

By: Shine

H.J.R. No. 55

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for an exemption from ad valorem taxation by a political  
3 subdivision other than a school district of a portion of the  
4 assessed value of a residence homestead based on the average  
5 assessed value of all qualified residence homesteads that are  
6 located in the same county as the homestead.

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

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

10 (t) In addition to any other exemption authorized or  
11 prescribed by this section, the legislature by general law may  
12 provide for an exemption from ad valorem taxation by a political  
13 subdivision of this state other than a school district of a portion  
14 of the assessed value of an individual's residence homestead in an  
15 amount equal to 5 percent, or a greater percentage not to exceed 25  
16 percent specified by the governing body of the political  
17 subdivision in the manner provided by law for official action by the  
18 body, of the average assessed value of all residence homesteads  
19 that are located in the same county as the individual's homestead  
20 and that qualify for an exemption under this section. For purposes  
21 of computing the average assessed value of residence homesteads,  
22 the general law may provide for disregarding a change in the  
23 assessed value of a residence homestead or concerning the  
24 qualification of a property for a residence homestead exemption

1 made after a specified date.

2           SECTION 2. This proposed constitutional amendment shall be  
3 submitted to the voters at an election to be held November 2, 2021.  
4 The ballot shall be printed to permit voting for or against the  
5 proposition: "The constitutional amendment authorizing the  
6 legislature to provide for an exemption from ad valorem taxation by  
7 a political subdivision other than a school district of a portion of  
8 the assessed value of a residence homestead based on the average  
9 assessed value of all qualified residence homesteads that are  
10 located in the same county as the homestead."