

By: Shine

H.J.R. No. 35

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 and to provide for reimbursement of a  
5 political subdivision by the state for refunds the political  
6 subdivision pays to taxpayers as a result of the exemption.

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

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

10 (e) The Legislature by general law may provide that a person  
11 who owns property located in an area declared by the governor to be  
12 a disaster area following a disaster is entitled to a temporary  
13 exemption from ad valorem taxation by a political subdivision of a  
14 portion of the appraised value of that property if the exemption is  
15 adopted by the governing body of the political subdivision. The  
16 Legislature by general law may prescribe the method of determining  
17 the amount of the exemption authorized by this subsection and the  
18 duration of the exemption and may provide additional eligibility  
19 requirements for the exemption. Notwithstanding any other  
20 provision of this constitution, the Legislature by general law may  
21 authorize the use of state money to reimburse a political  
22 subdivision for a refund paid by the political subdivision to a  
23 person as a result of the exemption authorized by this subsection.

24 SECTION 2. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 5, 2019.  
2 The ballot shall be printed to permit voting for or against the  
3 proposition: "The constitutional amendment authorizing the  
4 legislature to provide for a temporary local option exemption from  
5 ad valorem taxation of a portion of the appraised value of certain  
6 property damaged by a disaster and to provide for reimbursement of a  
7 political subdivision by the state for refunds the political  
8 subdivision pays to taxpayers as a result of the exemption."