

By: Swanson

H.J.R. No. 24

A JOINT RESOLUTION

1 proposing a constitutional amendment to exempt from ad valorem
2 taxation the total market value of the residence homesteads of
3 certain elderly persons and their surviving spouses.

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) A person is entitled to an exemption from ad valorem
8 taxation of the total market value of the person's residence
9 homestead if the person is 75 years of age or older. The surviving
10 spouse of a person who received an exemption under this subsection
11 for the residence homestead of a person 75 years of age or older is
12 entitled to an exemption from ad valorem taxation of the total
13 market value of the same property if the deceased spouse died in a
14 year in which the deceased spouse received the exemption, the
15 surviving spouse was 55 years of age or older when the deceased
16 spouse died, and the property was the residence homestead of the
17 surviving spouse when the deceased spouse died and remains the
18 residence homestead of the surviving spouse. Where ad valorem tax
19 of a political subdivision has previously been pledged for the
20 payment of debt, the taxing officers of the political subdivision
21 may continue to levy and collect the tax against the value of
22 residence homesteads exempted under this subsection until the debt
23 is discharged if the cessation of the levy would impair the
24 obligation of the contract by which the debt was created. The

1 legislature shall provide for formulas to protect school districts
2 against all or part of the revenue loss incurred by the
3 implementation of this subsection. The legislature by general law
4 may prescribe procedures for the administration of this subsection.

5 SECTION 2. The following temporary provision is added to
6 the Texas Constitution:

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 85th Legislature,
9 1st Called Session, 2017, to exempt from ad valorem taxation the
10 total market value of the residence homesteads of certain elderly
11 persons and their surviving spouses.

12 (b) Section 1-b(q), Article VIII, of this constitution
13 takes effect January 1, 2018.

14 (c) This temporary provision expires January 1, 2019.

15 SECTION 3. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 7, 2017.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment to exempt from ad
19 valorem taxation the total market value of the residence homestead
20 of a person 75 years of age or older or the person's surviving
21 spouse."