

By: Jones of Dallas

H.J.R. No. 108

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the commissioners
2 court of a county to adopt an exemption from ad valorem taxation by
3 the county of a portion, expressed as a dollar amount, of the
4 appraised value of an individual's residence homestead.

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

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

8 (e-1) The commissioners court of a county by official action
9 may exempt from ad valorem taxation by the county a portion,
10 expressed as a dollar amount, of the appraised value of the
11 residence homestead of an individual. The amount of the exemption
12 may not exceed \$100,000. An eligible individual is entitled to
13 receive other applicable exemptions provided by law. Where ad
14 valorem tax has previously been pledged for the payment of debt, the
15 county may continue to levy and collect the tax against the value of
16 the homesteads exempted under this subsection until the debt is
17 discharged if the cessation of the levy would impair the obligation
18 of the contract by which the debt was created.

19 SECTION 2. The following temporary provision is added to
20 the Texas Constitution:

21 TEMPORARY PROVISION. (a) This temporary provision applies
22 to the constitutional amendment proposed by the 88th Legislature,
23 Regular Session, 2023, authorizing the commissioners court of a
24 county to adopt an exemption from ad valorem taxation by the county

1 of a portion, expressed as a dollar amount, of the appraised value
2 of an individual's residence homestead.

3 (b) The amendment to Section 1-b, Article VIII, of this
4 constitution takes effect beginning with the tax year that begins
5 January 1, 2024.

6 (c) This temporary provision expires January 1, 2025.

7 SECTION 3. This proposed constitutional amendment shall be
8 submitted to the voters at an election to be held November 7, 2023.
9 The ballot shall be printed to permit voting for or against the
10 proposition: "The constitutional amendment authorizing the
11 commissioners court of a county to adopt an exemption from ad
12 valorem taxation by the county of a portion, expressed as a dollar
13 amount, of the appraised value of an individual's residence
14 homestead."