

By: Hopper

H.J.R. No. 16

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to exempt from ad valorem taxation a portion of the appraised value
3 of certain land that is located in a priority groundwater
4 management area and is not irrigated.

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

6 SECTION 1. Article VIII, Texas Constitution, is amended by
7 adding Section 1-t to read as follows:

8 Sec. 1-t. The legislature by general law may exempt from ad
9 valorem taxation a percentage not to exceed 35 percent of the
10 appraised value of land a person owns that is located in a priority
11 groundwater management area, is at least one-half acre in area, is
12 not irrigated, and is not subject to appraisal under a law enacted
13 under Section 1-d or 1-d-1 of this article. The legislature by
14 general law may define "priority groundwater management area" for
15 purposes of this section and may prescribe additional eligibility
16 requirements for the exemption authorized by this section.

17 SECTION 2. This proposed constitutional amendment shall be
18 submitted to the voters at an election to be held November 4, 2025.
19 The ballot shall be printed to permit voting for or against the
20 proposition: "The constitutional amendment to authorize the
21 legislature to exempt from ad valorem taxation a portion of the
22 appraised value of certain land that is located in a priority
23 groundwater management area and is not irrigated."