By: Leo Wilson H.J.R. No. 79

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a flood or windstorm.

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

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

(z) The legislature by general law may provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a person's residence homestead that is completely destroyed by a fire<u>, flood, or windstorm</u>. The legislature by general law may prescribe the duration of the exemption and may provide additional eligibility requirements for the exemption.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 2, 2027. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead that is completely destroyed by a flood or windstorm."