

By: Parker

H.J.R. No. 82

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to permit the voters of a county to allow county and any municipal
3 ad valorem taxes to be imposed on certain real property on the basis
4 of a five-year average taxable value.

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

6 SECTION 1. Article VIII, Texas Constitution, is amended by
7 adding Section 25 to read as follows:

8 Sec. 25. Notwithstanding any other provision of this
9 article, the legislature by general law may authorize the
10 commissioners court of a county, on receipt of a petition signed by
11 a number of registered voters of the county equal to at least 10
12 percent of the number of voters of the county who voted in the most
13 recent gubernatorial election, to call an election in the county to
14 permit the voters to determine whether to allow an owner of real
15 property in the county to require that county and any municipal ad
16 valorem taxes be assessed on the owner's real property on the basis
17 of a five-year average of the property's taxable value. A general
18 law enacted under this section may prescribe procedures for the
19 administration of this section and may prescribe sanctions to
20 enforce those procedures. A general law enacted under this section
21 may not apply to the taxation of land assessed as agricultural land
22 under Section 1-d of this article or taxed as open-space land under
23 Section 1-d-1 of this article.

24 SECTION 2. This proposed constitutional amendment shall be

1 submitted to the voters at an election to be held November 6, 2007.
2 The ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment authorizing the
4 legislature to permit the voters of a county to allow an owner of
5 real property other than land appraised for agricultural use or
6 timber production to require that county and any municipal ad
7 valorem taxes be imposed on the real property on the basis of a
8 five-year average of the property's taxable value."