

By: Cook

H.J.R. No. 161

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 located wholly or partly in a populous county of a  
4 specified dollar amount, or a greater dollar amount specified by  
5 the governing body of the political subdivision, of the assessed  
6 value of a residence 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 (x) to read as follows:

10 (x) 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 located wholly or partly in a county with  
14 a population of 200,000 or more of \$25,000, or a greater dollar  
15 amount specified by the governing body of the political subdivision  
16 in the manner provided by law for official action by the body, of  
17 the assessed value of an individual's residence homestead. Where  
18 ad valorem tax has previously been pledged for the payment of debt,  
19 the taxing officers of a political subdivision may continue to levy  
20 and collect the tax against the value of the residence homesteads  
21 exempted under this subsection until the debt is discharged if the  
22 cessation of the levy would impair the obligation of the contract by  
23 which the debt was created.

24 SECTION 2. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 7, 2023.  
2 The ballot shall be printed to permit voting for or against the  
3 proposition: "The constitutional amendment authorizing the  
4 legislature to provide for an exemption from ad valorem taxation by  
5 a political subdivision located wholly or partly in a populous  
6 county of a specified dollar amount, or a greater dollar amount  
7 specified by the governing body of the political subdivision, of  
8 the assessed value of a residence homestead."