

## **RESOLUTION ANALYSIS**

H.J.R. 81  
By: Davis  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that redevelopment and economic development projects designed to enhance distressed neighborhoods may result in property values that rise too quickly for low-income or working families to pay their taxes and maintain their homes. H.J.R. 81 seeks to address this issue by providing for a temporary freeze on the appraised value of certain property in Texas.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 81 proposes an amendment to the Texas Constitution to authorize the legislature by local law to authorize the governing body of one or more political subdivisions to adopt a temporary limitation on the appraised value for taxation by the political subdivision of one or more types of real property located in certain areas specified by law. The resolution requires property subject to the limitation to be taxed at the lesser of the appraised value of the property as otherwise determined by law or the appraised value of the property for the tax year preceding the tax year in which the limitation first applies.

H.J.R. 81 requires a law enacted under the resolution's provisions to do the following:

- specify one or more areas to which the appraisal limitation applies;
- prescribe the period for which the limitation applies, capped at 15 consecutive tax years; and
- prescribe the types of real property to which the limitation applies.

The resolution authorizes the law to prescribe additional eligibility requirements and administration procedures for the limitation. Constitutional provisions prohibiting the passage of a local or special law without the requisite notice of intention to apply for the law do not apply to a local law authorized by the resolution's provisions. The resolution's provisions expire January 1, 2038.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 2, 2021.