87R5546 DRS-D

By:  West S.J.R. No. 18

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.

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

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

(v)  The commissioners court of a county by official action may exempt from ad valorem taxation by the county a portion, expressed as a dollar amount, of the appraised value of the residence homestead of an individual. The amount of the exemption may not exceed $100,000. An eligible individual is entitled to receive other applicable exemptions provided by law. Where ad valorem tax has previously been pledged for the payment of debt, the county may continue to levy and collect the tax against the value of the homesteads exempted under this subsection until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created.

SECTION 2.  The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 87th Legislature, Regular Session, 2021, authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.

(b)  The amendment to Section 1-b, Article VIII, of this constitution takes effect beginning with the tax year that begins January 1, 2022.

(c)  This temporary provision expires January 1, 2023.

SECTION 3.  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 authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead."