

By: Shine

H.J.R. No. 54

A JOINT RESOLUTION

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

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

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

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

1 ~~junior college district may not repeal or rescind a tax limitation~~
2 ~~established under this subsection.]~~

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

5 TEMPORARY PROVISION. (a) This temporary provision applies to
6 the constitutional amendment proposed by the 87th Legislature,
7 Regular Session, 2021, to establish a limitation on the total
8 amount of ad valorem taxes that certain political subdivisions may
9 impose on the residence homesteads of persons who are disabled or
10 elderly and their surviving spouses.

11 (b) The amendment to Section 1-b(h), Article VIII, of this
12 constitution takes effect January 1, 2022.

13 (c) This temporary provision expires January 1, 2023.

14 SECTION 3. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held November 2, 2021.
16 The ballot shall be printed to permit voting for or against the
17 proposition: "The constitutional amendment to establish a
18 limitation on the total amount of ad valorem taxes that a county, a
19 city or town, or a junior college district may impose on the
20 residence homesteads of persons who are disabled or elderly and
21 their surviving spouses."