

By: Cook

H.J.R. No. 24

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to limit the maximum appraised value of real property for ad valorem
3 tax purposes.

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

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

8 (i) Notwithstanding Subsections (a) and (b) of this
9 section, the Legislature by general law may limit the maximum
10 appraised value of real property [~~a residence homestead~~] for ad
11 valorem tax purposes in a tax year to the lesser of the most recent
12 market value of the property [~~residence homestead~~] as determined by
13 the appraisal entity or 105 [~~110~~] percent, or a greater percentage,
14 of the appraised value of the property [~~residence homestead~~] for
15 the preceding tax year. A limitation on appraised values authorized
16 by this subsection:

17 (1) takes effect in the tax year following the first
18 tax year in which the owner owns the property on January 1 [~~as to a~~
19 ~~residence homestead on the later of the effective date of the law~~
20 ~~imposing the limitation or January 1 of the tax year following the~~
21 ~~first tax year the owner qualifies the property for an exemption~~
22 ~~under Section 1-b of this article~~]; and

23 (2) expires on January 1 of the [~~first~~] tax year
24 following the tax year in which [~~that neither~~] the owner of the

1 property when the limitation took effect ceases to own the
2 property, except that the Legislature by general law may provide
3 for the limitation applicable to a residence homestead to continue
4 during ownership of the property by ~~[nor]~~ the owner's spouse or
5 surviving spouse ~~[qualifies for an exemption under Section 1-b of~~
6 ~~this article]~~.

7 (i-1) For purposes of Subsection (i) of this section, the
8 Legislature by general law may define real property, which may
9 include a manufactured or mobile home used as a dwelling.

10 SECTION 2. Sections 1(n) and (n-1), Article VIII, Texas
11 Constitution, are repealed.

12 SECTION 3. The following temporary provision is added to
13 the Texas Constitution:

14 TEMPORARY PROVISION. (a) This temporary provision applies
15 to the constitutional amendment proposed by the 89th Legislature,
16 Second Called Session, 2025, to authorize the legislature to limit
17 the maximum appraised value of real property for ad valorem tax
18 purposes.

19 (b) The repeal of Sections 1(n) and (n-1), Article VIII, of
20 this constitution takes effect January 1, 2026, and applies only to
21 a tax year beginning on or after that date.

22 (c) This temporary provision expires January 1, 2027.

23 SECTION 4. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 4, 2025.
25 The ballot shall be printed to permit voting for or against the
26 proposition: "The constitutional amendment to authorize the
27 legislature to limit the maximum appraised value of real property

H.J.R. No. 24

1 for ad valorem tax purposes to 105 percent or more of the appraised
2 value of the property for the preceding tax year."