

By: Munoz, Jr.

H.J.R. No. 114

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to define "disabled" for purposes of eligibility for an exemption  
3 from ad valorem taxation of or a limitation of ad valorem taxes on  
4 the residence homestead of a disabled person.

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

6 SECTION 1. Sections 1-b(b) and (c), Article VIII, Texas  
7 Constitution, are amended to read as follows:

8 (b) The governing body of any county, city, town, school  
9 district, or other political subdivision of the State may exempt by  
10 its own action not less than Three Thousand Dollars (\$3,000) of the  
11 market value of residence homesteads of persons, married or  
12 unmarried, including those living alone, who are disabled [~~under a  
13 disability for purposes of payment of disability insurance benefits  
14 under Federal Old Age, Survivors, and Disability Insurance or its  
15 successor~~] or of married or unmarried persons sixty-five (65) years  
16 of age or older, including those living alone, from all ad valorem  
17 taxes thereafter levied by the political subdivision. As an  
18 alternative, upon receipt of a petition signed by twenty percent  
19 (20%) of the voters who voted in the last preceding election held by  
20 the political subdivision, the governing body of the subdivision  
21 shall call an election to determine by majority vote whether an  
22 amount not less than Three Thousand Dollars (\$3,000) as provided in  
23 the petition, of the market value of residence homesteads of  
24 disabled persons or of persons sixty-five (65) years of age or over

1 shall be exempt from ad valorem taxes thereafter levied by the  
2 political subdivision. An eligible disabled person who is  
3 sixty-five (65) years of age or older may not receive both  
4 exemptions from the same political subdivision in the same year but  
5 may choose either if the subdivision has adopted both. Where any ad  
6 valorem tax has theretofore been pledged for the payment of any  
7 debt, the taxing officers of the political subdivision shall have  
8 authority to continue to levy and collect the tax against the  
9 homestead property at the same rate as the tax so pledged until the  
10 debt is discharged, if the cessation of the levy would impair the  
11 obligation of the contract by which the debt was created.

12 (c) Fifteen Thousand Dollars (\$15,000) of the market value  
13 of the residence homestead of a married or unmarried adult,  
14 including one living alone, is exempt from ad valorem taxation for  
15 general elementary and secondary public school purposes. The  
16 legislature by general law may provide that all or part of the  
17 exemption does not apply to a district or political subdivision  
18 that imposes ad valorem taxes for public education purposes but is  
19 not the principal school district providing general elementary and  
20 secondary public education throughout its territory. In addition  
21 to this exemption, the legislature by general law may exempt an  
22 amount not to exceed Ten Thousand Dollars (\$10,000) of the market  
23 value of the residence homestead of a person who is disabled [~~as~~  
24 ~~defined in Subsection (b) of this section~~] and of a person  
25 sixty-five (65) years of age or older from ad valorem taxation for  
26 general elementary and secondary public school purposes. The  
27 legislature by general law may base the amount of and condition

1 eligibility for the additional exemption authorized by this  
2 subsection for disabled persons and for persons sixty-five (65)  
3 years of age or older on economic need. An eligible disabled person  
4 who is sixty-five (65) years of age or older may not receive both  
5 exemptions from a school district but may choose either. An  
6 eligible person is entitled to receive both the exemption required  
7 by this subsection for all residence homesteads and any exemption  
8 adopted pursuant to Subsection (b) of this section, but the  
9 legislature shall provide by general law whether an eligible  
10 disabled or elderly person may receive both the additional  
11 exemption for the elderly and disabled authorized by this  
12 subsection and any exemption for the elderly or disabled adopted  
13 pursuant to Subsection (b) of this section. Where ad valorem tax  
14 has previously been pledged for the payment of debt, the taxing  
15 officers of a school district may continue to levy and collect the  
16 tax against the value of homesteads exempted under this subsection  
17 until the debt is discharged if the cessation of the levy would  
18 impair the obligation of the contract by which the debt was created.  
19 The legislature shall provide for formulas to protect school  
20 districts against all or part of the revenue loss incurred by the  
21 implementation of Article VIII, Sections 1-b(c), 1-b(d), and 1-d-1,  
22 of this constitution. The legislature by general law may define  
23 residence homestead and disabled for purposes of this section.

24 SECTION 2. The following temporary provision is added to  
25 the Texas Constitution:

26 TEMPORARY PROVISION. (a) This temporary provision applies  
27 to the constitutional amendment proposed by the 82nd Legislature,

1 Regular Session, 2011, to authorize the legislature to define  
2 "disabled" for purposes of eligibility for an exemption from ad  
3 valorem taxation of or a limitation of ad valorem taxes on the  
4 residence homestead of a disabled person.

5 (b) The amendment to Sections 1-b(b) and (c), Article VIII,  
6 of this constitution takes effect January 1, 2012, and applies only  
7 to a tax year beginning on or after that date.

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

9 SECTION 3. This proposed constitutional amendment shall be  
10 submitted to the voters at an election to be held November 8, 2011.  
11 The ballot shall be printed to permit voting for or against the  
12 proposition: "The constitutional amendment to authorize the  
13 legislature to define "disabled" for purposes of eligibility for an  
14 exemption from ad valorem taxation of or a limitation of ad valorem  
15 taxes on the residence homestead of a disabled person."