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**BILL RATLIFF**  
 STATE SENATOR

Committee:  
 EDUCATION, Chairman  
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 \*SUBCOMMITTEE ON AGRICULTURE  
 LEGISLATIVE BUDGET BOARD

April 12, 1994

RQ-693

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SJS

The Honorable Dan Morales  
 Office of the Attorney General  
 Opinion Committee  
 Post Office Box 12548  
 Austin, Texas 78711-2548

Opinion Committee

FILE # ML-25840-94

Subject: Homestead Exemptions

I.D.#

25840

Dear General Morales:

This letter requests an opinion with respect to whether a petition of voters can require a vote on a homestead exemption for individual homeowners.

Under current law, 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. Texas Property Code Annotated § 11.13(n) (Vernon Supplement 1994). Two adoption methods follow. One allows adoption by a taxing unit, and the other allows adoption by voters. *Id.*

Subsections (d) and (e), which allow voters to adopt different homestead exemptions, require the governing body of the taxing unit to call an adoption election on the petition of at least 20 percent of the qualified voters who voted in the taxing unit's last election. Although subsection (n) allows adoption by voters, it is silent on whether a petition of voters requires the governing body to call an election.

Therefore, I respectfully request that you review this matter and issue a formal opinion that answers the following question: Does subsection (n) of section 11.13 of the Texas Property

The Honorable Dan Morales

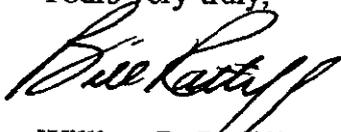
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Tax Code require that a governing body of a taxing unit call an election upon the petition of at least 20 percent of the qualified voters who voted in the taxing unit's last election?

Thank you for your prompt attention to this issue.

Yours very truly,

A handwritten signature in black ink, appearing to read "Bill Ratliff", written in a cursive style.

William R. Ratliff  
State Senator

WRR/vf

cc: Senator Jerry Patterson