

By: Taylor

S.J.R. No. 49

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.

5 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
10 a disaster area following a disaster is entitled to a temporary
11 exemption from ad valorem taxation by a political subdivision of a
12 portion of the appraised value of that property if the exemption is
13 adopted by the governing body of the political subdivision. The
14 Legislature by general law may prescribe the method of determining
15 the amount of the exemption authorized by this subsection and the
16 duration of the exemption and may provide additional eligibility
17 requirements for the exemption.

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