

By: Phelan

H.J.R. No. 126

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize a local option
2 exemption from ad valorem taxation by a school district of the total
3 market value of the residence homesteads of certain elderly or
4 disabled persons.

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 (q) to read as follows:

8 (q) The governing body of a school district may exempt from
9 ad valorem taxation the total market value of the residence
10 homestead of a person who is disabled or is 70 years of age or older.
11 The surviving spouse of a person who received an exemption under
12 this subsection for the residence homestead of a person who is
13 disabled or is 70 years of age or older is entitled to an exemption
14 from ad valorem taxation by the same school district of the total
15 market value of the same property to which the deceased spouse's
16 exemption applied if the deceased spouse died in a year in which the
17 deceased spouse received the exemption, the surviving spouse was 55
18 years of age or older when the deceased spouse died, and the
19 property was the residence homestead of the surviving spouse when
20 the deceased spouse died and remains the residence homestead of the
21 surviving spouse. Where ad valorem tax of a school district has
22 previously been pledged for the payment of debt, the taxing
23 officers of the school district may continue to levy and collect the
24 tax against the value of residence homesteads exempted under this

1 subsection until the debt is discharged if the cessation of the levy
2 would impair the obligation of the contract by which the debt was
3 created. The legislature by general law may prescribe procedures
4 for the administration of this subsection.

5 SECTION 2. The following temporary provision is added to
6 the Texas Constitution:

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 86th Legislature,
9 Regular Session, 2019, to authorize a local option exemption from
10 ad valorem taxation by a school district of the total market value
11 of the residence homesteads of certain elderly or disabled persons.

12 (b) The amendment to Section 1-b, Article VIII, of this
13 constitution takes effect January 1, 2020, and applies only to ad
14 valorem taxes imposed for a tax year beginning on or after that
15 date.

16 (c) This temporary provision expires January 1, 2021.

17 SECTION 3. This proposed constitutional amendment shall be
18 submitted to the voters at an election to be held November 5, 2019.
19 The ballot shall be printed to permit voting for or against the
20 proposition: "The constitutional amendment to authorize a local
21 option exemption from ad valorem taxation by a school district of
22 the total market value of the residence homesteads of certain
23 elderly or disabled persons."