

By: Larson

H.J.R. No. 44

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to provide that if in a tax year the owner of property disputes the
3 appraisal of the property and the appraised value is lowered as a
4 result, the appraisal entity may not increase the appraised value
5 of the property in the next tax year in which the property is
6 appraised by more than a specified percentage.

7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

8 SECTION 1. Section 1, Article VIII, Texas Constitution, is
9 amended by adding Subsection (m) to read as follows:

10 (m) Notwithstanding Subsections (a), (b), and (i) of this
11 section, the Legislature by general law may provide that if in a tax
12 year the owner of property disputes the appraisal of the property
13 for ad valorem tax purposes and the appraised value is lowered as a
14 result, the appraisal entity may not increase the appraised value
15 of the property in the next tax year in which the property is
16 appraised by an amount that exceeds five percent, or a greater
17 percentage as specified by the general law, of the appraised value
18 of the property in the tax year in which the appraised value is
19 lowered.

20 SECTION 2. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 2, 2021.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment to authorize the
24 legislature to provide that if in a tax year the owner of property

1 disputes the appraisal of the property and the appraised value is
2 lowered as a result, the appraisal entity may not increase the
3 appraised value of the property in the next tax year in which the
4 property is appraised by more than a specified percentage."