

By: Kacal

H.J.R. No. 89

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a local option  
2 exemption from ad valorem taxation of a portion of the appraised  
3 value of the residence homesteads of certain volunteer first  
4 responders.

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

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

8 (r) The governing body of a political subdivision may exempt  
9 from ad valorem taxation an amount not to exceed \$15,000 of the  
10 appraised value of the residence homestead of a volunteer first  
11 responder. Where ad valorem tax of a political subdivision has  
12 previously been pledged for the payment of debt, the taxing  
13 officers of the political subdivision may continue to levy and  
14 collect the tax against the value of residence homesteads exempted  
15 under this subsection until the debt is discharged if the cessation  
16 of the levy would impair the obligation of the contract by which the  
17 debt was created. The legislature by general law may define  
18 "volunteer first responder" for purposes of this subsection and may  
19 provide additional eligibility requirements for the exemption.

20 SECTION 2. The following temporary provision is added to  
21 the Texas Constitution:

22 TEMPORARY PROVISION. (a) This temporary provision applies  
23 to the constitutional amendment proposed by the 86th Legislature,  
24 Regular Session, 2019, to authorize a local option exemption from

1 ad valorem taxation by a taxing unit of a portion of the appraised  
2 value of the residence homestead of a volunteer first responder.

3 (b) The amendment to Section 1-b, Article VIII, of this  
4 constitution takes effect January 1, 2020, and applies only to ad  
5 valorem taxes imposed for a tax year beginning on or after that  
6 date.

7 (c) This temporary provision expires January 1, 2021.

8 SECTION 3. This proposed constitutional amendment shall be  
9 submitted to the voters at an election to be held November 5, 2019.  
10 The ballot shall be printed to provide for voting for or against the  
11 proposition: "The constitutional amendment to authorize a local  
12 option exemption from ad valorem taxation of an amount not to exceed  
13 \$15,000 of the appraised value of the residence homesteads of  
14 certain volunteer first responders."