

By: Rodriguez of Travis

H.J.R. No. 57

A JOINT RESOLUTION

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

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

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

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

1 year of more than a dollar amount specified by the governing body
2 when applied to a particular residence homestead, the owner of the
3 homestead is entitled to an exemption of the dollar amount of the
4 market value specified by the governing body. An eligible adult is
5 entitled to receive other applicable exemptions provided by law.
6 Where ad valorem tax has previously been pledged for the payment of
7 debt, the governing body of a political subdivision may continue to
8 levy and collect the tax against the value of the homesteads
9 exempted under this subsection until the debt is discharged if the
10 cessation of the levy would impair the obligation of the contract by
11 which the debt was created. The legislature by general law may
12 prescribe procedures for the administration of residence homestead
13 exemptions.

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

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

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

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

27 SECTION 3. This proposed constitutional amendment shall be

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