

By: Springer

S.J.R. No. 63

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation by a school district a portion of
3 the appraised value of an individual's residence homestead.

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

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

7 (t) In addition to any other exemption authorized or
8 prescribed by this section, the legislature by general law may
9 provide for an exemption from ad valorem taxation by a school
10 district of a portion of the appraised value of an individual's
11 residence homestead in an amount equal to 150 percent of the median
12 appraised value of all single-family residences in the state.
13 Where ad valorem tax of a school district has previously been
14 pledged for the payment of debt, the taxing officers of the school
15 district may continue to levy and collect the tax against the value
16 of residence homesteads exempted under this subsection until the
17 debt is discharged if the cessation of the levy would impair the
18 obligation of the contract by which the debt was created. The
19 legislature by general law may prescribe procedures for the
20 administration of the exemption authorized under this subsection
21 and may provide additional eligibility requirements for the
22 exemption.

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

1 TEMPORARY PROVISION. (a) This temporary provision applies
2 to the constitutional amendment proposed by the 87th Legislature,
3 Regular Session, 2021, authorizing the legislature to exempt from
4 ad valorem taxation by a school district a portion of the appraised
5 value of an individual's residence homestead in an amount equal to
6 150 percent of the median appraised value of all single-family
7 residences in the state.

8 (b) Section 1-b(t), Article VIII, of this constitution, as
9 added by the amendment, takes effect January 1, 2022, and applies
10 only to ad valorem taxes imposed for a tax year beginning on or
11 after that date.

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

13 SECTION 3. This proposed constitutional amendment shall be
14 submitted to the voters at an election to be held November 2, 2021.
15 The ballot shall be printed to permit voting for or against the
16 proposition: "The constitutional amendment authorizing the
17 legislature to exempt from ad valorem taxation by a school district
18 a portion of the appraised value of an individual's residence
19 homestead in an amount equal to 150 percent of the median appraised
20 value of all single-family residences in the state."