

By: Raymond

H.J.R. No. 82

A JOINT RESOLUTION

1 proposing a constitutional amendment to provide for an exemption
2 from ad valorem taxation by certain political subdivisions of a
3 portion of the market value of the residence homestead of the parent
4 or guardian of a person who is disabled and who resides with the
5 parent or guardian.

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

7 SECTION 1. Sections 1-b(b) and (c), Article VIII, Texas
8 Constitution, are amended to read as follows:

9 (b) The governing body of any county, city, town, school
10 district, or other political subdivision of the State may exempt by
11 its own action not less than [~~Three Thousand Dollars~~ (\$) \$3,000 (✓)] of
12 the market value of residence homesteads of persons [~~, married or~~
13 ~~unmarried, including those living alone,~~] who are under a
14 disability for purposes of payment of disability insurance benefits
15 under Federal Old-Age, Survivors, and Disability Insurance or its
16 successor, who are the parent or guardian of a person who is under a
17 disability as provided by this subsection and who resides with the
18 parent or guardian, or who are [~~of married or unmarried persons~~
19 ~~sixty-five~~ (✓) 65 (✓)] years of age or older [~~, including those living~~
20 ~~alone,~~] from all ad valorem taxes thereafter levied by the
21 political subdivision. As an alternative, upon receipt of a
22 petition signed by twenty percent [~~(20%)~~] of the voters who voted in
23 the last preceding election held by the political subdivision, the
24 governing body of the subdivision shall call an election to

1 determine by majority vote whether an amount not less than [~~Three~~
 2 ~~Thousand Dollars~~ (~~]~~\$3,000(~~]~~) as provided in the petition, of the
 3 market value of residence homesteads of persons who are disabled,
 4 who are the parent or guardian of a person who is disabled and who
 5 resides with the parent or guardian, [~~persons~~] or who are [~~of~~
 6 ~~persons sixty-five~~ (~~]~~65(~~]~~) years of age or over shall be exempt from
 7 ad valorem taxes thereafter levied by the political subdivision. A
 8 person who is [~~An~~] eligible for more than one exemption under this
 9 subsection [~~disabled person who is sixty-five (65) years of age or~~
 10 ~~older~~] may [~~not~~] receive only one of the [~~both~~] exemptions from the
 11 same political subdivision in the same year and [~~but~~] may choose
 12 which exemption to receive provided that [~~either if~~] the
 13 subdivision has adopted that exemption [~~both~~]. Where any ad valorem
 14 tax has theretofore been pledged for the payment of any debt, the
 15 taxing officers of the political subdivision shall have authority
 16 to continue to levy and collect the tax against the homestead
 17 property at the same rate as the tax so pledged until the debt is
 18 discharged, if the cessation of the levy would impair the
 19 obligation of the contract by which the debt was created.

20 (c) The amount of \$100,000 of the market value of the
 21 residence homestead of an [~~a married or unmarried~~] adult[~~,~~
 22 ~~including one living alone,~~] is exempt from ad valorem taxation for
 23 general elementary and secondary public school purposes. The
 24 legislature by general law may provide that all or part of the
 25 exemption does not apply to a district or political subdivision
 26 that imposes ad valorem taxes for public education purposes but is
 27 not the principal school district providing general elementary and

1 secondary public education throughout its territory. In addition
 2 to this exemption, the legislature by general law may exempt an
 3 amount not to exceed \$10,000 of the market value of the residence
 4 homestead of a person who is disabled as defined in Subsection (b)
 5 of this section, of a person who is the parent or guardian of a
 6 person who is disabled as defined in Subsection (b) of this section
 7 and who resides with the parent or guardian, and of a person 65
 8 years of age or older from ad valorem taxation for general
 9 elementary and secondary public school purposes. The legislature
 10 by general law may base the amount of and condition eligibility for
 11 the additional exemption authorized by this subsection for disabled
 12 persons, for parents or guardians of a person who is disabled and
 13 who resides with the parents or guardians, and for persons 65 years
 14 of age or older on economic need. A person who is ~~[An]~~ eligible for
 15 more than one exemption under this subsection as a disabled person,
 16 a parent or guardian of a person who is disabled, or a person who is
 17 65 years of age or older may ~~[not]~~ receive only one of the ~~[both]~~
 18 exemptions from a school district and ~~[but]~~ may choose which
 19 exemption to receive ~~[either]~~. An eligible person is entitled to
 20 receive both the exemption required by this subsection for all
 21 residence homesteads and any exemption adopted pursuant to
 22 Subsection (b) of this section, but the legislature shall provide
 23 by general law whether an eligible disabled person, parent or
 24 guardian of a person who is disabled, or elderly person may receive
 25 both the additional exemption for the disabled, parent or guardian
 26 of a person who is disabled, and elderly ~~[and disabled]~~ authorized
 27 by this subsection and any exemption for the disabled, parent or

1 guardian of a person who is disabled, or elderly [~~or disabled~~]
2 adopted pursuant to Subsection (b) of this section. Where ad
3 valorem tax has previously been pledged for the payment of debt, the
4 taxing officers of a school district may continue to levy and
5 collect the tax against the value of homesteads exempted under this
6 subsection until the debt is discharged if the cessation of the levy
7 would impair the obligation of the contract by which the debt was
8 created. The legislature shall provide for formulas to protect
9 school districts against all or part of the revenue loss incurred by
10 the implementation of this subsection, Subsection (d) of this
11 section, and Section 1-d-1 of this article. The legislature by
12 general law may define residence homestead for purposes of this
13 section.

14 SECTION 2. The following temporary provision is added to
15 the Texas Constitution:

16 TEMPORARY PROVISION. (a) This temporary provision applies
17 to the constitutional amendment proposed by the 89th Legislature,
18 Regular Session, 2025, to provide for an exemption from ad valorem
19 taxation by certain political subdivisions of a portion of the
20 market value of the residence homestead of the parent or guardian of
21 a person who is disabled and who resides with the parent or
22 guardian.

23 (b) The amendments to Sections 1-b(b) and (c), Article VIII,
24 of this constitution take effect January 1, 2026, and apply only to
25 a tax year beginning on or after that date.

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

27 SECTION 3. This proposed constitutional amendment shall be

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1 submitted to the voters at an election to be held November 4, 2025.
2 The ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment to provide for an
4 exemption from ad valorem taxation by certain political
5 subdivisions of a portion of the market value of the residence
6 homestead of the parent or guardian of a person who is disabled and
7 who resides with the parent or guardian."