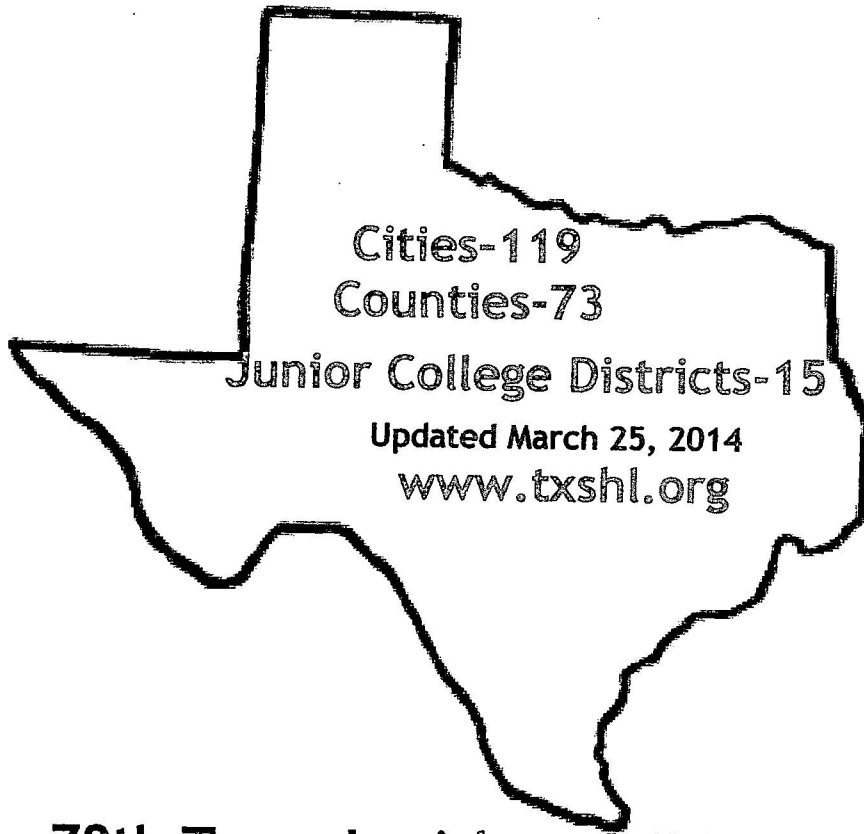




TAX FREEZE FOR SENIORS AND DISABLED HOMEOWNERS 8TH TSHL # 1 Priority (2002)



78th Texas Legislature (2003) Constitutional Amendment

Prop. 13 HJR 16 - "The constitutional amendment to permit counties, cities and towns, and junior college districts to establish an ad valorem tax freeze on residence homesteads of the disabled and of the elderly and their spouses."

Passed by Texas voters, September 13, 2003
By more than 80 percent.



Better Texas Through
the Ages

April 21, 2014
(Exhibit #1)

Call Chief App.



THE TEXAS SILVER-HAIRED LEGISLATURE'

Nancy A. Byler – Member since 2007

Executive and Operations Committees and Chair of Education Committee

196 Abby Road

Early, TX 76802-2182

325.642.9060

byler0445@centex.net

Brown County Commissioners Court

Monday April 21, 2014

Good Morning. I would like to thank Judge West, and you our county commissioners, for allowing me to come before you today asking for your support of a Tax Freeze, effective on this date, for seniors 65+ and/or disabled in Brown County. My name is Nancy Byler, and I live at 196 Abby Road in Early. I am a 7-year member of the Texas Silver- Haired Legislature representing Brown County. I also serve as a state officer in the Texas Retired Teachers Association, so you can see I advocate for seniors across the state.

Capping the ad-valorem taxes for seniors 65+ and/or disabled was the Texas Silver Haired Legislature's number one priority at their legislative session in 2002. As required by law, our resolutions are included in a report that goes to the Governor, all State Senators and State Representatives.

The Texas Legislature took our resolution to heart, since HJR 16 proposing the amendment to the State Constitutions allowing most taxing entities to cap taxes on homesteads of seniors 65 or older and disabled, was approved by a 143-0 vote in the State House and 27-0 in the State Senate in May 2003. Then in the fall of 2003, the citizens of the State of Texas approved the proposition by an overwhelming majority with 81% of Texas voters voting in favor.

As of March 25, 2014 taxes for our 65+ and/or disabled have been frozen in 119 cities, 73 counties, and 15 Junior College Districts. In our area, Lampases, Coleman, Runnels, Taylor, and Callahan Counties have voted to freeze taxes. Some cities in our area including Albany, Clyde, Fredericksburg, Granbury, Gatesville, San Angelo and Miles have chosen to freeze taxes. The TSHL web-site gives the entire list which includes Tarrant and Bexar Counties.

(over)

I have been informed that this issue was previously discussed in Brown County by a past Texas Silver-Haired Legislative Representative, but it was not followed up on. It now falls on me to bring it forth again and follow through to fruition and to you, the current elected commissioners, to decide whether to freeze the tax for 65+ and/or disabled, just as schools districts are already required to do by state law. This request is not asking you to cut or eliminate taxes for 65+ and/or disabled, but only freeze them where they presently stand as of today April 21, 2014.. This group will continue to pay their fair share of taxes every year, they just won't pay a tax that increases year after year.

The last information I received from the Brown County Appraisal District shows 4,275 65+ and/or disabled having Brown County zip codes. Many of these have helped to protect our freedoms and have been paying their fair share of taxes for more than half a century. Their taxes helped build and maintain the infrastructure that we now enjoy, the roads and bridges, sewer systems and public facilities that afford each of us the high standard of living that we enjoy today. Now at this time in their lives, most of these seniors are living on fixed incomes and can ill afford to pay an ever increasing tax liability.

The law states there are 3 ways taxes for this group can be frozen. (1) By you, The Brown County Commissioners Court agreeing this is the right thing to do for 65+ and/or disabled citizens of Brown County and voting to put this in place (2) By you, The Brown County Commissioners Court calling for this issue to be put on the next county wide election and letting the voters decide, or (3) you choosing to do neither, which gives us, the citizens, the right to the alternative plan which is to circulate a petition to have signed by five (5)% of the registered voters in Brown County and call for an election. Both two (2) and three (3) will put extra cost on the County. There have been less than 10 entities that currently have a tax freeze where it had to be put before the voters, and in all those cases the voters approved the tax freeze for 65+ and/or disabled.

I am respectfully requesting that you, our Brown County Commissioners Court, give this matter their utmost consideration and help our 65 + and/or disabled in Brown County, who by the way, tend to vote at rates twice as high as other groups, and are in dire need of tax relief.

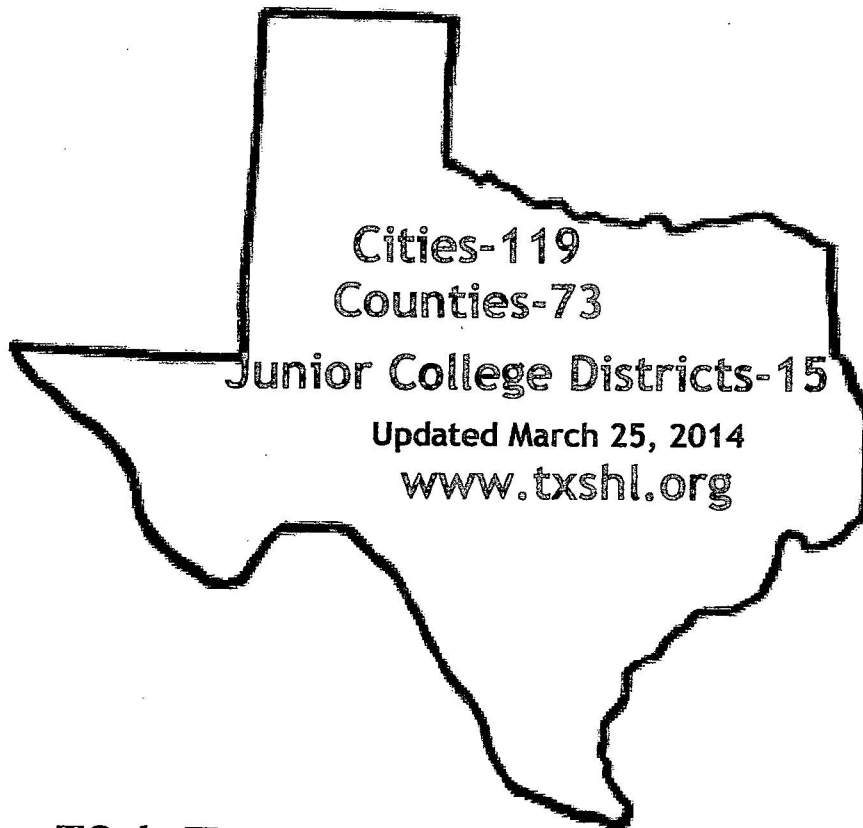
Again – Thank you Judge West, Commissioner Kelton, Commissioner Shaw, Commissioner Traweck, and Commissioner Worley for allowing me to make this request to grant our aging population and/or disabled this tax relief and will try to answer any questions the Court may wish to ask.

Respectfully,

Nancy A. Byler



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Better Texas Through

H.J.R. No. 16

A JOINT RESOLUTION

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

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

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

(h) The governing body of a county, a city or town, or a junior college district by official action may provide that if a person who is disabled or is sixty-five (65) years of age or older receives a residence homestead exemption prescribed or authorized by this section, the total amount of ad valorem taxes imposed on that homestead by the county, the city or town, or the junior college district may not be increased while it remains the residence homestead of that person or that person's spouse who is disabled or sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead. As an alternative, on receipt of a petition signed by five percent (5%) of the registered voters of the county, the city or town, or the junior college district, the governing body of the county, the city or town, or the junior college district shall call an election to determine by majority vote whether to establish a tax limitation provided by this subsection. If a county, a city or town, or a junior college district establishes a tax limitation provided by this subsection and a disabled person or a person sixty-five (65) years of age or older dies in a year in which the person received a residence homestead exemption, the total amount of ad valorem taxes imposed on the homestead by the county, the city or town, or the junior college district may not be increased while it remains the residence homestead of that person's surviving spouse if the spouse is fifty-five (55) years of age or older at the time of the person's death, subject to any exceptions provided by general law. The legislature, by general law, may provide for the transfer of all or a proportionate amount of a tax limitation provided by this subsection for a person who qualifies for the limitation and establishes a different residence homestead within the same county, within the same city or town, or within the same junior college district. A county, a city or town, or a junior college district that establishes a tax limitation under this subsection must comply with a law providing for the transfer of the limitation, even if the legislature enacts the law subsequent to the county's, the city's or town's, or the junior college district's establishment of the limitation. Taxes otherwise limited by a county, a city or town, or a junior college district under this subsection may be increased to the extent the value of the homestead is increased by improvements other than repairs and other than improvements made to comply with governmental requirements and except as may be consistent with the transfer of a tax limitation under a law authorized by this