

**RESOLUTION AND ORDINANCE
RELATING TO CONTINUATION OF
RESIDENCE HOMESTEAD EXEMPTIONS FOR
INDIVIDUALS RESIDING IN
THE HOUSTON INDEPENDENT SCHOOL DISTRICT
FOR TAX YEAR 2026**

WHEREAS, The State Legislature passed House Joint Resolution 81 during the 1981 regular session proposing a constitutional amendment to the Texas Constitution authorizing certain property tax relief for owners of residence homesteads; and

WHEREAS, the citizens of the State of Texas voting on Proposition 6 on the November, 1981 general election approved the addition of Subsection (e) to Article VIII Section 1-b. of the Texas Constitution providing that any political subdivision may exempt from property taxation a percentage of the market value of residence homesteads not to exceed twenty percent (20%) of the value of the homestead; and

WHEREAS, Section 11.13 of the Texas Property Tax Code entitles an individual to an exemption from ad valorem taxation by a school district of \$140,000 of the appraised value of his or her residence homestead and an additional \$60,000 of the appraised value for qualified individuals disabled or sixty-five (65) years of age or older; and

WHEREAS, pursuant to legislative action, the School Board of the Houston Independent School District at its meeting on August 21, 1980 approved an additional \$5,000 exemption from ad valorem taxation of the appraised value of the residence homestead for homeowners sixty-five (65) years of age or older or disabled;

NOW, THEREFORE, BE IT

RESOLVED AND ORDAINED by the School Board of the Houston Independent School District that the Board adopts for tax year 2026 the homestead tax exemptions set forth below for residents of the Houston Independent School District and who qualify for such exemptions, in accordance with Section 11.13 of the Property Tax Code, State of Texas; and be it further

RESOLVED AND ORDAINED that in addition to the mandated exemption from ad valorem taxation of \$140,000 of the appraised value of the residence homestead of each qualified homeowner, the exemption from ad valorem taxation of the mandated \$60,000 of the appraised value of the residence homestead and the Board granted \$5,000 of the appraised value of the residence homestead of each qualified resident owner who is sixty-five (65) years of age or older and is fully qualified for the entire

exemption or who is disabled and qualified for disability benefits; that the School Board establishes the voluntary percentage homestead tax exemption granted each qualified resident owner of a homestead exemption from ad valorem taxation an amount equal to twenty percent (20%) of the appraised value of the residence homestead for tax year 2026, making a total exemption of twenty percent (20%) of the appraised value of the individual residence plus \$205,000 for qualified homeowners sixty-five (65) years of age or older or disabled, with such sixty-five (65) years of age or older or disabled exemptions to be prorated, if applicable, in accordance with the Texas Property Tax Code; and a total residence homestead exemption of twenty percent (20%) of the appraised value of the individual residence plus \$140,000 for other qualified homeowners.

PASSED, APPROVED, AND ADOPTED this 11th day of June, 2026.

HOUSTON INDEPENDENT SCHOOL DISTRICT

By _____
President
School Board

ATTEST:

Secretary
School Board