

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."