

By: Raymond

H.J.R. No. 97

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to provide for an exemption from ad valorem taxation of the amount  
3 of the market value of real property that arises from the use of  
4 xeriscape on the property.

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

6 SECTION 1. Article VIII, Texas Constitution, is amended by  
7 adding Section 1-m-1 to read as follows:

8 Sec. 1-m-1. The legislature by general law may exempt from  
9 ad valorem taxation the portion of the market value of real property  
10 that arises from the use of xeriscape on the property. The  
11 legislature may define "xeriscape" for purposes of this section and  
12 may prescribe additional eligibility requirements for the  
13 exemption provided by this section.

14 SECTION 2. This proposed constitutional amendment shall be  
15 submitted to the voters at an election to be held November 4, 2025.  
16 The ballot shall be printed to permit voting for or against the  
17 proposition: "The constitutional amendment to authorize the  
18 legislature to provide for an exemption from ad valorem taxation of  
19 the amount of the market value of real property that arises from the  
20 use of xeriscape on the property."