

By: Raymond

H.J.R. No. 38

A JOINT RESOLUTION

1 proposing a constitutional amendment to provide for an exemption  
2 from ad valorem taxation by certain political subdivisions of a  
3 portion of the market value of the residence homestead of the parent  
4 or guardian of a person who is disabled and who resides with the  
5 parent or guardian.

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

7 SECTION 1. Sections 1-b(b) and (c), Article VIII, Texas  
8 Constitution, are amended to read as follows:

9 (b) The governing body of any county, city, town, school  
10 district, or other political subdivision of the State may exempt by  
11 its own action not less than [~~Three Thousand Dollars~~ (\$)3,000(+) of  
12 the market value of residence homesteads of persons[~~, married or~~  
13 ~~unmarried, including those living alone,~~] who are under a  
14 disability for purposes of payment of disability insurance benefits  
15 under Federal Old-Age, Survivors, and Disability Insurance or its  
16 successor, who are the parent or guardian of a person who is under a  
17 disability as provided by this subsection and who resides with the  
18 parent or guardian, or who are [~~of married or unmarried persons~~  
19 ~~sixty-five~~ (65)(+) years of age or older[~~, including those living~~  
20 ~~alone,~~] from all ad valorem taxes thereafter levied by the  
21 political subdivision. As an alternative, upon receipt of a  
22 petition signed by twenty percent [~~(20%)~~] of the voters who voted in  
23 the last preceding election held by the political subdivision, the  
24 governing body of the subdivision shall call an election to

1 determine by majority vote whether an amount not less than [~~Three~~  
2 ~~Thousand Dollars~~ (~~]~~\$3,000(~~]~~] as provided in the petition, of the  
3 market value of residence homesteads of persons who are disabled,  
4 who are the parent or guardian of a person who is disabled and who  
5 resides with the parent or guardian, [~~persons~~] or who are [~~of~~  
6 ~~persons sixty-five~~ (~~]~~65(~~]~~] years of age or over shall be exempt from  
7 ad valorem taxes thereafter levied by the political subdivision. A  
8 person who is [~~An~~] eligible for more than one exemption under this  
9 subsection [~~disabled person who is sixty-five (65) years of age or~~  
10 ~~older~~] may [~~not~~] receive only one of the [~~both~~] exemptions from the  
11 same political subdivision in the same year and [~~but~~] may choose  
12 which exemption to receive provided that [~~either if~~] the  
13 subdivision has adopted that exemption [~~both~~]. Where any ad valorem  
14 tax has theretofore been pledged for the payment of any debt, the  
15 taxing officers of the political subdivision shall have authority  
16 to continue to levy and collect the tax against the homestead  
17 property at the same rate as the tax so pledged until the debt is  
18 discharged, if the cessation of the levy would impair the  
19 obligation of the contract by which the debt was created.

20 (c) The amount of \$25,000 of the market value of the  
21 residence homestead of an [~~a married or unmarried~~] adult[~~,~~  
22 ~~including one living alone,~~] is exempt from ad valorem taxation for  
23 general elementary and secondary public school purposes. The  
24 legislature by general law may provide that all or part of the  
25 exemption does not apply to a district or political subdivision  
26 that imposes ad valorem taxes for public education purposes but is  
27 not the principal school district providing general elementary and

1 secondary public education throughout its territory. In addition  
2 to this exemption, the legislature by general law may exempt an  
3 amount not to exceed \$10,000 of the market value of the residence  
4 homestead of a person who is disabled as defined in Subsection (b)  
5 of this section, of a person who is the parent or guardian of a  
6 person who is disabled as defined in Subsection (b) of this section,  
7 and of a person 65 years of age or older from ad valorem taxation for  
8 general elementary and secondary public school purposes. The  
9 legislature by general law may base the amount of and condition  
10 eligibility for the additional exemption authorized by this  
11 subsection for disabled persons, for parents or guardians of a  
12 person who is disabled and who resides with the parents or  
13 guardians, and for persons 65 years of age or older on economic  
14 need. A person who is [~~An~~] eligible for more than one exemption  
15 under this subsection as a disabled person, a parent or guardian of  
16 a person who is disabled, or a person who is 65 years of age or older  
17 may [~~not~~] receive only one of the [~~both~~] exemptions from a school  
18 district and [~~but~~] may choose which exemption to receive  
19 [~~either~~]. An eligible person is entitled to receive both the  
20 exemption required by this subsection for all residence homesteads  
21 and any exemption adopted pursuant to Subsection (b) of this  
22 section, but the legislature shall provide by general law whether  
23 an eligible disabled person, parent or guardian of a person who is  
24 disabled, or elderly person may receive both the additional  
25 exemption for the disabled, parent or guardian of a person who is  
26 disabled, and elderly [~~and disabled~~] authorized by this subsection  
27 and any exemption for the disabled, parent or guardian of a person

1 who is disabled, or elderly [~~or disabled~~] adopted pursuant to  
2 Subsection (b) of this section. Where ad valorem tax has  
3 previously been pledged for the payment of debt, the taxing  
4 officers of a school district may continue to levy and collect the  
5 tax against the value of homesteads exempted under this subsection  
6 until the debt is discharged if the cessation of the levy would  
7 impair the obligation of the contract by which the debt was  
8 created. The legislature shall provide for formulas to protect  
9 school districts against all or part of the revenue loss incurred by  
10 the implementation of this subsection, Subsection (d) of this  
11 section, and Section 1-d-1 of this article. The legislature by  
12 general law may define residence homestead for purposes of this  
13 section.

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

16 TEMPORARY PROVISION. (a) This temporary provision applies  
17 to the constitutional amendment proposed by the 87th Legislature,  
18 Regular Session, 2021, to provide for an exemption from ad valorem  
19 taxation by certain political subdivisions of a portion of the  
20 market value of the residence homestead of the parent or guardian of  
21 a person who is disabled and who resides with the parent or  
22 guardian.

23 (b) The amendments to Sections 1-b(b) and (c), Article VIII,  
24 of this constitution take effect January 1, 2022, and apply only to  
25 a tax year beginning on or after that date.

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

27 SECTION 3. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 2, 2021.  
2 The ballot shall be printed to permit voting for or against the  
3 proposition: "The constitutional amendment to provide for an  
4 exemption from ad valorem taxation by certain political  
5 subdivisions of a portion of the market value of the residence  
6 homestead of the parent or guardian of a person who is disabled and  
7 who resides with the parent or guardian."