

By: Ogden

S.J.R. No. 9

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment authorizing a uniform  
3 statewide property tax for public education, abolishing school  
4 district property taxes for maintenance purposes, and authorizing a  
5 limited school district property tax for educational enrichment if  
6 approved by the voters of the district.

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

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

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

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

15 Sec. 3-a. (a) The legislature by general law may authorize  
16 the state to impose a uniform ad valorem tax for elementary and  
17 secondary public free school purposes on all taxable property at a  
18 rate not to exceed \$1.00 for each \$100 of taxable value.

19 (b) During each regular legislative session, the  
20 legislature by general law, including a provision in a general  
21 appropriations act, shall establish the rate of the uniform state  
22 ad valorem tax for the current tax year and for the following tax  
23 year. The tax rate must be the same for each of those tax years.  
24 For the two tax years for which the legislature establishes a tax

1 rate, the tax rate may not exceed the rate that when applied to the  
2 taxable value of property subject to state ad valorem taxes for the  
3 first of the two tax years, less new property value as defined by  
4 general law, would levy for that tax year an amount of state ad  
5 valorem taxes that exceeds 105 percent of the amount of state ad  
6 valorem taxes levied for the tax year preceding the preceding tax  
7 year.

8 (c) Notwithstanding Section 23, Article VIII, of this  
9 constitution, the legislature may provide for the appraisal of  
10 property subject to the uniform state ad valorem tax, for the  
11 equalization of the taxable values of that property, and for the  
12 collection of the state ad valorem taxes imposed on that property.

13 (c-1) The uniform state ad valorem tax shall be assessed on  
14 the valuation of property subject to the tax as determined by the  
15 appraisal officials in the county in which the property is located.  
16 If an appraisal official uses generally accepted appraisal  
17 standards and practices to appraise property subject to the uniform  
18 state ad valorem tax and the valuation of the property subject to  
19 that tax conforms to or is equalized by the local appraisal review  
20 process to conform to the accepted standards and practices, the  
21 assessment of a state ad valorem tax on that valuation is not  
22 invalid. This subsection expires at the end of the 2006 ad valorem  
23 tax year.

24 (d) Notwithstanding Subsection (a) of this section, the  
25 legislature by general law may authorize the governing body of a  
26 school district to use revenue of the district, including proceeds  
27 from a uniform ad valorem tax imposed under Subsection (a), to

1 provide relief from the uniform ad valorem tax imposed on residence  
2 homesteads in the school district.

3 (e) For the 2006 and 2007 tax years, the legislature by  
4 general law may establish the rate of the uniform state ad valorem  
5 tax at a rate not to exceed \$1.00 for each \$100 of taxable value.  
6 This subsection expires January 1, 2008.

7 SECTION 3. Section 3, Article VII, Texas Constitution, is  
8 amended by amending Subsection (e) and adding Subsections (f)  
9 through (i) to read as follows:

10 (e) The Legislature shall be authorized to pass laws for the  
11 assessment and collection of taxes in all school districts and for  
12 the management and control of the public school or schools of such  
13 districts, whether such districts are composed of territory wholly  
14 within a county or in parts of two or more counties.

15 (f) A school district, as provided by general law, may  
16 impose an ad valorem tax on taxable property in the district for the  
17 purpose of providing an enriched educational program. The rate of  
18 the enrichment tax may not exceed 15 cents for each \$100 of taxable  
19 value. A school district may not impose a tax under this subsection  
20 unless the tax is approved by the qualified voters of the district  
21 voting at an election to be held for that purpose. An election held  
22 before January 1, 2006, to authorize an ad valorem tax for the  
23 maintenance of the public schools of a school district does not  
24 authorize the imposition of an enrichment tax under this  
25 subsection.

26 (g) The [~~7, and the~~] Legislature may authorize an additional  
27 ad valorem tax to be levied and collected within all school

1 districts [~~for the further maintenance of public free schools, and~~  
2 for the erection and equipment of school buildings therein;  
3 provided that a majority of the qualified voters of the district  
4 voting at an election to be held for that purpose, shall approve the  
5 tax.

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

14 (i) An ad valorem tax approved by the voters of a junior  
15 college district under this section before November 8, 2005, is not  
16 affected by the amendment of this section approved by the voters at  
17 an election held on November 8, 2005, and the junior college  
18 district is not required to hold a new election to authorize the  
19 existing tax. This subsection expires January 1, 2006.

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

22 Sec. 3-b. No tax for the enrichment [~~maintenance~~] of public  
23 free schools voted in any independent school district and no tax for  
24 the maintenance of a junior college voted by a junior college  
25 district, nor any bonds voted in any such district, but unissued,  
26 shall be abrogated, cancelled, or invalidated by change of any kind  
27 in the boundaries thereof. After any change in boundaries, the

1 governing body of any such district, without the necessity of an  
2 additional election, shall have the power to assess, levy, and  
3 collect ad valorem taxes on all taxable property within the  
4 boundaries of the district as changed, for the purposes of the  
5 enrichment [~~maintenance~~] of public free schools or the maintenance  
6 of a junior college, as the case may be, and the payment of  
7 principal of and interest on all bonded indebtedness outstanding  
8 against, or attributable, adjusted, or allocated to, such district  
9 or any territory therein, in the amount, at the rate, or not to  
10 exceed the rate, and in the manner authorized in the district prior  
11 to the change in its boundaries, and further in accordance with the  
12 laws under which all such bonds, respectively, were voted; and such  
13 governing body also shall have the power, without the necessity of  
14 an additional election, to sell and deliver any unissued bonds  
15 voted in the district prior to any such change in boundaries, and to  
16 assess, levy, and collect ad valorem taxes on all taxable property  
17 in the district as changed, for the payment of principal of and  
18 interest on such bonds in the manner permitted by the laws under  
19 which such bonds were voted. In those instances where the  
20 boundaries of any such independent school district are changed by  
21 the annexation of, or consolidation with, one or more whole school  
22 districts, the taxes to be levied for the purposes hereinabove  
23 authorized may be in the amount or at not to exceed the rate  
24 theretofore voted in the district having at the time of such change  
25 the greatest scholastic population according to the latest  
26 scholastic census and only the unissued bonds of such district  
27 voted prior to such change, may be subsequently sold and delivered

1 and any voted, but unissued, bonds of other school districts  
2 involved in such annexation or consolidation shall not thereafter  
3 be issued.

4 SECTION 5. Section 1-j, Article VIII, Texas Constitution,  
5 is amended by adding Subsections (d) and (e) to read as follows:

6 (d) Property described by Subsection (a) of this section is  
7 not exempt from the uniform state ad valorem tax imposed for  
8 elementary and secondary public free school purposes unless  
9 expressly exempted by a general law enacted after January 1, 2005.

10 (e) Notwithstanding Subsection (d) of this section,  
11 property described by Subsection (a) of this section that is held at  
12 a location at which property described by that subsection was  
13 exempt from taxation by a school district in the 2005 tax year is  
14 exempt from the uniform state ad valorem tax imposed for elementary  
15 and secondary public free school purposes.

16 SECTION 6. This proposed constitutional amendment shall be  
17 submitted to the voters at an election to be held November 8, 2005.  
18 The ballot shall be printed to permit voting for or against the  
19 proposition: "The constitutional amendment authorizing a uniform  
20 statewide property tax for public education, abolishing school  
21 district property taxes for maintenance purposes, and authorizing a  
22 limited school district property tax for educational enrichment if  
23 approved by the voters of the district."