

RESOLUTION ANALYSIS

H.J.R. 34
By: Shine
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The ongoing effects of Hurricane Harvey have led to the suggestion that some taxing jurisdictions should have the ability to reappraise property destroyed by such a disaster in order to provide property tax relief to affected property owners. H.J.R 34 seeks to address this issue by authorizing the governing body of a taxing unit to provide a property tax exemption for damaged property located in a disaster area.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 34 proposes an amendment to the Texas Constitution to authorize the legislature by general law to entitle a person who owns property located in an area declared by the governor to be a disaster area following a disaster to a temporary exemption from property taxation by a political subdivision of a portion of the appraised value of that property if the exemption is adopted by the governing body of the political subdivision. The resolution authorizes the legislature by general law to prescribe the method of determining the amount and duration of the exemption and authorizes the legislature to provide additional eligibility requirements for the exemption.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.