

**Explanatory Statements for the May 7, 2022  
Constitutional Amendment Election**

**Proposition Number 1  
(SJR 2)**

**SJR 2** proposes a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of property taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled in order to reflect any statutory reduction in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the person's homestead from the preceding tax year.

The proposed amendment will appear on the ballot as follows: **“The constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead.”**

**Proposition Number 2  
(SJR 2)**

**SJR 2** proposes a constitutional amendment increasing the amount of the residence homestead exemption from property taxes for public school purposes from \$25,000 to \$40,000.

The proposed amendment will appear on the ballot as follows: **“The constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes from \$25,000 to \$40,000.”**