

By: Paxton

S.J.R. No. 32

A JOINT RESOLUTION

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

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

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

9 (h) The governing body of a political subdivision of this  
10 state other than a school [~~a county, a city or town, or a junior~~  
11 ~~college~~] district by official action may provide that if a person  
12 who is disabled or is sixty-five (65) years of age or older receives  
13 a residence homestead exemption prescribed or authorized by this  
14 section, the total amount of ad valorem taxes imposed on that  
15 homestead by the political subdivision [~~county, the city or town,~~  
16 ~~or the junior college district~~] may not be increased while it  
17 remains the residence homestead of that person or that person's  
18 spouse who is disabled or sixty-five (65) years of age or older and  
19 receives a residence homestead exemption on the homestead. As an  
20 alternative, on receipt of a petition signed by five percent (5%) of  
21 the registered voters of the political subdivision [~~county, the~~  
22 ~~city or town, or the junior college district~~], the governing body  
23 [~~of the county, the city or town, or the junior college district~~]  
24 shall call an election to determine by majority vote whether to

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

1 governmental requirements and except as may be consistent with the  
2 transfer of a tax limitation under a law authorized by this  
3 subsection. The governing body of a political subdivision [~~county,~~  
4 ~~a city or town, or a junior college district~~] may not repeal or  
5 rescind a tax limitation established under this subsection.

6 SECTION 2. The following temporary provision is added to  
7 the Texas Constitution:

8 TEMPORARY PROVISION. (a) This temporary provision applies  
9 to the constitutional amendment proposed by the 83rd Legislature,  
10 Regular Session, 2013, to authorize a political subdivision other  
11 than a school district to establish a limitation on the amount of ad  
12 valorem taxes the political subdivision may impose on the residence  
13 homesteads of persons who are disabled or elderly and their  
14 surviving spouses.

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

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

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