

By: Laubenberg

H.J.R. No. 119

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the eligibility of  
2 the former spouse of a person who is elderly or disabled to receive  
3 a limitation on the amount of ad valorem taxes imposed on the  
4 spouse's residence homestead by certain political subdivisions.

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

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

8 (d) Except as otherwise provided by this subsection, if a  
9 person receives a residence homestead exemption prescribed by  
10 Subsection (c) of this section for homesteads of persons who are  
11 sixty-five (65) years of age or older or who are disabled, the total  
12 amount of ad valorem taxes imposed on that homestead for general  
13 elementary and secondary public school purposes may not be  
14 increased while it remains the residence homestead of that person  
15 or that person's spouse who receives the exemption. If a person  
16 sixty-five (65) years of age or older dies or the marriage of such a  
17 person is dissolved by divorce or annulment in a year in which the  
18 person received the exemption, the total amount of ad valorem taxes  
19 imposed on the homestead for general elementary and secondary  
20 public school purposes may not be increased while it remains the  
21 residence homestead of that person's surviving spouse or former  
22 spouse if the spouse is fifty-five (55) years of age or older at the  
23 time of the person's death or at the time the person's marriage was  
24 dissolved by divorce or annulment, subject to any exceptions

1 provided by general law. The legislature, by general law, may  
2 provide for the transfer of all or a proportionate amount of a  
3 limitation provided by this subsection for a person who qualifies  
4 for the limitation and establishes a different residence homestead.  
5 However, taxes otherwise limited by this subsection may be  
6 increased to the extent the value of the homestead is increased by  
7 improvements other than repairs or improvements made to comply with  
8 governmental requirements and except as may be consistent with the  
9 transfer of a limitation under this subsection. For a residence  
10 homestead subject to the limitation provided by this subsection in  
11 the 1996 tax year or an earlier tax year, the legislature shall  
12 provide for a reduction in the amount of the limitation for the 1997  
13 tax year and subsequent tax years in an amount equal to \$10,000  
14 multiplied by the 1997 tax rate for general elementary and  
15 secondary public school purposes applicable to the residence  
16 homestead.

17 (h) The governing body of a county, a city or town, or a  
18 junior college district by official action may provide that if a  
19 person who is disabled or is sixty-five (65) years of age or older  
20 receives a residence homestead exemption prescribed or authorized  
21 by this section, the total amount of ad valorem taxes imposed on  
22 that homestead by the county, the city or town, or the junior  
23 college district may not be increased while it remains the  
24 residence homestead of that person or that person's spouse who is  
25 disabled or sixty-five (65) years of age or older and receives a  
26 residence homestead exemption on the homestead. As an alternative,  
27 on receipt of a petition signed by five percent (5%) of the

1 registered voters of the county, the city or town, or the junior  
2 college district, the governing body of the county, the city or  
3 town, or the junior college district shall call an election to  
4 determine by majority vote whether to establish a tax limitation  
5 provided by this subsection. If a county, a city or town, or a  
6 junior college district establishes a tax limitation provided by  
7 this subsection and a person who is disabled [~~person~~] or is [~~a~~  
8 ~~person~~] sixty-five (65) years of age or older dies or the marriage  
9 of such a person is dissolved by divorce or annulment in a year in  
10 which the person received a residence homestead exemption, the  
11 total amount of ad valorem taxes imposed on the homestead by the  
12 county, the city or town, or the junior college district may not be  
13 increased while it remains the residence homestead of that person's  
14 surviving spouse or former spouse if the spouse is fifty-five (55)  
15 years of age or older at the time of the person's death or at the  
16 time the person's marriage was dissolved by divorce or annulment,  
17 subject to any exceptions provided by general law. The legislature,  
18 by general law, may provide for the transfer of all or a  
19 proportionate amount of a tax limitation provided by this  
20 subsection for a person who qualifies for the limitation and  
21 establishes a different residence homestead within the same county,  
22 within the same city or town, or within the same junior college  
23 district. A county, a city or town, or a junior college district  
24 that establishes a tax limitation under this subsection must comply  
25 with a law providing for the transfer of the limitation, even if the  
26 legislature enacts the law subsequent to the county's, the city's or  
27 town's, or the junior college district's establishment of the

1 limitation. Taxes otherwise limited by a county, a city or town, or  
2 a junior college district under this subsection may be increased to  
3 the extent the value of the homestead is increased by improvements  
4 other than repairs and other than improvements made to comply with  
5 governmental requirements and except as may be consistent with the  
6 transfer of a tax limitation under a law authorized by this  
7 subsection. The governing body of a county, a city or town, or a  
8 junior college district may not repeal or rescind a tax limitation  
9 established under this subsection.

10 SECTION 2. The following temporary provision is added to  
11 the Texas Constitution:

12 TEMPORARY PROVISION. (a) This temporary provision applies  
13 to the constitutional amendment proposed by the 83rd Legislature,  
14 Regular Session, 2013, relating to the eligibility of the former  
15 spouse of a person who is elderly or disabled to receive a  
16 limitation on the amount of ad valorem taxes imposed on the spouse's  
17 residence homestead by certain political subdivisions.

18 (b) The amendment to Sections 1-b(d) and (h), Article VIII,  
19 of this constitution takes effect January 1, 2014, and applies only  
20 to a tax year beginning on or after that date.

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

22 SECTION 3. This proposed constitutional amendment shall be  
23 submitted to the voters at an election to be held November 5, 2013.  
24 The ballot shall be printed to permit voting for or against the  
25 proposition: "The constitutional amendment relating to the  
26 eligibility of the former spouse of a person who is elderly or  
27 disabled to receive a limitation on the amount of ad valorem taxes

1 imposed on the spouse's residence homestead by certain political  
2 subdivisions."