

By: Munoz, Jr.

H.J.R. No. 88

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 person who is disabled.

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 who are disabled or of persons sixty-five (65)

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

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

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

26 SECTION 2. The following temporary provision is added to
27 the Texas Constitution:

1 TEMPORARY PROVISION. (a) This temporary provision applies
2 to the constitutional amendment proposed by the 83rd Legislature,
3 Regular Session, 2013, to authorize the legislature to define
4 "disabled" for purposes of eligibility for an exemption from ad
5 valorem taxation of or a limitation of ad valorem taxes on the
6 residence homestead of a person who is disabled.

7 (b) The amendment to Sections 1-b(b) and (c), Article VIII,
8 of this constitution takes effect January 1, 2014, and applies only
9 to a tax year beginning on or after that date.

10 (c) This temporary provision expires January 1, 2015.

11 SECTION 3. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held November 5, 2013.
13 The ballot shall be printed to permit voting for or against the
14 proposition: "The constitutional amendment to authorize the
15 legislature to define "disabled" for purposes of eligibility for an
16 exemption from ad valorem taxation of or a limitation of ad valorem
17 taxes on the residence homestead of a person who is disabled."