

By: Watson

S.J.R. No. 20

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a political subdivision other than a school district to
3 adopt an exemption from ad valorem taxation of a portion, expressed
4 as a dollar amount, of the market value of an individual's residence
5 homestead.

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

7 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
8 is amended by adding Subsections (n), (o), and (p) to read as
9 follows:

10 (n) The governing body of a political subdivision other than
11 a school district by official action may exempt from ad valorem
12 taxation a portion of the market value of the residence homestead of
13 an individual. The amount of the exemption is \$5,000 unless a
14 larger amount is specified by the governing body authorizing the
15 exemption. Where ad valorem tax has previously been pledged for the
16 payment of debt, the governing body may continue to levy and collect
17 the tax against the value of the homesteads exempted under this
18 subsection until the debt is discharged if the cessation of the levy
19 would impair the obligation of the contract by which the debt was
20 created.

21 (o) This subsection applies only to a political subdivision
22 to which Subsection (n) of this section applies the governing body
23 of which has not adopted an exemption under Subsection (e) of this
24 section. An individual is entitled to an exemption from ad valorem

taxation by the political subdivision under Subsection (n) of this section as if the exemption were adopted by the governing body under that subsection unless the governing body by official action elects not to adopt an exemption under that subsection. The amount of the exemption is \$5,000 unless the governing body authorizes an exemption in a larger amount as provided by Subsection (n) of this section.

(p) This subsection applies only to a political subdivision the governing body of which has ceased granting an exemption under Subsection (e) of this section and has adopted an exemption under Subsection (n) of this section. An individual who would have been entitled to an exemption from ad valorem taxation by the political subdivision under Subsection (e) of this section had the governing body not ceased granting an exemption under that subsection may elect to rescind entitlement to the exemption under Subsection (n) of this section and to continue to receive an exemption under Subsection (e) if the individual otherwise qualifies for the exemption under Subsection (e). The election applies only to property for which the individual received an exemption under Subsection (e) of this section in the last tax year in which the governing body granted an exemption under that subsection. Notwithstanding Subsection (e) of this section, the amount of the exemption is the dollar amount of the exemption that the individual received under that subsection in the last tax year in which the governing body granted an exemption under that subsection. An individual who makes an election under this subsection may rescind the election and reinstate entitlement to the exemption under

1 Subsection (n) of this section. An individual who rescinds an
2 election under this subsection may not elect to reinstate
3 entitlement to the exemption under Subsection (e) of this section
4 after the rescission.

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

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 84th Legislature,
9 Regular Session, 2015, authorizing the governing body of a
10 political subdivision other than a school district to adopt an
11 exemption from ad valorem taxation of a portion, expressed as a
12 dollar amount, of the market value of an individual's residence
13 homestead.

14 (b) The amendments to Section 1-b, Article VIII, of this
15 constitution take effect beginning with the tax year that begins
16 January 1, 2016.

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

18 SECTION 3. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 3, 2015.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment authorizing the
22 governing body of a political subdivision other than a school
23 district to adopt an exemption from ad valorem taxation of a
24 portion, expressed as a dollar amount, of the market value of an
25 individual's residence homestead."