

By: Meyer

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(i), Article VIII, Texas Constitution,
8 is amended to read as follows:

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

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

24 (2) expires on January 1 of the [~~first~~] tax year

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

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

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

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