

By: Lucio

S.J.R. No. 59

A JOINT RESOLUTION

1 proposing a constitutional amendment to exempt from county ad  
2 valorem taxation a portion of the value of the residence homestead  
3 of a veteran of the United States armed services who has been  
4 honorably discharged.

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

6 SECTION 1. Section 1-a, Article VIII, Texas Constitution,  
7 is amended to read as follows:

8 Sec. 1-a. (a) The several counties of the State are  
9 authorized to levy ad valorem taxes upon all property within their  
10 respective boundaries for county purposes, except the first Three  
11 Thousand Dollars (\$3,000) value of residential homesteads of  
12 married or unmarried adults, including those living alone, not to  
13 exceed thirty cents (30¢) on each One Hundred Dollars (\$100)  
14 valuation, in addition to all other ad valorem taxes authorized by  
15 the Constitution of this State, provided the revenue derived  
16 therefrom shall be used for construction and maintenance of Farm to  
17 Market Roads or for Flood Control, except as herein otherwise  
18 provided.

19 (b) A veteran of the United States armed services who has  
20 been honorably discharged is entitled to an exemption from the  
21 taxes imposed under Subsection (a) of this section of \$10,000, or a  
22 greater amount as provided by this subsection, of the assessed  
23 value of the veteran's residence homestead. In a tax year, the  
24 commissioners court may increase the amount of the exemption

1 provided by this section from the amount of the exemption in the  
2 county for the preceding tax year in an amount equal to \$5,000,  
3 provided that the total amount of the exemption may not exceed  
4 \$75,000. Once the amount of the exemption is increased, the  
5 commissioners court may not reduce the amount of the exemption in  
6 future years. A veteran who is eligible to receive an exemption  
7 under this subsection may not receive the exemption provided by  
8 Subsection (a) of this section. If a veteran who is eligible to  
9 receive an exemption under this subsection is also eligible to  
10 receive an exemption from county taxes authorized by Section 1-b(b)  
11 of this article, the veteran may not receive both exemptions but is  
12 entitled to receive the exemption in the greater amount.

13 SECTION 2. The following temporary provision is added to  
14 the Texas Constitution:

15 TEMPORARY PROVISION. (a) This temporary provision applies  
16 to the constitutional amendment proposed by the 83rd Legislature,  
17 Regular Session, 2013, to exempt from county ad valorem taxation a  
18 portion of the value of the residence homestead of a veteran of the  
19 United States armed services who has been honorably discharged.

20 (b) The amendment to Section 1-a, Article VIII, of this  
21 constitution takes effect beginning with the tax year that begins  
22 January 1, 2014.

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

24 SECTION 3. This proposed constitutional amendment shall be  
25 submitted to the voters at an election to be held November 5, 2013.  
26 The ballot shall be printed to permit voting for or against the  
27 proposition: "The constitutional amendment to exempt from county ad

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1 valorem taxation a portion of the value of the residence homestead  
2 of a veteran of the United States armed services who has been  
3 honorably discharged."