

By: Middleton

H.J.R. No. 28

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 political subdivision.

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

5 SECTION 1. Section 1-b(e), Article VIII, Texas
6 Constitution, is amended to read as follows:

7 (e) The governing body of a political subdivision[~~, other~~
8 ~~than a county education district,~~] may exempt from ad valorem
9 taxation a percentage of the market value of the residence
10 homestead of a married or unmarried adult, including one living
11 alone. [~~In the manner provided by law, the voters of a county~~
12 ~~education district at an election held for that purpose may exempt~~
13 ~~from ad valorem taxation a percentage of the market value of the~~
14 ~~residence homestead of a married or unmarried adult, including one~~
15 ~~living alone.~~] The percentage may not exceed 100 [~~twenty~~] percent.
16 However, the amount of an exemption authorized pursuant to this
17 subsection may not be less than \$5,000 unless the legislature by
18 general law prescribes other monetary restrictions on the amount of
19 the exemption. The legislature by general law may prohibit the
20 governing body of a political subdivision that adopts an exemption
21 under this subsection from reducing the amount of or repealing the
22 exemption. An eligible adult is entitled to receive other
23 applicable exemptions provided by law. Where ad valorem tax has
24 previously been pledged for the payment of debt, the governing body

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

7 SECTION 2. This proposed constitutional amendment shall be
8 submitted to the voters at an election to be held November 2, 2021.
9 The ballot shall be printed to permit voting for or against the
10 proposition: "The constitutional amendment to increase the maximum
11 amount of the local option residence homestead exemption from ad
12 valorem taxation by a political subdivision from 20 percent to 100
13 percent."