

## **RESOLUTION ANALYSIS**

H.J.R. 141  
By: Goldman  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Senior citizens and individuals who are disabled often live on a fixed income. As such, rising property taxes are increasingly a threat to the ability of an elderly or disabled individual to remain in their home. Accordingly, many counties, municipalities, and junior college districts have adopted limitations on the amount of property taxes to be imposed on these individuals' residence homesteads. However, other political subdivisions such as water districts and hospital districts do not have the authority to establish such limitations. In order to further prevent rising property taxes on those typically with a fixed income, H.J.R. 141 proposes a constitutional amendment to extend the authority to establish a property tax limitation to all political subdivisions other than school districts, which are already subject to a separate limitation.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 141 proposes an amendment to the Texas Constitution to extend to all political subdivisions other than a school district the authority that is currently provided to counties, cities, towns, and junior college districts to establish a limitation on the amount of property taxes that may be imposed on the residence homestead of a person who is disabled or who is 65 years of age or older and their surviving spouse. The amendment takes effect January 1, 2022.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 2, 2021.