By: Bernal H.J.R. No. 56

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual and the surviving spouse of the individual if the individual qualifies the property as the individual's residence homestead for 15 consecutive tax years and the school taxes on the property increase by at least 120 percent during that period.

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

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

Sec. 1-b-1. (a) The legislature by general law may limit the total amount of ad valorem taxes imposed by a school district on the residence homestead of an individual who qualifies the property as the individual's residence homestead for the preceding 15 consecutive tax years and for which the amount of taxes imposed for general elementary and secondary school purposes on the property in that 15th tax year is at least 120 percent greater than the amount of those taxes imposed on the property in the first of those tax years, not including taxes imposed on the market value of all improvements made to the property during that period. A law enacted under this subsection may provide that the taxes imposed by the school district on the residence homestead after that 15th tax year may not exceed the amount of taxes imposed by a school district on the property in that 15th tax year.

(b) A law enacted under this section may apply to an increase in school taxes for a 15-year period that begins not earlier than the 15th tax year preceding the tax year in which the law takes effect.

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

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

(1) a repair; or

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

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

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

(2) procedures for the administration of the limitation.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual and the surviving spouse of the individual if the individual qualifies the property as the individual's residence homestead for 15 consecutive tax years and the school taxes on the property increase by at least 120 percent during that period."