

By: Geren

H.J.R. No. 108

A JOINT RESOLUTION

1 proposing a constitutional amendment allowing for ad valorem
2 taxation administered by the comptroller; relying on self-reports;
3 sales disclosure by taxpayers; abolition of central appraisal
4 districts and all related functions; and requiring a statewide
5 referendum before the legislature may impose a real estate transfer
6 fee or tax.

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

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

10 (b) All real property and tangible personal property in this
11 State, unless exempt as required or permitted by this Constitution,
12 whether owned by natural persons or corporations, other than
13 municipal, shall be taxed in proportion to its value as determined
14 by rendition and adjusted, which shall be ascertained as may be
15 provided by law. The Legislature may provide by law for a procedure
16 of value determined by rendition and adjustment. The procedure may
17 include a rendition by a taxpayer of a good faith estimate of value
18 and a review or audit to determine whether the good faith estimate
19 represents the market value of the property. The Legislature may
20 implement review and appeal procedures through the state.

21 SECTION 2. Article VIII, Section 18, Texas Constitution, is
22 amended to read as follows:

23 (a) The Legislature shall provide for equalizing, as near as
24 may be, the valuation by rendition and adjustment of all property

1 subject to ~~[or rendered for]~~ taxation, and may also provide for the
2 classification of all lands with reference to their value in the
3 several counties.

4 (b) A single determination of valuation by rendition and
5 adjustment ~~[appraisal]~~ within each county of all property subject
6 to ad valorem taxation by the county and all other taxing units
7 located therein shall be provided by general law. ~~[The~~
8 ~~Legislature, by general law, may authorize appraisals outside a~~
9 ~~county when political subdivisions are situated in more than one~~
10 ~~county or when two or more counties elect to consolidate appraisal~~
11 ~~services.]~~

12 (c) ~~[The Legislature, by general law, shall provide for a~~
13 ~~single board of equalization for each appraisal entity consisting~~
14 ~~of qualified persons residing within the territory appraised by~~
15 ~~that entity. Members of the board of equalization may not be~~
16 ~~elected officials of the county or of the governing body of a taxing~~
17 ~~unit.]~~

18 ~~[(d)]~~ The Legislature shall prescribe by general law the
19 methods, timing, and administrative process for implementing the
20 requirements of this section ~~[and for procedures for valuation by~~
21 ~~rendition and adjustment]~~.

22 SECTION 3. Article VIII, Section 25, Texas Constitution is
23 added to read as follows:

24 (a) A general law enacted by the legislature that imposes a
25 tax on the transfer of real estate must provide that the law
26 imposing the tax not take effect until approved by a majority of the
27 registered voters voting in a statewide referendum held on the

1 question of imposing the tax. The referendum must specify the rate
2 of the tax that will apply to the transfer of real estate.

3 (b) The amendments to Article VIII, of this constitution
4 takes effect on the date of the official canvass of returns showing
5 adoption of the amendment and applies beginning with the tax year
6 that begins January 1, 2008.

7 SECTION 4. The following temporary provision is added to
8 the Texas Constitution:

9 TEMPORARY PROVISION. (a) This temporary provision applies
10 to the constitutional amendment proposed by the 80th Legislature,
11 Regular Session, 2007, authorizing the legislature to abolish
12 central appraisal districts and requiring a statewide referendum
13 before the legislature may impose a real estate transfer tax or fee
14 and expires January 1, 2009.

15 (b) The amendments to Article VIII, of this constitution
16 takes effect on the date of the official canvass of returns showing
17 adoption of the amendment and applies beginning with the tax year
18 that begins January 1, 2008.

19 SECTION 5. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 6, 2007.
21 The ballot shall be printed to permit voting for or against the
22 proposition: "The constitutional amendment authorizing the
23 legislature to abolish central appraisal districts and requiring a
24 statewide referendum before the legislature may impose a real
25 estate transfer tax or fee."