

RESOLUTION ANALYSIS

S.J.R. 85
By: Bettencourt
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Over the past several legislative sessions, the Texas Legislature has provided for significant increases in the amount of the general school district residence homestead property tax exemption, which have been approved by the voters, increasing the exemption amount from \$15,000 in 2015 to the current amount of \$100,000. Current law also provides for a \$10,000 homestead exemption for qualifying elderly and disabled homeowners. However, the resolution sponsor has informed the committee that increasing the additional homestead exemption amount for elderly and disabled homeowners, along with an increase to the general homestead exemption proposed by S.B. 4, 89th Regular Session, 2025, would provide these individuals with a total of \$200,000 in residence homestead property tax exemptions. S.J.R. 85 seeks to provide additional property tax relief to elderly and disabled homeowners in Texas by increasing the maximum amount of the exemption from property taxation by a school district of the market value of the residence homestead of certain individuals who are aged 65 or older or disabled from \$10,000 to \$60,000.

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. 85 proposes an amendment to the Texas Constitution to increase the maximum amount of the exemption from property taxation by a school district of the market value of the residence homestead of certain individuals who are aged 65 or older or disabled from \$10,000 to \$60,000. The resolution establishes that its provisions take effect for the tax year beginning January 1, 2025.

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.