alone, if the homestead meets energy efficiency standards
12 prescribed by the governing body. The governing body may provide
13 that homesteads constructed in different years must meet different
14 energy efficiency standards to be eligible for the exemption and
15 may limit the number of years for which a homestead may receive an
16 exemption. An eligible adult is entitled to receive other
17 applicable exemptions provided by law. Where ad valorem tax has
18 previously been pledged for the payment of debt, the governing body
19 of a city or town may continue to levy and collect the tax against
20 the value of the homesteads exempted under this subsection until
21 the debt is discharged if the cessation of the levy would impair the
22 obligation of the contract by which the debt was created.

23 SECTION 2. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 3, 2009.

1 The ballot shall be printed to permit voting for or against the
2 proposition: "The constitutional amendment authorizing the
3 governing body of a municipality to exempt a portion of the value of
4 a residence homestead from ad valorem taxation if the homestead
5 meets certain energy efficiency standards."