

## **BILL ANALYSIS**

Senate Research Center  
89R20575 RDS-F

H.J.R. 34  
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Local Government  
5/18/2025  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

As of February 20, 2025, the Texas Facilities Commission has completed 56.9 miles of border wall and has closed on 105 easements that enable the construction of border infrastructure on private land. The author informed the committee that the installation of border security infrastructure on private land could place an unexpected and unfair burden on property owners who dedicate land for that purpose by increasing the property's appraised value, which could increase property taxes. H.J.R. 34 seeks to ensure that property owners supporting border security efforts are not financially penalized for their contributions by providing a property tax exemption for the value added to property through the construction or installation of border security infrastructure and related improvements.

H.J.R. 34 proposes a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure and related improvements.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 1-y, as follows:

Sec. 1-y. (a) Authorizes the legislature by general law to exempt from ad valorem taxation the amount of the market value of real property located in a county that borders the United Mexican States that arises from the installation or construction on the property of border security infrastructure and related improvements.

(b) Authorizes the legislature by general law to define "border security infrastructure" for the purposes of this section and prescribe additional eligibility requirements for the exemption authorized by this section.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at a election to be held November 4, 2025. Sets forth the required language of the ballot.