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et al.

H.J.R. No. 1

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to limit the maximum appraised value of real property for ad valorem
3 tax purposes and to except certain appropriations to pay for ad
4 valorem tax relief from the constitutional limitation on the rate
5 of growth of appropriations.

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

7 SECTION 1. Section 1, Article VIII, Texas Constitution, is
8 amended by amending Subsection (i) and adding Subsection (i-1) to
9 read as follows:

10 (i) Notwithstanding Subsections (a) and (b) of this
11 section, the Legislature by general law may limit the maximum
12 appraised value of real property [~~a residence homestead~~] for ad
13 valorem tax purposes in a tax year to the lesser of the most recent
14 market value of the property [~~residence homestead~~] as determined by
15 the appraisal entity or 105 [~~110~~] percent, or a greater percentage,
16 of the appraised value of the property [~~residence homestead~~] for
17 the preceding tax year. A limitation on appraised values
18 authorized by this subsection:

19 (1) takes effect in the tax year following the first
20 tax year in which the owner owns the property on January 1 [~~as to a~~
21 ~~residence homestead on the later of the effective date of the law~~
22 ~~imposing the limitation or January 1 of the tax year following the~~
23 ~~first tax year the owner qualifies the property for an exemption~~
24 ~~under Section 1-b of this article~~]; and

1 (2) expires on January 1 of the [~~first~~] tax year
2 following the tax year in which [~~that neither~~] the owner of the
3 property when the limitation took effect ceases to own the
4 property, except that the Legislature by general law may provide
5 for the limitation applicable to a residence homestead to continue
6 during ownership of the property by [~~nor~~] the owner's spouse or
7 surviving spouse [~~qualifies for an exemption under Section 1-b of~~
8 ~~this article~~].

9 (i-1) For purposes of Subsection (i) of this section, the
10 Legislature by general law may define real property, which may
11 include a manufactured or mobile home used as a dwelling.

12 SECTION 2. Section 22, Article VIII, Texas Constitution, is
13 amended by adding Subsection (a-1) to read as follows:

14 (a-1) Appropriations from state tax revenues not dedicated
15 by this constitution that are made for the purpose of paying for ad
16 valorem tax relief as identified by the legislature by general law
17 are not included as appropriations for purposes of determining
18 whether the rate of growth of appropriations exceeds the limitation
19 prescribed by Subsection (a) of this section.

20 SECTION 3. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 7, 2023.
22 The ballot shall be printed to provide for voting for or against the
23 proposition: "The constitutional amendment to authorize the
24 legislature to limit the maximum appraised value of real property
25 for ad valorem tax purposes and to except certain appropriations to
26 pay for ad valorem tax relief from the constitutional limitation on
27 the rate of growth of appropriations."