

By: Sheffield

H.J.R. No. 91

Substitute the following for H.J.R. No. 91:

By: Oliveira

C.S.H.J.R. No. 91

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to establish for purposes of ad valorem taxation an initial limit on
3 the appraised value of the residence homestead of a disabled or
4 elderly person that was rehabilitated or constructed as a
5 replacement residence under the federal community development
6 block grant program or a housing rehabilitation program of the
7 Texas Department of Housing and Community Affairs.

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

9 SECTION 1. Section 1, Article VIII, Texas Constitution, is
10 amended by adding Subsection (j) to read as follows:

11 (j) This subsection applies only to the residence
12 homestead, as defined by the legislature, of a disabled person or a
13 person who is 65 years of age or older that the person previously
14 qualified for an exemption under Section 1-b(c) of this article and
15 that was rehabilitated or constructed as a replacement residence
16 under the federal community development block grant program or
17 under a housing rehabilitation program of the Texas Department of
18 Housing and Community Affairs or a successor program.
19 Notwithstanding Subsections (a) and (b) of this section, the
20 legislature by general law may provide that for the first tax year
21 following the year in which the residence homestead was
22 rehabilitated or constructed, the appraised value of the property
23 for ad valorem tax purposes is equal to the lesser of the most
24 recent market value of the property as determined by the appraisal

1 entity or 110 percent, or a greater percentage, of the appraised
2 value of the property for the preceding tax year. The legislature
3 shall provide for formulas to protect school districts against all
4 or part of the revenue loss incurred by the implementation of this
5 subsection. A general law enacted under this subsection must
6 require that for the first tax year that follows the year in which
7 the owner of the property when the structure was rehabilitated or
8 constructed, or the owner's spouse or surviving spouse, ceases to
9 qualify the property for an exemption under Section 1-b(c) of this
10 article, the property be appraised for ad valorem tax purposes in
11 accordance with Subsections (a) and (b) of this section.

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

14 TEMPORARY PROVISION. (a) This temporary provision applies
15 to the constitutional amendment proposed by the 81st Legislature,
16 Regular Session, 2009, authorizing the legislature to establish for
17 purposes of ad valorem taxation an initial limit on the appraised
18 value of the residence homestead of a disabled or elderly person
19 that was rehabilitated or constructed as a replacement residence
20 under the federal community development block grant program or a
21 housing rehabilitation program of the Texas Department of Housing
22 and Community Affairs.

23 (b) Section 1(j), Article VIII, of this constitution takes
24 effect January 1, 2010, and applies only to a tax year that begins
25 on or after that date.

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

27 SECTION 3. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 3, 2009.
2 The ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment authorizing the
4 legislature to establish for purposes of ad valorem taxation an
5 initial limit on the appraised value of the residence homestead of a
6 disabled or elderly person that was rehabilitated or constructed as
7 a replacement residence under the federal community development
8 block grant program or a housing rehabilitation program of the
9 Texas Department of Housing and Community Affairs."