

By: Middleton

H.J.R. No. 76

A JOINT RESOLUTION

1 proposing a constitutional amendment to increase the maximum amount  
2 of the local option residence homestead exemption from ad valorem  
3 taxation by a political subdivision all or part of which is located  
4 in certain counties.

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

6 SECTION 1. Section 1-b(e), Article VIII, Texas  
7 Constitution, is amended to read as follows:

8 (e) The governing body of a political subdivision[~~, other~~  
9 ~~than a county education district,~~] may exempt from ad valorem  
10 taxation a percentage of the market value of the residence  
11 homestead of a married or unmarried adult, including one living  
12 alone. [~~In the manner provided by law, the voters of a county~~  
13 ~~education district at an election held for that purpose may exempt~~  
14 ~~from ad valorem taxation a percentage of the market value of the~~  
15 ~~residence homestead of a married or unmarried adult, including one~~  
16 ~~living alone.~~] The percentage may not exceed 20 [~~twenty~~] percent  
17 or, if all or part of the political subdivision is located in  
18 Chambers or Galveston County, 100 percent. However, the amount of  
19 an exemption authorized pursuant to this subsection may not be less  
20 than \$5,000 unless the legislature by general law prescribes other  
21 monetary restrictions on the amount of the exemption. The  
22 legislature by general law may prohibit the governing body of a  
23 political subdivision that adopts an exemption under this  
24 subsection from reducing the amount of or repealing the

1 exemption. An eligible adult is entitled to receive other  
2 applicable exemptions provided by law. Where ad valorem tax has  
3 previously been pledged for the payment of debt, the governing body  
4 of a political subdivision may continue to levy and collect the tax  
5 against the value of the 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 by general law may prescribe procedures  
9 for the administration of residence homestead exemptions.

10 SECTION 2. This proposed constitutional amendment shall be  
11 submitted to the voters at an election to be held November 2, 2021.  
12 The ballot shall be printed to permit voting for or against the  
13 proposition: "The constitutional amendment to increase the maximum  
14 amount of the local option residence homestead exemption from ad  
15 valorem taxation by a political subdivision all or part of which is  
16 located in Chambers or Galveston County from 20 percent to 100  
17 percent."