

By: Noble

H.J.R. No. 72

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for an exemption from ad valorem taxation of a portion of
3 the market value of a property that is the primary residence of an
4 adult who has an intellectual or developmental disability and who
5 must be related to the owner or trustee of the property within a
6 certain degree by consanguinity.

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

8 SECTION 1. Article VIII, Texas Constitution, is amended by
9 adding Section 1-b-1 to read as follows:

10 Sec. 1-b-1. (a) The legislature by general law may exempt
11 from ad valorem taxation a portion of the market value of the real
12 property a person owns that is the primary residence of an adult who
13 has an intellectual or developmental disability and who must be
14 related to the owner or trustee of the property within the third
15 degree by consanguinity.

16 (b) The portion of the market value of real property
17 authorized to be exempted under Subsection (a) of this section is
18 equal to the amount of the exemption provided by Section 1-b(c) of
19 this article applicable to the residence homestead of a married or
20 unmarried adult, including one living alone.

21 (c) The legislature may define "developmental disability"
22 and "intellectual disability" for purposes of this section.

23 SECTION 2. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 4, 2025.

1 The ballot shall be printed to permit voting for or against the
2 proposition: "The constitutional amendment authorizing the
3 legislature to provide for an exemption from ad valorem taxation of
4 a portion of the market value of a property that is the primary
5 residence of an adult who has an intellectual or developmental
6 disability and who must be related to the owner or trustee of the
7 property within a certain degree by consanguinity."