

By: Shine

H.J.R. No. 23

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 in the preceding tax year of all qualified residence
6 homesteads that are 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 (u) to read as follows:

10 (u) 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 in the preceding tax year of all
19 residence homesteads that are located in the same county as the
20 individual's homestead and that qualify for an exemption under this
21 section.

22 SECTION 2. This proposed constitutional amendment shall be
23 submitted to the voters at an election to be held November 7, 2023.
24 The ballot shall be printed to permit voting for or against the

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