

By: Morales of Harris

H.J.R. No. 55

A JOINT RESOLUTION

1 proposing a constitutional amendment to increase the amount of the  
2 exemption of residence homesteads from ad valorem taxation by a  
3 school district.

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

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

7 (c) The amount of \$200,000 [~~\$100,000~~] of the market value of  
8 the residence homestead of a married or unmarried adult, including  
9 one living alone, is exempt from ad valorem taxation for general  
10 elementary and secondary public school purposes. The legislature  
11 by general law may provide that all or part of the exemption does  
12 not apply to a district or political subdivision that imposes ad  
13 valorem taxes for public education purposes but is not the  
14 principal school district providing general elementary and  
15 secondary public education throughout its territory. In addition  
16 to this exemption, the legislature by general law may exempt an  
17 amount not to exceed \$10,000 of the market value of the residence  
18 homestead of a person who is disabled as defined in Subsection (b)  
19 of this section and of a person 65 years of age or older from ad  
20 valorem taxation for general elementary and secondary public school  
21 purposes. The legislature by general law may base the amount of and  
22 condition eligibility for the additional exemption authorized by  
23 this subsection for disabled persons and for persons 65 years of age  
24 or older on economic need. An eligible disabled person who is 65

1 years of age or older may not receive both exemptions from a school  
2 district but may choose either. An eligible person is entitled to  
3 receive both the exemption required by this subsection for all  
4 residence homesteads and any exemption adopted pursuant to  
5 Subsection (b) of this section, but the legislature shall provide  
6 by general law whether an eligible disabled or elderly person may  
7 receive both the additional exemption for the elderly and disabled  
8 authorized by this subsection and any exemption for the elderly or  
9 disabled adopted pursuant to Subsection (b) of this section. Where  
10 ad valorem tax has previously been pledged for the payment of debt,  
11 the taxing officers of a school district may continue to levy and  
12 collect the tax against the value of homesteads exempted under this  
13 subsection until the debt is discharged if the cessation of the levy  
14 would impair the obligation of the contract by which the debt was  
15 created. The legislature shall provide for formulas to protect  
16 school districts against all or part of the revenue loss incurred by  
17 the implementation of this subsection, Subsection (d) of this  
18 section, and Section 1-d-1 of this article. The legislature by  
19 general law may define residence homestead for purposes of this  
20 section.

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

23 TEMPORARY PROVISION. (a) This temporary provision applies  
24 to the constitutional amendment proposed by the 89th Legislature,  
25 Regular Session, 2025, to increase the amount of the exemption of  
26 residence homesteads from ad valorem taxation by a school district.

27 (b) The amendment to Section 1-b(c), Article VIII, of this

1 constitution takes effect for the tax year beginning January 1,  
2 2026.

3 (c) This temporary provision expires January 1, 2027.

4 SECTION 3. This proposed constitutional amendment shall be  
5 submitted to the voters at an election to be held November 4,  
6 2025. The ballot shall be printed to permit voting for or against  
7 the proposition: "The constitutional amendment to increase the  
8 amount of the exemption of residence homesteads from ad valorem  
9 taxation by a school district."