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| RESOLUTION ANALYSIS |

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| S.J.R. 84 |
| By: Bettencourt |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE** The joint resolution sponsor has informed the committee that an unexpected, tragic loss of a home through a fire or other casualty is devastating to the affected family and that, in this instance, there is currently no process for a property appraisal if there is a major change in value. S.J.R. 84 seeks to address this issue by proposing a constitutional amendment to authorize the legislature to provide a temporary property tax exemption for a homestead property damaged by fire.  |
| **CRIMINAL JUSTICE IMPACT**It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision. |
| **RULEMAKING AUTHORITY** It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution. |
| **ANALYSIS** S.J.R. 84 proposes an amendment to the Texas Constitution to authorize the legislature by general law to provide for a temporary exemption from property taxation of the appraised value of an improvement to a person's residence homestead that is completely destroyed by a fire. The resolution authorizes the legislature by general law to prescribe the duration of the exemption and to provide additional eligibility requirements for the exemption. |
| **ELECTION DATE** The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 4, 2025. |