

## **BILL ANALYSIS**

Senate Research Center  
89R23082 RDS-D

S.J.R. 84  
By: Bettencourt  
Local Government  
4/14/2025  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

S.J.R. 84 proposes a constitutional amendment to authorize the legislature to provide a temporary property tax exemption for a homestead property damaged by fire.

S.J.R. 84 is the constitutional amendment for S.B. 467.

S.J.R. 84 proposes a constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a fire.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 1-b, Article VIII, Texas Constitution, by adding Subsection (z), as follows:

(z) Authorizes the legislature by general law to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a person's residence homestead that is completely destroyed by a fire. Authorizes the legislature by general law to prescribe the duration of the exemption and provide additional eligibility requirements for the exemption.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 4, 2025. Sets forth the required language of the ballot.