

By: Shaheen

H.J.R. No. 90

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to provide for a temporary limitation on the appraised value for ad  
3 valorem tax purposes of real property located in a political  
4 subdivision any part of which is located in an area that at any time  
5 during the preceding tax year was declared a disaster area.

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

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

9 (i-1) Notwithstanding Subsections (a), (b), and (i) of this  
10 section, the Legislature by general law may limit the maximum  
11 appraised value of real property located in a political subdivision  
12 any part of which is located in an area that at any time during the  
13 preceding tax year was declared a disaster area by the governor or  
14 by the president of the United States to the lesser of the most  
15 recent market value of the property as determined by the appraisal  
16 entity or the appraised value of the property as determined by the  
17 appraisal entity for the preceding tax year. The maximum appraised  
18 value of a residence homestead that is subject to a limitation on  
19 appraised values authorized by this subsection and to a limitation  
20 authorized by Subsection (i) of this section is equal to the lesser  
21 of the amount authorized by this subsection or the amount  
22 authorized by that subsection.

23 SECTION 2. This proposed constitutional amendment shall be  
24 submitted to the voters at an election to be held November 2, 2021.

1 The ballot shall be printed to permit voting for or against the  
2 proposition: "The constitutional amendment to authorize the  
3 legislature to provide for a temporary limitation on the appraised  
4 value for ad valorem tax purposes of real property located in a  
5 political subdivision any part of which is located in an area that  
6 at any time during the preceding tax year was declared a disaster  
7 area."