

By: Allison

H.J.R. No. 83

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a local option
2 exemption from ad valorem taxation of all or part of the appraised
3 value of the residence homesteads of certain peace officers.

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

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

7 (w) The governing body of a political subdivision may exempt
8 from ad valorem taxation all or part of the appraised value of the
9 residence homestead of an eligible peace officer who resides in a
10 high-need area. The governing body may adopt the exemption as a
11 specified dollar amount or as a percentage of the appraised value of
12 the residence homestead. Where ad valorem tax of a political
13 subdivision has previously been pledged for the payment of debt,
14 the taxing officers of the political subdivision may continue to
15 levy and collect the tax against the value of residence homesteads
16 exempted under this subsection until the debt is discharged if the
17 cessation of the levy would impair the obligation of the contract by
18 which the debt was created. The legislature by general law may
19 define "eligible peace officer" and "high-need area" for purposes
20 of this subsection and may provide additional eligibility
21 requirements for the exemption.

22 SECTION 2. The following temporary provision is added to
23 the Texas Constitution:

24 TEMPORARY PROVISION. (a) This temporary provision applies

1 to the constitutional amendment proposed by the 87th Legislature,
2 Regular Session, 2021, authorizing a local option exemption from ad
3 valorem taxation of all or part of the appraised value of the
4 residence homesteads of certain peace officers.

5 (b) The amendment to Section 1-b, Article VIII, of this
6 constitution takes effect January 1, 2022, and applies only to ad
7 valorem taxes imposed for a tax year beginning on or after that
8 date.

9 (c) This temporary provision expires January 1, 2023.

10 SECTION 3. This proposed constitutional amendment shall be
11 submitted to the voters at an election to be held November 2, 2021.
12 The ballot shall be printed to provide for voting for or against the
13 proposition: "The constitutional amendment authorizing a local
14 option exemption from ad valorem taxation of all or part of the
15 appraised value of the residence homesteads of certain peace
16 officers."