A JOINT RESOLUTION

proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a veteran of the United States armed services who has been honorably discharged.

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

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

(p) The commissioners court of a county by official action may provide that a veteran of the United States armed services who has been honorably discharged is entitled to an exemption from ad valorem taxation by the county of $10,000, or a greater amount as provided by this subsection, of the assessed value of the veteran's residence homestead. In a tax year, the commissioners court may increase the amount of the exemption provided by this subsection from the amount of the exemption in the county for the preceding tax year by an amount equal to $5,000, provided that the total amount of the exemption may not exceed $75,000. Once the amount of the exemption is increased, the commissioners court may not reduce the amount of the exemption in future years. If a veteran who is eligible to receive an exemption under this subsection is also eligible to receive an exemption from taxation by a county authorized by Subsection (b) of this section, the veteran may not receive both exemptions but is entitled to receive the exemption in the greater amount.
The following temporary provision is added to the Texas Constitution:

TEMORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 84th Legislature, Regular Session, 2015, authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a veteran of the United States armed services who has been honorably discharged.

(b) The amendment to Section 1-b, Article VIII, of this constitution takes effect beginning with the tax year that begins January 1, 2016.

(c) This temporary provision expires January 1, 2017.

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a veteran of the United States armed services who has been honorably discharged."