

CHAPTER 301

S.B. No. 602

An Act relating to the date by which certain local option exemptions from property taxes imposed on residence homesteads must be adopted; amending Subsection (n), Section 11.13, Tax Code, as amended.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subsection (n), Section 11.13, Tax Code, as amended, is amended to read as follows:

“(n) In addition to any other exemptions provided by this section, an individual is entitled to an exemption from taxation by a taxing unit of a percentage of the appraised value of his residence homestead if the exemption is adopted by the governing body of the taxing unit *before May 1* in the manner provided by law for official action by the body. If the percentage set by the taxing unit produces an exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value. The percentage adopted by the taxing unit may not exceed 40 percent for the tax years 1982 through 1984, 30 percent for the tax years 1985 through 1987, and 20 percent in the tax year 1988 and each subsequent tax year.”

SECTION 2. The change in law made by this Act does not affect the validity of an exemption adopted under Subsection (n), Section 11.13, Tax Code, before the effective date of this Act.

SECTION 3. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed the Senate on March 12, 1985, by the following vote: Yeas 30, Nays 0; passed the House on May 17, 1985, by the following vote: Yeas 134, Nays 0, one present not voting.

Approved: June 7, 1985

Effective: Immediately