

By: Bettencourt

S.J.R. No. 84

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide for a temporary exemption from ad valorem taxation of the
3 appraised value of an improvement to a residence homestead that is
4 completely destroyed by a fire.

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 (z) to read as follows:

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

14 SECTION 2. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held November 4, 2025.
16 The ballot shall be printed to permit voting for or against the
17 proposition: "The constitutional amendment to authorize the
18 legislature to provide for a temporary exemption from ad valorem
19 taxation of the appraised value of an improvement to a residence
20 homestead that is completely destroyed by a fire."