

By: Schofield

H.J.R. No. 8

A JOINT RESOLUTION

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

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

6 SECTION 1. (a) This section takes effect only if the
7 constitutional amendment proposed by H.J.R. No. 125, 87th
8 Legislature, Regular Session, 2021, is approved by the voters. If
9 that amendment is not approved by the voters, this section has no
10 effect.

11 (b) Section 1-b(d), Article VIII, Texas Constitution, is
12 amended to read as follows:

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

1 ~~school purposes]~~ may not be increased while the homestead [~~it~~]
2 remains the residence homestead of that person's surviving spouse
3 if the spouse is 55 years of age or older or disabled at the time of
4 the person's death, subject to any exceptions provided by general
5 law. The legislature, by general law, may provide for the transfer
6 of all or a proportionate amount of a limitation provided by this
7 subsection for a person who qualifies for the limitation and
8 establishes a different residence homestead. However, taxes
9 otherwise limited by this subsection may be increased to the extent
10 the value of the homestead is increased by improvements other than
11 repairs or improvements made to comply with governmental
12 requirements and except as may be consistent with the transfer of a
13 limitation under this subsection. For a residence homestead
14 subject to the limitation provided by this subsection in the 1996
15 tax year or an earlier tax year, the legislature shall provide for a
16 reduction in the amount of the limitation on the total amount of ad
17 valorem taxes imposed on the residence homestead for general
18 elementary and secondary public school purposes for the 1997 tax
19 year and subsequent tax years in an amount equal to \$10,000
20 multiplied by the 1997 tax rate for general elementary and
21 secondary public school purposes applicable to the residence
22 homestead. For a residence homestead subject to the limitation
23 provided by this subsection in the 2014 tax year or an earlier tax
24 year, the legislature shall provide for a reduction in the amount of
25 the limitation on the total amount of ad valorem taxes imposed on
26 the residence homestead for general elementary and secondary public
27 school purposes for the 2015 tax year and subsequent tax years in an

1 amount equal to \$10,000 multiplied by the 2015 tax rate for general
2 elementary and secondary public school purposes applicable to the
3 residence homestead.

4 SECTION 2. (a) This section takes effect only if the
5 constitutional amendment proposed by H.J.R. No. 125, 87th
6 Legislature, Regular Session, 2021, is not approved by the voters.
7 If that amendment is approved by the voters, this section has no
8 effect.

9 (b) Section 1-b(d), Article VIII, Texas Constitution, is
10 amended to read as follows:

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

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

26 SECTION 3. Section 1-b(h), Article VIII, Texas
27 Constitution, is repealed.

1 SECTION 4. The following temporary provision is added to
2 the Texas Constitution:

3 TEMPORARY PROVISION. (a) This temporary provision applies
4 to the constitutional amendment proposed by the 87th Legislature,
5 2nd Called Session, 2021, establishing a limitation on the total
6 amount of ad valorem taxes that political subdivisions may impose
7 on the residence homesteads of individuals who are disabled or
8 elderly and their surviving spouses.

9 (b) The amendments to Section 1-b(d), Article VIII, of this
10 constitution and the repeal of Section 1-b(h), Article VIII, of
11 this constitution take effect January 1, 2023. The limitations
12 provided by Section 1-b(d), as amended, apply beginning with taxes
13 imposed for the 2023 tax year.

14 (c) This temporary provision expires January 1, 2024.

15 SECTION 5. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 8, 2022.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment establishing a
19 limitation on the total amount of ad valorem taxes that political
20 subdivisions may impose on the residence homesteads of individuals
21 who are disabled or elderly and their surviving spouses."