

By: Campos

H.J.R. No. 179

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to limit the maximum appraised value for ad valorem tax purposes and
3 exempt from ad valorem taxation a portion of the market value of
4 rental real property that primarily serves as the residence of the
5 occupants of the property.

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

7 SECTION 1. Section 1, Article VIII, Texas Constitution, is
8 amended by adding Subsection (i-2) to read as follows:

9 (i-2) Notwithstanding Subsections (a) and (b) of this
10 section, the Legislature by general law may limit the maximum
11 appraised value for ad valorem taxation of rental real property
12 that primarily serves as the residence of the occupants of the
13 property to the lesser of the most recent market value of the
14 property as determined by the appraisal entity or 110 percent, or a
15 greater percentage, of the appraised value of the property for the
16 preceding tax year. This subsection does not apply to a residence
17 homestead to which Subsection (i) of this section applies.

18 SECTION 2. Article VIII, Texas Constitution, is amended by
19 adding Section 1-b-3 to read as follows:

20 Sec. 1-b-3. The legislature by general law may exempt from
21 ad valorem taxation by a school district a portion of the appraised
22 value of rental real property that primarily serves as the
23 residence of the occupants of the property. Where ad valorem tax of
24 a school district has previously been pledged for the payment of

1 debt, the taxing officers of the district may continue to levy and
2 collect the tax against the value of real property exempted under
3 this section until the debt is discharged if the cessation of the
4 levy would impair the obligation of the contract by which the debt
5 was created. The legislature by general law may prescribe
6 additional eligibility requirements for the exemption authorized
7 by this section.

8 SECTION 3. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 7,
10 2023. The ballot shall be printed to permit voting for or against
11 the proposition: "The constitutional amendment to authorize the
12 legislature to limit the maximum appraised value for ad valorem tax
13 purposes and to exempt from ad valorem taxation a portion of the
14 market value of rental real property that primarily serves as the
15 residence of the occupants of the property."