By:  Rodriguez of Travis  H.J.R. No. 57

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the governing body of a political subdivision that adopts an exemption from ad valorem taxation of a percentage of the market value of an individual's residence homestead to set a limit on the dollar amount of the exemption to which an individual is entitled in a tax year.

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

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

(e) The governing body of a political subdivision[, other than a county education district,] may exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone. [In the manner provided by law, the voters of a county education district at an election held for that purpose may exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone.] The percentage may not exceed twenty percent. However, the amount of an exemption authorized pursuant to this subsection may not be less than [Five Thousand Dollars ($5,000)] unless the legislature by general law prescribes other monetary restrictions on the amount of the exemption. A governing body that adopts an exemption under this subsection may provide that if the percentage set by the governing body produces an exemption in a tax
year of more than a dollar amount specified by the governing body when applied to a particular residence homestead, the owner of the homestead is entitled to an exemption of the dollar amount of the market value specified by the governing body. An eligible adult is entitled to receive other applicable exemptions provided by law. Where ad valorem tax has previously been pledged for the payment of debt, the governing body of a political subdivision may continue to levy and collect the tax against the value of the homesteads exempted under this subsection until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created. The legislature by general law may prescribe procedures for the administration of residence homestead exemptions.

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

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 84th Legislature, Regular Session, 2015, authorizing the governing body of a political subdivision that adopts an exemption from ad valorem taxation of a percentage of the market value of an individual’s residence homestead to set a limit on the dollar amount of the exemption to which an individual is entitled in a tax year.

(b) The amendment to Section 1-b(e), Article VIII, of this constitution takes effect beginning with the tax year that begins January 1, 2016.

(c) This temporary provision expires January 1, 2017.

SECTION 3. This proposed constitutional amendment shall be
submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the governing body of a political subdivision that adopts an exemption from ad valorem taxation of a percentage of the market value of an individual's residence homestead to set a limit on the dollar amount of the exemption to which an individual is entitled in a tax year."