

By: Bohac

H.J.R. No. 7

A JOINT RESOLUTION

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

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

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

10 (k) Notwithstanding Subsections (a), (b), and (i) of this
11 section, the Legislature by general law may authorize the governing
12 body of a political subdivision other than a school district but
13 including a junior college district, a majority of the territory of
14 which is located in Harris County, to establish for purposes of ad
15 valorem taxation by the political subdivision a limit on the
16 maximum appraised value of a residence homestead in the political
17 subdivision of 105 percent of the appraised value of the property
18 for the preceding tax year. A limit on maximum appraised value
19 established under this subsection takes effect as to a residence
20 homestead on the later of January 1 of the tax year following the
21 year in which the limit is established or January 1 of the tax year
22 following the first tax year the owner qualifies the property for an
23 exemption under Section 1-b of this article. As to a residence
24 homestead, the limit expires on January 1 of the first tax year that

1 neither the owner of the property when the limit took effect nor the
2 owner's spouse or surviving spouse qualifies for an exemption under
3 Section 1-b of this article. If the governing body of a political
4 subdivision establishes a limit on maximum appraised value under
5 this subsection, the limit remains in effect until repealed or
6 rescinded by the governing body of the political subdivision.

7 SECTION 2. This proposed constitutional amendment shall be
8 submitted to the voters at an election to be held November 8, 2011.
9 The ballot shall be printed to permit voting for or against the
10 proposition: "The constitutional amendment authorizing the
11 legislature to permit certain political subdivisions in Harris
12 County to establish a limit on the maximum appraised value of
13 residence homesteads for ad valorem taxation by those political
14 subdivisions of 105 percent of the appraised value of the property
15 for the preceding tax year."