

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a county, a city
2 or town, or a junior college district to establish an ad valorem tax
3 freeze on residence homesteads of the disabled and of the elderly
4 and their spouses.

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

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

8 (h) The governing body of a county, a city or town, or a
9 junior college district by official action may provide that if a
10 person who is disabled or is sixty-five (65) years of age or older
11 receives a residence homestead exemption prescribed or authorized
12 by this section, the total amount of ad valorem taxes imposed on
13 that homestead by the county, the city or town, or the junior
14 college district may not be increased while it remains the
15 residence homestead of that person or that person's spouse who is
16 disabled or sixty-five (65) years of age or older and receives a
17 residence homestead exemption on the homestead. As an alternative,
18 on receipt of a petition signed by five percent (5%) of the
19 registered voters of the county, the city or town, or the junior
20 college district, the governing body of the county, the city or
21 town, or the junior college district shall call an election to
22 determine by majority vote whether to establish a tax limitation
23 provided by this subsection. If a county, a city or town, or a
24 junior college district establishes a tax limitation provided by

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

1 SECTION 2. This proposed constitutional amendment shall be
2 submitted to the voters at an election to be held on September 13,
3 2003. The ballot shall be printed to provide for voting for or
4 against the proposition: "The constitutional amendment to permit
5 counties, cities and towns, and junior college districts to
6 establish an ad valorem tax freeze on residence homesteads of the
7 disabled and of the elderly and their spouses."

David Swihart

President of the Senate

Jim Caddick

Speaker of the House

I certify that H.J.R. No. 16 was passed by the House on May 2, 2003, by the following vote: Yeas 143, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.J.R. No. 16 on May 29, 2003, by the following vote: Yeas 139, Nays 0, 2 present, not voting.

Robert Haney
Chief Clerk of the House

I certify that H.J.R. No. 16 was passed by the Senate, with amendments, on May 27, 2003, by the following vote: Yeas 27, Nays 0.

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
2:50pm O'CLOCK


MAY 30 2003

RECEIVED: _____

Date



Secretary of State



Secretary of the Senate