

By: Sheffield

H.J.R. No. 91

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to establish a limit on the amount of ad valorem taxes that may be  
3 imposed on the residence homestead of a disabled or elderly person  
4 that is constructed under the federal community development block  
5 grant program or a housing rehabilitation program of the Texas  
6 Department of Housing and Community Affairs and that replaces the  
7 person's former residence homestead.

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

9 SECTION 1. Article VIII, Texas Constitution, is amended by  
10 adding Section 1-p to read as follows:

11 Sec. 1-p. The legislature by general law may provide that ad  
12 valorem taxes imposed by a political subdivision on the residence  
13 homestead of a disabled person or a person who is 65 years of age or  
14 older that consists of a structure built on land that the person  
15 previously qualified as part of the person's residence homestead  
16 and that was constructed under the federal community development  
17 block grant program using nonentitlement grants or under a housing  
18 rehabilitation program of the Texas Department of Housing and  
19 Community Affairs or a successor program may not be increased above  
20 the amount of taxes imposed by the political subdivision on the  
21 person's former residence homestead in the most recent tax year in  
22 which the political subdivision imposed taxes on the former  
23 residence homestead. The legislature shall provide for formulas to  
24 protect school districts against all or part of the revenue loss

1 incurred by the implementation of this section. Except as  
2 otherwise provided by this subsection, the provisions of Section  
3 1-b(d) of this article applicable to the limitation on school taxes  
4 provided by that subsection apply to the limitation provided by  
5 this subsection on the taxes imposed by a political subdivision.

6 SECTION 2. The following temporary provision is added to  
7 the Texas Constitution:

8 TEMPORARY PROVISION. (a) This temporary provision applies  
9 to the constitutional amendment proposed by the 81st Legislature,  
10 Regular Session, 2009, authorizing the legislature to establish a  
11 limit on the amount of ad valorem taxes that may be imposed on the  
12 residence homestead of a disabled or elderly person that is  
13 constructed under the federal community development block grant  
14 program or a housing rehabilitation program of the Texas Department  
15 of Housing and Community Affairs and that replaces the person's  
16 former residence homestead and expires January 1, 2011.

17 (b) Section 1-p, Article VIII, of this constitution takes  
18 effect January 1, 2010, and applies only to a tax year that begins  
19 on or after that date.

20 SECTION 3. This proposed constitutional amendment shall be  
21 submitted to the voters at an election to be held November 3, 2009.  
22 The ballot shall be printed to permit voting for or against the  
23 proposition: "The constitutional amendment authorizing the  
24 legislature to establish a limit on the amount of ad valorem taxes  
25 that may be imposed on the residence homestead of a disabled or  
26 elderly person that is constructed under the federal community  
27 development block grant program or a housing rehabilitation program

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1 of the Texas Department of Housing and Community Affairs and that  
2 replaces the person's former residence homestead."