

By: Cook

H.J.R. No. 207

A JOINT RESOLUTION

1 proposing a constitutional amendment to exempt from ad valorem
2 taxation a portion of the market value of the residence homesteads
3 of certain elderly persons and their surviving spouses.

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 (v) to read as follows:

7 (v) A person is entitled to an exemption from ad valorem
8 taxation of \$150,000 of the market value of the person's residence
9 homestead if the person is 75 years of age or older and the person
10 has received an exemption under this section for the residence
11 homestead for at least the preceding 10 years. The surviving spouse
12 of a person who received an exemption under this subsection for the
13 residence homestead of a person 75 years of age or older is entitled
14 to an exemption from ad valorem taxation of \$150,000 of the market
15 value of the same property if the deceased spouse died in a year in
16 which the deceased spouse received the exemption, the surviving
17 spouse was 55 years of age or older when the deceased spouse died,
18 and the property was the residence homestead of the surviving
19 spouse when the deceased spouse died and remains the residence
20 homestead of the surviving spouse. Where ad valorem tax of a
21 political subdivision has previously been pledged for the payment
22 of debt, the taxing officers of the political subdivision may
23 continue to levy and collect the tax against the value of residence
24 homesteads exempted under this subsection until the debt is

1 discharged if the cessation of the levy would impair the obligation
2 of the contract by which the debt was created. The legislature by
3 general law may prescribe procedures for the administration of this
4 subsection.

5 SECTION 2. The following temporary provision is added to
6 the Texas Constitution:

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 88th Legislature,
9 Regular Session, 2023, to exempt from ad valorem taxation a portion
10 of the market value of the residence homesteads of certain elderly
11 persons and their surviving spouses.

12 (b) Section 1-b(v), Article VIII, of this constitution
13 takes effect January 1, 2024.

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

15 SECTION 3. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 7, 2023.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment to exempt from ad
19 valorem taxation a portion of the market value of the residence
20 homestead of a person 75 years of age or older or the person's
21 surviving spouse."