

By: Rodriguez of Travis

H.J.R. No. 138

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a political subdivision to adopt a local option residence
3 homestead exemption from ad valorem taxation of a portion,
4 expressed as a dollar amount, of the market value of an individual's
5 residence homestead.

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

7 SECTION 1. Section 1-b(e), Article VIII, Texas
8 Constitution, is amended to read as follows:

9 (e) The governing body of a political subdivision[~~, other~~
10 ~~than a county education district,~~] may exempt from ad valorem
11 taxation a percentage of the market value of the residence
12 homestead of a married or unmarried adult, including one living
13 alone. [~~In the manner provided by law, the voters of a county~~
14 ~~education district at an election held for that purpose may exempt~~
15 ~~from ad valorem taxation a percentage of the market value of the~~
16 ~~residence homestead of a married or unmarried adult, including one~~
17 ~~living alone.~~] The percentage may not exceed twenty percent.
18 However, the amount of a percentage [~~an~~] exemption authorized
19 pursuant to this subsection may not be less than [~~Five Thousand~~
20 ~~Dollars~~ (~~+~~)\$5,000(~~+~~)] unless the legislature by general law
21 prescribes other monetary restrictions on the amount of the
22 exemption. As an alternative, the governing body of the political
23 subdivision may exempt from ad valorem taxation a portion,
24 expressed as a dollar amount, of the market value of the residence

1 homestead of a married or unmarried adult, including one living
2 alone. The amount of the alternative exemption may not be less than
3 \$5,000. An eligible adult is entitled to receive other applicable
4 exemptions provided by law. Where ad valorem tax has previously
5 been pledged for the payment of debt, the governing body of a
6 political subdivision may continue to levy and collect the tax
7 against the value of the homesteads exempted under this subsection
8 until the debt is discharged if the cessation of the levy would
9 impair the obligation of the contract by which the debt was created.
10 The legislature by general law may prescribe procedures for the
11 administration of residence homestead exemptions. The legislature
12 may not provide formulas to protect a school district against all or
13 part of the revenue loss incurred by the school district that
14 results from the adoption by the governing body of the school
15 district of the alternative exemption under this subsection.

16 SECTION 2. The following temporary provision is added to
17 the Texas Constitution:

18 TEMPORARY PROVISION. (a) This temporary provision applies
19 to the constitutional amendment proposed by the 83rd Legislature,
20 Regular Session, 2013, authorizing the governing body of a
21 political subdivision to adopt a local option residence homestead
22 exemption from ad valorem taxation of a portion, expressed as a
23 dollar amount, of the market value of an individual's residence
24 homestead.

25 (b) The amendment to Section 1-b(e), Article VIII, of this
26 constitution takes effect beginning with the tax year that begins
27 January 1, 2014.

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

2 SECTION 3. This proposed constitutional amendment shall be
3 submitted to the voters at an election to be held November 5, 2013.
4 The ballot shall be printed to permit voting for or against the
5 proposition: "The constitutional amendment authorizing the
6 governing body of a political subdivision to adopt a local option
7 residence homestead exemption from ad valorem taxation of a
8 portion, expressed as a dollar amount, of the market value of an
9 individual's residence homestead."