

By: Louderback

H.J.R. No. 106

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a local option
2 exemption from ad valorem taxation of all or part of the appraised
3 value of the residence homesteads of certain peace officers.

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

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

7 (q) The governing body of a political subdivision may exempt
8 from ad valorem taxation all or part of the appraised value of the
9 residence homestead of an eligible peace officer. The governing
10 body may adopt the exemption as a specified dollar amount or as a
11 percentage of the appraised value of the residence homestead.
12 Where ad valorem tax of a political subdivision has previously been
13 pledged for the payment of debt, the taxing officers of the
14 political subdivision may continue to levy and collect the tax
15 against the value of residence homesteads exempted under this
16 subsection until the debt is discharged if the cessation of the levy
17 would impair the obligation of the contract by which the debt was
18 created. The legislature by general law may define "eligible peace
19 officer" for purposes of this subsection and may provide additional
20 eligibility requirements for the exemption.

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,

1 Regular Session, 2025, authorizing a local option exemption from ad
2 valorem taxation of all or part of the appraised value of the
3 residence homesteads of certain peace officers.

4 (b) The amendment to Section 1-b, Article VIII, of this
5 constitution takes effect January 1, 2026, and applies only to ad
6 valorem taxes imposed for a tax year beginning on or after that
7 date.

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

9 SECTION 3. This proposed constitutional amendment shall be
10 submitted to the voters at an election to be held November 4, 2025.
11 The ballot shall be printed to provide for voting for or against the
12 proposition: "The constitutional amendment authorizing a local
13 option exemption from ad valorem taxation of all or part of the
14 appraised value of the residence homesteads of certain peace
15 officers."