

By: Hochberg

H.J.R. No. 121

A JOINT RESOLUTION

1 proposing a constitutional amendment increasing the amount of the  
2 residence homestead exemption from ad valorem taxation for public  
3 school purposes.

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

5 SECTION 1. Section 1-b, Article VIII, Texas Constitution,  
6 is amended by amending Subsection (c) and adding Subsection (h- 1)  
7 to read as follows:

8 (c) The amount of \$45,000 [~~Fifteen Thousand Dollars~~  
9 ~~(\$15,000)~~] of the market value of the residence homestead of a  
10 married or unmarried adult, including one living alone, is exempt  
11 from ad valorem taxation for general elementary and secondary  
12 public school purposes. The legislature by general law may provide  
13 that all or part of the exemption does not apply to a district or  
14 political subdivision that imposes ad valorem taxes for public  
15 education purposes but is not the principal school district  
16 providing general elementary and secondary public education  
17 throughout its territory. In addition to this exemption, the  
18 legislature by general law may exempt an amount not to exceed [~~Ten~~  
19 ~~Thousand Dollars~~ (\$10,000)] of the market value of the residence  
20 homestead of a person who is disabled as defined in Subsection (b)  
21 of this section and of a person sixty- five (65) years of age or  
22 older from ad valorem taxation for general elementary and secondary  
23 public school purposes. The legislature by general law may base the  
24 amount of and condition eligibility for the additional exemption

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

23 (h-1) TEMPORARY PROVISION. (a) This temporary provision  
24 applies to the constitutional amendment proposed by the 82nd  
25 Legislature, Regular Session, 2011, increasing the amount of the  
26 residence homestead exemption from ad valorem taxation for public  
27 school purposes.

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

4        SECTION 2. This proposed constitutional amendment shall be  
5 submitted to the voters at an election to be held November 8, 2011.  
6 The ballot shall be printed to permit voting for or against the  
7 proposition: "The constitutional amendment increasing the amount  
8 of the residence homestead exemption from ad valorem taxation for  
9 public school purposes from \$15,000 to \$45,000."