

By: Guillen

H.J.R. No. 17

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a political  
2 subdivision to establish a freeze on the total amount of ad valorem  
3 taxes that may be imposed by the political subdivision on the  
4 residence homestead of an eligible person who is a member of a  
5 reserve component of the United States armed forces and is ordered  
6 to active military duty.

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

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

10 (j) The governing body of a political subdivision by  
11 official action may provide that if a person is a member of a  
12 reserve component of the armed forces of the United States,  
13 including the National Guard, who is ordered to active duty by a  
14 proper authority and the person receives a residence homestead  
15 exemption prescribed or authorized by this section and received an  
16 exemption prescribed or authorized by this section for that  
17 homestead in the preceding year, the total amount of ad valorem  
18 taxes imposed on that homestead by the political subdivision may  
19 not exceed the amount of taxes the political subdivision imposed on  
20 the property in the preceding year. As an alternative, on receipt  
21 of a petition signed by five percent of the registered voters of the  
22 political subdivision, the governing body of the political  
23 subdivision shall call an election to determine by majority vote  
24 whether to establish a tax limitation authorized by this

1 subsection. A tax limitation established by a political  
2 subdivision under this subsection applies to the imposition of ad  
3 valorem taxes by the political subdivision beginning with the first  
4 tax year after the year in which the limitation is established. The  
5 legislature, by general law, may provide for the transfer of all or  
6 a proportionate amount of a tax limitation authorized by this  
7 subsection for a person who qualifies for the limitation and  
8 establishes a different residence homestead. A political  
9 subdivision that establishes a tax limitation under this subsection  
10 must comply with a law providing for the transfer of the limitation,  
11 even if the legislature enacts the law subsequent to the political  
12 subdivision's establishment of the limitation. Taxes otherwise  
13 limited by a political subdivision under this subsection may be  
14 increased to the extent the value of the homestead is increased by  
15 improvements other than repairs and other than improvements made to  
16 comply with governmental requirements and as may be consistent with  
17 the transfer of a tax limitation under a law authorized by this  
18 subsection. The legislature, by general law, may prescribe  
19 requirements for eligibility for a tax limitation authorized by  
20 this subsection based on the distance of the location where the  
21 person is deployed or stationed on active duty from the person's  
22 residence homestead and the period for which the person is  
23 stationed or deployed, and may define "active duty" for purposes of  
24 this subsection.

25 SECTION 2. This proposed constitutional amendment shall be  
26 submitted to the voters at an election to be held November 8, 2011.  
27 The ballot shall be printed to permit voting for or against the

1 proposition: "The constitutional amendment to authorize a  
2 political subdivision to establish a freeze on the total amount of  
3 ad valorem taxes that may be imposed by the political subdivision on  
4 the residence homestead of an eligible person who is a member of a  
5 reserve component of the United States armed forces and is ordered  
6 to active military duty."