

By: Ogden

S.J.R. No. 9

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing a state property
2 tax for public education, prohibiting school district property
3 taxes for maintenance purposes, and authorizing a school district
4 property tax for educational enrichment.

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

6 SECTION 1. Section 1-e, Article VIII, Texas Constitution,
7 is amended to read as follows:

8 Sec. 1-e. Except as provided by Section 3-a, Article VII, of
9 this constitution, no ~~[No]~~ State ad valorem taxes shall be levied
10 upon any property within this State.

11 SECTION 2. Article VII, Texas Constitution, is amended by
12 adding Section 3-a to read as follows:

13 Sec. 3-a. (a) Ad valorem taxes may be imposed by the
14 legislature, at a rate not to exceed \$1.00 for each \$100 of taxable
15 value, for elementary and secondary public free school purposes on
16 real property and tangible personal property not otherwise exempted
17 by this constitution or by the legislature under the authority of
18 this constitution.

19 (b) Notwithstanding Section 23, Article VIII, of this
20 constitution, the legislature may provide for the appraisal of
21 property subject to state ad valorem taxes, for the equalization of
22 the taxable values of that property, and for the collection of the
23 state ad valorem taxes imposed on that property.

24 (c) State ad valorem taxes shall be assessed on the

1 valuation of property subject to those taxes as determined by the
2 appraisal officials in the county in which the property is located.
3 If an appraisal official uses generally accepted appraisal
4 standards and practices to appraise property subject to the state
5 ad valorem tax and the valuation of the property subject to that tax
6 conforms to or is equalized by the local appraisal review process to
7 conform to the accepted standards and practices, the assessment of
8 a state ad valorem tax on that valuation is not invalid. This
9 subsection expires at the end of the 2005 ad valorem tax year.

10 SECTION 3. Section 3, Article VII, Texas Constitution, is
11 amended by amending Subsections (d) and (e) and adding Subsections
12 (f)-(i) to read as follows:

13 (d) The Legislature may provide for the formation of school
14 districts by general laws, and all such school districts may
15 embrace parts of two or more counties.

16 ~~[(e)]~~ The Legislature by general law may provide ~~[shall be~~
17 ~~authorized to pass laws for the assessment and collection of taxes~~
18 ~~in all school districts and]~~ for the management and control of the
19 public ~~[school or]~~ schools of such districts.

20 (e) A school district may impose an ad valorem tax on
21 taxable property in the district for the purpose of providing an
22 enriched educational program. The rate of the enrichment tax may
23 not exceed \$0.15 for each \$100 of taxable value. The Legislature
24 may provide state funding to supplement the yield of a tax levied
25 under this subsection.

26 (f) The Legislature may provide for school districts to
27 impose an additional ad valorem tax on all taxable property in the

district~~[, whether such districts are composed of territory wholly within a county or in parts of two or more counties, and the Legislature may authorize an additional ad valorem tax to be levied and collected within all school districts for the further maintenance of public free schools, and]~~ for the erection and equipment of school buildings.

(g) A school district may not impose a tax under Subsection (e) or (f) of this section unless the tax is approved by ~~[therein, provided that]~~ a majority of the qualified voters of the district voting at an election to be held for that purpose~~[, shall approve the tax]~~.

(h) The Legislature may pass laws for the creation of junior college districts, the management and control of those districts, and the imposition of ad valorem taxes in those districts. A junior college district may not impose a tax under this subsection unless the tax is approved by a majority of the qualified voters of the district voting at an election held for that purpose. A junior college district is not a school district for purposes of this section.

(i) An ad valorem tax approved by the voters of a junior college district under this section before November 2, 2004, is not affected by the amendment of this section approved by the voters at an election held on November 2, 2004, and the junior college district is not required to hold a new election to authorize the existing tax. This subsection expires January 1, 2005.

SECTION 4. Section 3-b, Article VII, Texas Constitution, is amended to read as follows:

1 Sec. 3-b. No tax for the enrichment [~~maintenance~~] of public
2 free schools voted in any independent school district and no tax for
3 the maintenance of a junior college voted by a junior college
4 district, nor any bonds voted in any such district, but unissued,
5 shall be abrogated, cancelled, or invalidated by change of any kind
6 in the boundaries thereof. After any change in boundaries, the
7 governing body of any such district, without the necessity of an
8 additional election, shall have the power to assess, levy, and
9 collect ad valorem taxes on all taxable property within the
10 boundaries of the district as changed, for the purposes of the
11 enrichment [~~maintenance~~] of public free schools or the maintenance
12 of a junior college, as the case may be, and the payment of
13 principal of and interest on all bonded indebtedness outstanding
14 against, or attributable, adjusted, or allocated to, such district
15 or any territory therein, in the amount, at the rate, or not to
16 exceed the rate, and in the manner authorized in the district prior
17 to the change in its boundaries, and further in accordance with the
18 laws under which all such bonds, respectively, were voted; and such
19 governing body also shall have the power, without the necessity of
20 an additional election, to sell and deliver any unissued bonds
21 voted in the district prior to any such change in boundaries, and to
22 assess, levy, and collect ad valorem taxes on all taxable property
23 in the district as changed, for the payment of principal of and
24 interest on such bonds in the manner permitted by the laws under
25 which such bonds were voted. In those instances where the
26 boundaries of any such independent school district are changed by
27 the annexation of, or consolidation with, one or more whole school

1 districts, the taxes to be levied for the purposes hereinabove
2 authorized may be in the amount or at not to exceed the rate
3 theretofore voted in the district having at the time of such change
4 the greatest scholastic population according to the latest
5 scholastic census and only the unissued bonds of such district
6 voted prior to such change, may be subsequently sold and delivered
7 and any voted, but unissued, bonds of other school districts
8 involved in such annexation or consolidation shall not thereafter
9 be issued.

10 SECTION 5. This proposed constitutional amendment shall be
11 submitted to the voters at an election to be held November 2, 2004.
12 The ballot shall be printed to permit voting for or against the
13 proposition: "The constitutional amendment authorizing a state
14 property tax for public education, prohibiting school district
15 property taxes for maintenance purposes, and authorizing a school
16 district property tax for educational enrichment."