

By: Shine

H.J.R. No. 34

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for a temporary local option exemption from ad valorem  
3 taxation of a portion of the appraised value of certain property  
4 damaged by a disaster.

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

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is  
7 amended by adding Subsection (e) to read as follows:

8 (e) The Legislature by general law may provide that a person  
9 who owns property located in an area declared by the governor to be  
10 a disaster area following a disaster is entitled to a temporary  
11 exemption from ad valorem taxation by a political subdivision of a  
12 portion of the appraised value of that property if the exemption is  
13 adopted by the governing body of the political subdivision. The  
14 Legislature by general law may prescribe the method of determining  
15 the amount of the exemption authorized by this subsection and the  
16 duration of the exemption and may provide additional eligibility  
17 requirements for the exemption.

18 SECTION 2. This proposed constitutional amendment shall be  
19 submitted to the voters at an election to be held November 5, 2019.  
20 The ballot shall be printed to permit voting for or against the  
21 proposition: "The constitutional amendment authorizing the  
22 legislature to provide for a temporary local option exemption from  
23 ad valorem taxation of a portion of the appraised value of certain  
24 property damaged by a disaster."