

By: Villalba

H.J.R. No. 51

A JOINT RESOLUTION

1 proposing a constitutional amendment establishing a limitation on
2 the total amount of ad valorem taxes that taxing units may impose on
3 the residence homesteads of individuals who are disabled or elderly
4 and their surviving spouses.

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

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

8 (d) Except as otherwise provided by this subsection, if a
9 person receives a residence homestead exemption prescribed by
10 Subsection (c) of this section for homesteads of persons who are 65
11 years of age or older or who are disabled, the total amount of ad
12 valorem taxes imposed on that homestead by a political subdivision
13 [~~for general elementary and secondary public school purposes~~] may
14 not be increased while the homestead [~~it~~] remains the residence
15 homestead of that person or that person's spouse who receives the
16 exemption. If a person 65 years of age or older dies in a year in
17 which the person received the exemption, the total amount of ad
18 valorem taxes imposed on the homestead by a political subdivision
19 [~~for general elementary and secondary public school purposes~~] may
20 not be increased while the homestead [~~it~~] remains the residence
21 homestead of that person's surviving spouse if the spouse is 55
22 years of age or older at the time of the person's death, subject to
23 any exceptions provided by general law. The legislature, by
24 general law, may provide for the transfer of all or a proportionate

1 amount of a limitation provided by this subsection for a person who
2 qualifies for the limitation and establishes a different residence
3 homestead. However, taxes otherwise limited by this subsection
4 may be increased to the extent the value of the homestead is
5 increased by improvements other than repairs or improvements made
6 to comply with governmental requirements and except as may be
7 consistent with the transfer of a limitation under this subsection.
8 For a residence homestead subject to the limitation provided by
9 this subsection in the 1996 tax year or an earlier tax year, the
10 legislature shall provide for a reduction in the amount of the
11 limitation for the 1997 tax year and subsequent tax years in an
12 amount equal to \$10,000 multiplied by the 1997 tax rate for general
13 elementary and secondary public school purposes applicable to the
14 residence homestead. For a residence homestead subject to the
15 limitation provided by this subsection in the 2014 tax year or an
16 earlier tax year, the legislature shall provide for a reduction in
17 the amount of the limitation for the 2015 tax year and subsequent
18 tax years in an amount equal to \$10,000 multiplied by the 2015 tax
19 rate for general elementary and secondary public school purposes
20 applicable to the residence homestead.

21 SECTION 2. Section 1-b(h), Article VIII, Texas
22 Constitution, is repealed.

23 SECTION 3. The following temporary provision is added to
24 the Texas Constitution:

25 TEMPORARY PROVISION. (a) This temporary provision applies
26 to the constitutional amendment proposed by the 85th Legislature,
27 1st Called Session, 2017, establishing a limitation on the total

1 amount of ad valorem taxes that taxing units may impose on the
2 residence homesteads of individuals who are disabled or elderly and
3 their surviving spouses.

4 (b) The amendments to Sections 1-b(d) and (h), Article VIII,
5 of this constitution take effect January 1, 2018. The limitations
6 provided by Section 1-b(d), as amended, apply beginning with taxes
7 imposed for the 2018 tax year.

8 (c) This temporary provision expires January 1, 2019.

9 SECTION 4. This proposed constitutional amendment shall be
10 submitted to the voters at an election to be held November 7, 2017.
11 The ballot shall be printed to permit voting for or against the
12 proposition: "The constitutional amendment establishing a
13 limitation on the total amount of ad valorem taxes that taxing units
14 may impose on the residence homesteads of individuals who are
15 disabled or elderly and their surviving spouses."