

By: Campos

H.J.R. No. 120

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 at least 20
6 consecutive tax years.

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

8 SECTION 1. Article VIII, Texas Constitution, is amended by
9 adding Section 1-b-2 to read as follows:

10 Sec. 1-b-2. (a) The legislature by general law may limit
11 the total amount of ad valorem taxes imposed by a school district on
12 the residence homestead of an individual who qualifies the property
13 as the individual's residence homestead for at least 20 consecutive
14 tax years. A law enacted under this section may provide that the
15 taxes imposed by the school district on the residence homestead
16 after that 20th tax year may not exceed the amount of taxes imposed
17 by the school district on the property in that 20th tax year.

18 (b) A law enacted under this section may provide that if the
19 first tax year an individual qualified property as the individual's
20 residence homestead was a tax year before the 19th tax year before
21 the tax year in which the law took effect, the individual is
22 considered to have qualified the property as the individual's
23 residence homestead for the first time in the 19th tax year before
24 the tax year in which the law took effect.

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

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

12 (1) a repair; or

13 (2) an improvement made to comply with a governmental
14 requirement.

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

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

18 (2) procedures for the administration of the
19 limitation.

20 SECTION 2. 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 permit voting for or against the
23 proposition: "The constitutional amendment authorizing the
24 legislature to limit the total amount of ad valorem taxes that a
25 school district may impose on the residence homestead of an
26 individual and the surviving spouse of the individual if the
27 individual qualifies the property as the individual's residence

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1 homestead for at least 20 consecutive tax years."