

By: Shaheen

H.J.R. No. 127

A JOINT RESOLUTION

1 proposing a constitutional amendment to increase the maximum amount
2 of the local option residence homestead exemption from ad valorem
3 taxation by a school district.

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 amending Subsection (e) and adding Subsection (e-1)
7 to read as follows:

8 (e) The governing body of a political subdivision, other
9 than a school [~~county education~~] district, may exempt from ad
10 valorem taxation a percentage of the market value of the residence
11 homestead of an individual [~~a married or unmarried adult, including~~
12 ~~one living alone. In the manner provided by law, the voters of a~~
13 ~~county education district at an election held for that purpose may~~
14 ~~exempt from ad valorem taxation a percentage of the market value of~~
15 ~~the residence homestead of a married or unmarried adult, including~~
16 ~~one living alone~~]. The percentage may not exceed 20 [~~twenty~~]
17 percent. However, the amount of an exemption authorized pursuant to
18 this subsection may not be less than \$5,000 unless the legislature
19 by general law prescribes other monetary restrictions on the amount
20 of the exemption. The legislature by general law may prohibit the
21 governing body of a political subdivision that adopts an exemption
22 under this subsection from reducing the amount of or repealing the
23 exemption. An individual [~~eligible adult~~] is entitled to receive
24 other applicable exemptions provided by law. Where ad valorem tax

1 has previously been pledged for the payment of debt, the governing
2 body of a political subdivision may continue to levy and collect the
3 tax against the value of the homesteads exempted under this
4 subsection until the debt is discharged if the cessation of the levy
5 would impair the obligation of the contract by which the debt was
6 created. The legislature by general law may prescribe procedures
7 for the administration of residence homestead exemptions.

8 (e-1) The governing body of a school district may exempt
9 from ad valorem taxation a percentage of the market value of the
10 residence homestead of an individual. The percentage may not exceed
11 50 percent. The legislature by general law may prohibit the
12 governing body of a school district that adopts an exemption under
13 this subsection from reducing the amount of or repealing the
14 exemption. An individual is entitled to receive other applicable
15 exemptions provided by law.

16 SECTION 2. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 5, 2019.
18 The ballot shall be printed to permit voting for or against the
19 proposition: "The constitutional amendment to increase the maximum
20 amount of the local option residence homestead exemption from ad
21 valorem taxation by a school district from 20 percent to 50
22 percent."