

By: Bettencourt

S.J.R. No. 85

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to increase the amount of the exemption from ad valorem taxation by
3 a school district of the market value of the residence homestead of
4 a person who is elderly or disabled.

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

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

8 (c) The amount of \$100,000 of the market value of the
9 residence homestead of a married or unmarried adult, including one
10 living alone, is exempt from ad valorem taxation for general
11 elementary and secondary public school purposes. The legislature
12 by general law may provide that all or part of the exemption does
13 not apply to a district or political subdivision that imposes ad
14 valorem taxes for public education purposes but is not the
15 principal school district providing general elementary and
16 secondary public education throughout its territory. In addition
17 to this exemption, the legislature by general law may exempt an
18 amount not to exceed \$60,000 [~~\$10,000~~] of the market value of the
19 residence homestead of a person who is disabled as defined in
20 Subsection (b) of this section and of a person 65 years of age or
21 older from ad valorem taxation for general elementary and secondary
22 public school purposes. The legislature by general law may base the
23 amount of and condition eligibility for the additional exemption
24 authorized by this subsection for disabled persons and for persons

1 65 years of age or older on economic need. An eligible disabled
 2 person who is 65 years of age or older may not receive both
 3 exemptions from a school district but may choose either. An
 4 eligible person is entitled to receive both the exemption required
 5 by this subsection for all residence homesteads and any exemption
 6 adopted pursuant to Subsection (b) of this section, but the
 7 legislature shall provide by general law whether an eligible
 8 disabled or elderly person may receive both the additional
 9 exemption for the elderly and disabled authorized by this
 10 subsection and any exemption for the elderly or disabled adopted
 11 pursuant to Subsection (b) of this section. Where ad valorem tax
 12 has previously been pledged for the payment of debt, the taxing
 13 officers of a school district may continue to levy and collect the
 14 tax against the value of homesteads exempted under this subsection
 15 until the debt is discharged if the cessation of the levy would
 16 impair the obligation of the contract by which the debt was created.
 17 The legislature shall provide for formulas to protect school
 18 districts against all or part of the revenue loss incurred by the
 19 implementation of this subsection, Subsection (d) of this section,
 20 and Section 1-d-1 of this article. The legislature by general law
 21 may define residence homestead for purposes of this section.

22 SECTION 2. The following temporary provision is added to
 23 the Texas Constitution:

24 TEMPORARY PROVISION. (a) This temporary provision applies to
 25 the constitutional amendment proposed by the 89th Legislature,
 26 Regular Session, 2025, authorizing the legislature to increase the
 27 amount of the exemption from ad valorem taxation by a school

1 district of the market value of the residence homestead of a person
2 who is elderly or disabled.

3 (b) The amendment to Section 1-b(c), Article VIII, of this
4 constitution takes effect for the tax year beginning January 1,
5 2025.

6 (c) This temporary provision expires January 1, 2027.

7 SECTION 3. This proposed constitutional amendment shall be
8 submitted to the voters at an election to be held November 4, 2025.
9 The ballot shall be printed to permit voting for or against the
10 proposition: "The constitutional amendment authorizing the
11 legislature to increase the amount of the exemption from ad valorem
12 taxation by a school district of the market value of the residence
13 homestead of a person who is elderly or disabled."