

TEXAS HOUSE OF REPRESENTATIVES

RQ-0594-KP**BRAD BUCKLEY, D.V.M.***State Representative • District 54*

April 14, 2025

Office of the Texas Attorney General
PO Box 12548
Austin, TX 78711
ATTN: Government Relations

RE: Village of Salado Local Option Homestead Exemption

The attached letter from the Mayor of the Village of Salado (Bell County) details a past adoption of a Local Option Homestead Exemption (LOHE). On their behalf, I am respectfully requesting a review of this statute and a ruling from your office on whether it would be lawful for them to reduce that LOHE.

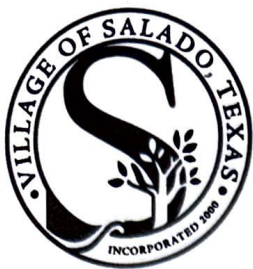
For additional context or information on the specifics within Salado, their Village Administrator, Manuel De La Rosa or their Mayor, Bert Henry, would be available to you at 254-947-5060.

I appreciate your assistance with this municipality's request.

Most sincerely,

A handwritten signature in black ink that reads "Brad Buckley".

Brad Buckley, DVM
Chairman, House Committee on Public Education
State Representative, Texas House District 54
Proudly serving Bell County



Village of Salado

301 N. Stagecoach Rd., P.O. Box 219, Salado, Texas, 76571
Phone: (254) 947-5060 - Fax: (254) 947-5061

Bert Henry, Mayor - Rodney Bell, Mayor Pro-Tem
Aldermen - D. Jasen Graham, Zach Hurst, Michael MacDonald
Manuel De La Rosa, Village Administrator

April 1, 2025

The Honorable Brad Buckley
State Representative – District 54
Chairman, House Public Education Committee and Select Committee on Educational Opportunity and
Enrichment
State Capitol
Room E2.510
P.O. Box 2910
Austin, Texas 78768

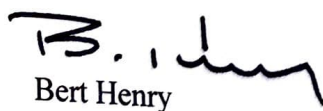
Subject: Whether the Village of Salado may reduce the Local Option Homestead Exemption

Representative Buckley,

The Village of Salado, Texas (the “Village”) appreciates your time and consideration of a matter that is very important to the Village and its residents. The Village respectfully requests that, pursuant to your authority under Texas Government Code § 702.042(b)(7), you request an opinion from the Attorney General of Texas regarding the following question of public interest:

The Village has adopted a Local Option Homestead Exemption (“LOHE”) which was in place in 2022. Pursuant to Tax Code § 11.13(N-1), a LOHE in place in 2022 cannot be repealed until the December 2027 expiration of § 11.13(N-1). During the May 5, 2025 election, voters in the Village will consider a petition pursuant to Tax Code § 26.075(c) to call a special tax election to reduce the tax rate adopted by the Village Board of Aldermen for the Fiscal Year 2024-25 to the voter-approval tax rate. If adopted by the voters, the petition will reduce the Village’s property tax rate from \$0.4860 per \$100 of valuation to \$0.3612 per \$100 of valuation. If the voters approve the petition to reduce the Village’s adopted tax rate to the voter-approval tax rate, in order to fund essential municipal services including the provision of police protection, may the Village reduce the LOHE for Fiscal Year 2025-26?

Sincerely,


Bert Henry
Mayor, Village of Salado