

By: Dean

H.J.R. No. 153

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide for a reduction of the appraised value of a residence
3 homestead for ad valorem tax purposes for the first tax year in
4 which the owner qualifies the property for a residence homestead
5 exemption based on the amount by which the limitation on increases
6 in the appraised value of a residence homestead reduced the
7 appraised value of the owner's former residence homestead for the
8 last tax year in which the owner qualified the former residence
9 homestead for a residence homestead exemption.

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

11 SECTION 1. Section 1, Article VIII, Texas Constitution, is
12 amended by adding Subsection (i-1) to read as follows:

13 (i-1) The Legislature by general law may provide that the
14 owner of a residence homestead who receives a limitation on
15 increases in the appraised value of the residence homestead under
16 Subsection (i) of this section and who subsequently qualifies a
17 different property as the owner's residence homestead is entitled
18 to a reduction in the appraised value of the subsequently qualified
19 residence homestead for the first tax year in which the owner
20 qualifies the subsequently qualified homestead for a residence
21 homestead exemption in an amount equal to all or part of the amount
22 by which the limitation provided by Subsection (i) of this section
23 reduced the appraised value of the owner's former residence
24 homestead for the last tax year in which the owner qualified the

1 former residence homestead for a residence homestead exemption. A
2 general law enacted under this subsection may prescribe a limit on
3 the dollar amount of the reduction an owner may receive under this
4 subsection.

5 SECTION 2. This proposed constitutional amendment shall be
6 submitted to the voters at an election to be held November 4, 2025.
7 The ballot shall be printed to permit voting for or against the
8 proposition: "The constitutional amendment to authorize the
9 legislature to provide for a reduction of the appraised value of a
10 residence homestead for ad valorem tax purposes for the first tax
11 year in which the owner qualifies the property for a residence
12 homestead exemption based on the amount by which the limitation on
13 increases in the appraised value of a residence homestead reduced
14 the appraised value of the owner's former residence homestead for
15 the last tax year in which the owner qualified the former residence
16 homestead for a residence homestead exemption."