

By: Turner

H.J.R. No. 52

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation a portion of the assessed value
3 of certain real property used to provide housing to certain
4 individuals with disabilities.

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-p to read as follows:

8 Sec. 1-p. The legislature by general law may exempt from ad
9 valorem taxation a portion of the assessed value of property used to
10 provide housing to individuals with disabilities in an amount equal
11 to the costs the owner of the property incurs to maintain, operate,
12 and make improvements to the property. The legislature may provide
13 eligibility requirements for the exemption authorized by this
14 section and may provide for the manner of determining the amount of
15 the exemption to which a property owner is entitled in a tax year.

16 SECTION 2. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 7, 2017.
18 The ballot shall be printed to permit voting for or against the
19 proposition: "The constitutional amendment authorizing the
20 legislature to exempt from ad valorem taxation a portion of the
21 assessed value of certain real property used to provide housing to
22 certain individuals with disabilities."