

By: Bernal

H.J.R. No. 16

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to limit the total amount of ad valorem taxes that a school district
3 may impose on the residence homestead of an individual and the
4 surviving spouse of the individual if the individual qualifies the
5 property as the individual's residence homestead for 15 consecutive
6 tax years and the school taxes on the property increase by at least
7 120 percent during that period.

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

9 SECTION 1. Article VIII, Texas Constitution, is amended by
10 adding Section 1-b-1 to read as follows:

11 Sec. 1-b-1. (a) The legislature by general law may limit
12 the total amount of ad valorem taxes imposed by a school district on
13 the residence homestead of an individual who qualifies the property
14 as the individual's residence homestead for the preceding 15
15 consecutive tax years and for which the amount of taxes imposed for
16 general elementary and secondary public school purposes on the
17 property in that 15th tax year is at least 120 percent greater than
18 the amount of those taxes imposed on the property in the first of
19 those tax years, not including taxes imposed on the market value of
20 all improvements made to the property during that period. A law
21 enacted under this section may provide that the taxes imposed by the
22 school district on the residence homestead after that 15th tax year
23 may not exceed the amount of taxes imposed by a school district on
24 the property in that 15th tax year.

1 (b) A law enacted under this section may apply to an
2 increase in school taxes for a 15-year period that begins not
3 earlier than the 15th tax year preceding the tax year in which the
4 law takes effect.

5 (c) A law enacted under this section may provide that the
6 total amount of ad valorem taxes imposed by a school district on a
7 residence homestead may not be increased while the property remains
8 the residence homestead of the surviving spouse of an individual
9 who dies in a tax year in which the taxes on the property are subject
10 to the limitation authorized by Subsection (a) of this section.

11 (d) Notwithstanding Subsection (a) or (c) of this section, a
12 law enacted under this section may provide that school taxes on a
13 residence homestead subject to the limitation authorized by this
14 section may be increased to the extent the value of the residence
15 homestead is increased by an improvement made to the property,
16 other than:

17 (1) a repair; or

18 (2) an improvement made to comply with a governmental
19 requirement.

20 (e) A law enacted under this section may prescribe:

21 (1) additional eligibility requirements for the tax
22 limitation authorized by this section; and

23 (2) procedures for the administration of the
24 limitation.

25 SECTION 2. This proposed constitutional amendment shall be
26 submitted to the voters at an election to be held November 2, 2021.
27 The ballot shall be printed to permit voting for or against the

1 proposition: "The constitutional amendment authorizing the
2 legislature to limit the total amount of ad valorem taxes that a
3 school district may impose on the residence homestead of an
4 individual and the surviving spouse of the individual if the
5 individual qualifies the property as the individual's residence
6 homestead for 15 consecutive tax years and the school taxes on the
7 property increase by at least 120 percent during that period."