

By: Bohac

H.J.R. No. 64

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 (n) to read as follows:

7 (n) 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 80 years of age or older and the person  
10 has received an exemption under this section for the residence  
11 homestead for at least the preceding 10 years. The surviving spouse  
12 of a person who received an exemption under this subsection for the  
13 residence homestead of a person 80 years of age or older is entitled  
14 to an exemption from ad valorem taxation of the total market value  
15 of the same property if the deceased spouse died in a year in which  
16 the deceased spouse received the exemption, the surviving spouse  
17 was 55 years of age or older when the deceased spouse died, and the  
18 property was the residence homestead of the surviving spouse when  
19 the deceased spouse died and remains the residence homestead of the  
20 surviving spouse. Where ad valorem tax of a political subdivision  
21 has previously been pledged for the payment of debt, the taxing  
22 officers of the political subdivision may continue to levy and  
23 collect the tax against the value of residence homesteads exempted  
24 under this subsection until the debt is discharged if the cessation

1 of the levy would impair the obligation of the contract by which the  
2 debt was created. The legislature shall provide for formulas to  
3 protect school districts against all or part of the revenue loss  
4 incurred by the implementation of this subsection. The legislature  
5 by general law may prescribe procedures for the administration of  
6 this subsection.

7 SECTION 2. The following temporary provision is added to  
8 the Texas Constitution:

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

14 (b) Section 1-b(n), Article VIII, of this constitution  
15 takes effect January 1, 2018.

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

17 SECTION 3. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 7, 2017.  
19 The ballot shall be printed to permit voting for or against the  
20 proposition: "The constitutional amendment to exempt from ad  
21 valorem taxation the total market value of the residence homestead  
22 of a person 80 years of age or older or the person's surviving  
23 spouse."