

RESOLUTION ANALYSIS

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

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.