

By: Bailes

H.J.R. No. 60

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for the transfer of a limitation established by a county,  
3 city or town, or junior college district on the amount of ad valorem  
4 taxes imposed on the residence homestead of an elderly or disabled  
5 person.

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

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

9 (h) The governing body of a county, a city or town, or a  
10 junior college district by official action may provide that if a  
11 person who is disabled or is sixty-five (65) years of age or older  
12 receives a residence homestead exemption prescribed or authorized  
13 by this section, the total amount of ad valorem taxes imposed on  
14 that homestead by the county, the city or town, or the junior  
15 college district may not be increased while it remains the  
16 residence homestead of that person or that person's spouse who is  
17 disabled or sixty-five (65) years of age or older and receives a  
18 residence homestead exemption on the homestead. As an alternative,  
19 on receipt of a petition signed by five percent (5%) of the  
20 registered voters of the county, the city or town, or the junior  
21 college district, the governing body of the county, the city or  
22 town, or the junior college district shall call an election to  
23 determine by majority vote whether to establish a tax limitation  
24 provided by this subsection. If a county, a city or town, or a

1 junior college district establishes a tax limitation provided by  
2 this subsection and a disabled person or a person sixty-five (65)  
3 years of age or older dies in a year in which the person received a  
4 residence homestead exemption, the total amount of ad valorem taxes  
5 imposed on the homestead by the county, the city or town, or the  
6 junior college district may not be increased while it remains the  
7 residence homestead of that person's surviving spouse if the spouse  
8 is fifty-five (55) years of age or older at the time of the person's  
9 death, subject to any exceptions provided by general law. The  
10 legislature, by general law, may provide for the transfer of all or  
11 a proportionate amount of a tax limitation provided by this  
12 subsection for a person who qualifies for the limitation and  
13 establishes a different residence homestead within the same county,  
14 within the same city or town, or within the same junior college  
15 district or a different residence homestead within a different  
16 county, a different city or town, or a different junior college  
17 district, if that county, city or town, or junior college district  
18 has established a tax limitation under this subsection. A county, a  
19 city or town, or a junior college district that establishes a tax  
20 limitation under this subsection must comply with a law providing  
21 for the transfer of the limitation, even if the legislature enacts  
22 the law subsequent to the county's, the city's or town's, or the  
23 junior college district's establishment of the limitation. Taxes  
24 otherwise limited by a county, a city or town, or a junior college  
25 district under this subsection may be increased to the extent the  
26 value of the homestead is increased by improvements other than  
27 repairs and other than improvements made to comply with

1 governmental requirements and except as may be consistent with the  
2 transfer of a tax limitation under a law authorized by this  
3 subsection. The governing body of a county, a city or town, or a  
4 junior college district may not repeal or rescind a tax limitation  
5 established under this subsection.

6 SECTION 2. This proposed constitutional amendment shall be  
7 submitted to the voters at an election to be held November 5, 2019.  
8 The ballot shall be printed to permit voting for or against the  
9 proposition: "The constitutional amendment authorizing the  
10 legislature to provide for the transfer of a limitation established  
11 by a county, city or town, or junior college district on the amount  
12 of ad valorem taxes imposed on the residence homestead of an elderly  
13 or disabled person."