

By: Paxton

S.J.R. No. 32

SENATE JOINT RESOLUTION

proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes that the political subdivision may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses.

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

SECTION 1. Section 1-b, Article VIII, Texas Constitution, is amended by amending Subsection (h) and adding Subsections (h-1) and (h-2) to read as follows:

(h) The governing body of a political subdivision of this state other than a school ~~[a county, a city or town, or a junior college]~~ district by official action may provide that if a person who is disabled or is sixty-five (65) years of age or older receives a residence homestead exemption prescribed or authorized by this section, the total amount of ad valorem taxes imposed on that homestead by the political subdivision ~~[county, the city or town, or the junior college district]~~ may not be increased while it remains the residence homestead of that person or that person's spouse who is disabled or sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead.

(h-1) In addition to the procedure described by Subsection (h) [As an alternative], on receipt of a petition signed by five percent (5%) of the registered voters of a ~~[the]~~ county, a ~~[the]~~

city or town, or a ~~[the]~~ junior college district, the governing body of the county, the city or town, or the junior college district shall call an election to determine by majority vote whether to establish a tax limitation provided by Subsection (h) ~~[this subsection]~~.

(h-2) If a political subdivision ~~[county, a city or town, or a junior college district]~~ establishes a tax limitation under the procedures prescribed by Subsection (h) or (h-1) ~~[provided by this subsection]~~ and a ~~[disabled]~~ person who is disabled or is ~~[a person]~~ sixty-five (65) years of age or older dies in a year in which the person received a residence homestead exemption, the total amount of ad valorem taxes imposed on the homestead by the political subdivision ~~[county, the city or town, or the junior college district]~~ may not be increased while it remains the residence homestead of that person's surviving spouse if the spouse is fifty-five (55) years of age or older at the time of the person's death, subject to any exceptions provided by general law. The legislature, by general law, may provide for the transfer of all or a proportionate amount of a tax limitation provided under the procedures prescribed by Subsection (h) or (h-1) ~~[by this subsection]~~ for a person who qualifies for the limitation and establishes a different residence homestead within the same political subdivision ~~[county, within the same city or town, or within the same junior college district]~~. A political subdivision ~~[county, a city or town, or a junior college district]~~ that establishes a tax limitation under the procedures prescribed by Subsection (h) or (h-1) ~~[this subsection]~~ must comply with a law

1 providing for the transfer of the limitation, even if the
 2 legislature enacts the law subsequent to the political
 3 subdivision's [~~county's, the city's or town's, or the junior college~~
 4 ~~district's~~] establishment of the limitation. Taxes otherwise
 5 limited by a political subdivision [~~county, a city or town, or a~~
 6 ~~junior college district~~] under the procedures prescribed by
 7 Subsection (h) or (h-1) [~~this subsection~~] may be increased to the
 8 extent the value of the homestead is increased by improvements
 9 other than repairs and other than improvements made to comply with
 10 governmental requirements and except as may be consistent with the
 11 transfer of a tax limitation under a law authorized by this
 12 subsection. The governing body of a political subdivision [~~county,~~
 13 ~~a city or town, or a junior college district~~] may not repeal or
 14 rescind a tax limitation established under the procedures
 15 prescribed by Subsection (h) or (h-1) [~~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, to authorize a political subdivision other
 21 than a school district to establish a limitation on the amount of ad
 22 valorem taxes the political subdivision may impose on the residence
 23 homesteads of persons who are disabled or elderly and their
 24 surviving spouses.

25 (b) The amendment to Section 1-b(h), Article VIII, of this
 26 constitution takes effect January 1, 2014.

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

1 SECTION 3. This proposed constitutional amendment shall be
2 submitted to the voters at an election to be held November 5, 2013.
3 The ballot shall be printed to permit voting for or against the
4 proposition: "The constitutional amendment to authorize a
5 political subdivision other than a school district to establish a
6 limitation on the amount of ad valorem taxes that the political
7 subdivision may impose on the residence homesteads of persons who
8 are disabled or elderly and their surviving spouses."