

**2022 Texas Property Tax Ballot Propositions**  
Summary and Information  
Texas Association of Appraisal Districts

**2022 Election – Proposition 1**

Property Tax Limit Reduction for Elderly and Disabled Residents Amendment

SJR 2 (3<sup>rd</sup> Special Session – 2021)

Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes.

Summary: The Constitutional amendment proposed by SJR 2 authorizes the state legislature to reduce the property tax limit for ISD maintenance and operations taxes imposed on homesteads held by elderly and disabled residents. The reduced amount would reflect the tax rate enacted by law from the preceding year. In effect, this takes the tax rate compression language from HB 3 (2019 Session) and extends it to the homesteads of elderly and disabled residents.

If passed, the author of the law states, “This amendment would reduce the approximate 2 million exemption holders’ school tax bill, on average, \$110 the first year and by \$124 the second year.” The loss in revenue by the school districts will be offset by state aid.

Vote Explanation

A "yes" vote supports amending the state constitution to authorize the state legislature to reduce the property tax limit for school maintenance and operations taxes imposed on the homesteads of elderly or disabled residents to reflect any tax rate reduction enacted by law from the preceding tax year.

A "no" vote opposes this amendment, which would have extended a tax limit reduction to the homesteads of elderly or disabled residents whose tax rates are frozen when they turn 65 or buy a new property.

## **2022 Election – Proposition 2**

### **Increased Homestead Exemption for School District Property Taxes Amendment**

SB 1 (3<sup>rd</sup> Special Session – 2021)

Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against the resulting loss in local revenue.

Summary: The Constitutional amendment proposed will increase the homestead exemption for school district property taxes from \$25,000 to \$40,000. The increased exemption would take effect on January 1, 2022, and applies only to a tax year beginning on or after that date.

If passed, the change in law will save the average homeowner approximately \$176 in school district property tax savings (per the *Texas Tribune*).

#### Vote Explanation

A "yes" vote supports increasing the homestead exemption for school district property taxes from \$25,000 to \$40,000.

A "no" vote opposes increasing the homestead exemption for school district property taxes to \$40,000, thereby maintaining the existing amount at \$25,000.