

By: Farias

H.J.R. No. 11

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to limit the maximum appraised value of certain residence  
3 homesteads for ad valorem tax purposes to the purchase price of the  
4 property and to limit the frequency of reappraisals of residence  
5 homesteads.

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

7 SECTION 1. Section 1, Article VIII, Texas Constitution, is  
8 amended by adding Subsections (k) and (l) to read as follows:

9 (k) Notwithstanding Subsections (a), (b), and (i) of this  
10 section, for the tax year following the year in which the property  
11 was purchased, the Legislature by general law may limit the maximum  
12 appraised value of a residence homestead for ad valorem tax  
13 purposes to an amount that is less than the appraised value  
14 otherwise provided by law, but not less than the amount that the  
15 owner of the residence homestead paid for the property. The  
16 applicability of a general law enacted under this subsection must  
17 be limited to a bona fide purchaser for value of a property who  
18 qualifies the property for an exemption under Section 1-b of this  
19 article for the tax year following the year in which the person  
20 purchased the property and who applies for the limitation on  
21 appraised value under this subsection in the manner provided by  
22 law. The Legislature may prescribe or delegate to an appropriate  
23 public official or entity the authority to prescribe standards and  
24 procedures to administer a law enacted under this subsection,

1 including criteria to be used to determine whether a person was a  
2 bona fide purchaser for value of a property.

3 (1) Notwithstanding Subsections (a), (b), and (i) of this  
4 section, the Legislature by general law may limit the frequency  
5 with which a residence homestead may be reappraised for ad valorem  
6 tax purposes.

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

9 TEMPORARY PROVISION. (a) This temporary provision applies  
10 to the constitutional amendment proposed by the 82nd Legislature,  
11 Regular Session, 2011, to authorize the legislature to limit the  
12 maximum appraised value of certain residence homesteads for ad  
13 valorem tax purposes to the purchase price of the property and to  
14 limit the frequency of reappraisals of residence homesteads.

15 (b) Sections 1(k) and (l), Article VIII, of this  
16 constitution take effect January 1, 2012, and apply only to a tax  
17 year that begins on or after that date.

18 (c) This temporary provision expires January 1, 2013.

19 SECTION 3. This proposed constitutional amendment shall be  
20 submitted to the voters at an election to be held November 8, 2011.  
21 The ballot shall be printed to permit voting for or against the  
22 proposition: "The constitutional amendment authorizing the  
23 legislature to limit the maximum appraised value of certain  
24 residence homesteads for ad valorem tax purposes to the purchase  
25 price of the property and to limit the frequency of reappraisals of  
26 residence homesteads."