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By:  Raymond H.J.R. No. 50

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of standards that address accessible design of buildings or other facilities.

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

SECTION 1.  Section 1, Article VIII, Texas Constitution, is amended by adding Subsection (k) to read as follows:

(k)  The Legislature by general law may exclude from the market value of real property for ad valorem tax purposes the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of the 2010 Americans with Disabilities Act Standards for Accessible Design or any successor standards that address accessible design of buildings or other facilities and are promulgated under the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12101 et seq.) or a successor statute. The Legislature by general law may prescribe additional eligibility requirements for the exclusion of value authorized by this subsection.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 2, 2021. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of standards that address accessible design of buildings or other facilities."