

By: Pierson

H.J.R. No. 172

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a local option
2 exemption from ad valorem taxation by a political subdivision of
3 all or part of the appraised value of the residence homestead of a
4 peace officer employed by the political subdivision.

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

6 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
7 is amended by adding Subsection (y) to read as follows:

8 (y) The governing body of a political subdivision may elect
9 to exempt from ad valorem taxation as provided by this subsection
10 all or part of the appraised value of the residence homestead of a
11 person who is employed by the political subdivision as a peace
12 officer. The exemption authorized by this subsection is in
13 addition to any other exemptions provided by this section. The
14 legislature by general law may prescribe procedures for the
15 administration of the exemption authorized by this subsection and
16 may provide additional eligibility requirements for the exemption.
17 Where ad valorem tax of a political subdivision has previously been
18 pledged for the payment of debt, the taxing officers of the
19 political subdivision may continue to levy and collect the tax
20 against the value of residence homesteads exempted under this
21 subsection until the debt is discharged if the cessation of the levy
22 would impair the obligation of the contract by which the debt was
23 created. Unless the legislature by general law provides for higher
24 exemption amounts, an exemption adopted by a political subdivision

1 under this subsection exempts from taxation by the political
2 subdivision a percentage of the appraised value of a peace
3 officer's residence homestead as follows:

4 (1) 20 percent, if the person has been employed by the
5 political subdivision as a peace officer for at least five years and
6 less than 10 years;

7 (2) 40 percent, if the person has been employed by the
8 political subdivision as a peace officer for at least 10 years and
9 less than 15 years;

10 (3) 60 percent, if the person has been employed by the
11 political subdivision as a peace officer for at least 15 years and
12 less than 20 years;

13 (4) 80 percent, if the person has been employed by the
14 political subdivision as a peace officer for at least 20 years and
15 less than 25 years; or

16 (5) 100 percent, if the person has been employed by the
17 political subdivision as a peace officer for 25 years or more.

18 SECTION 2. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 4, 2025.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment authorizing a local
22 option exemption from ad valorem taxation by a political
23 subdivision of all or part of the appraised value of the residence
24 homestead of a peace officer employed by the political
25 subdivision."