By: Shine, Darby, Stephenson, et al. H.J.R. No. 34

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature 2 to provide for a temporary local option exemption from ad valorem 3 taxation of a portion of the appraised value of certain property 4 damaged by a disaster.

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

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is 7 amended by adding Subsection (e) to read as follows:

8 (e) The Legislature by general law may provide that a person 9 who owns property located in an area declared by the governor to be a disaster area following a disaster is entitled to a temporary 10 exemption from ad valorem taxation by a political subdivision of a 11 portion of the appraised value of that property if the exemption is 12 adopted by the governing body of the political subdivision. The 13 Legislature by general law may prescribe the method of determining 14 the amount of the exemption authorized by this subsection and the 15 16 duration of the exemption and may provide additional eligibility requirements for the exemption. 17

SECTION 2. This proposed constitutional amendment shall be 18 submitted to the voters at an election to be held November 5, 2019. 19 20 The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing 21 the legislature to provide for a temporary local option exemption from 22 23 ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster." 24

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