

By: Williams

S.J.R. No. 36

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to permit an owner of real property to require that ad valorem
3 taxes, other than taxes imposed for public school purposes, be
4 imposed on the property on the basis of a five-year average taxable
5 value.

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

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

9 (b-1) Notwithstanding any other provision of this article,
10 the legislature by general law may authorize an owner of real
11 property to require that, in the current tax year and the following
12 nine tax years, ad valorem taxes, other than taxes imposed for
13 general elementary or secondary public school purposes, be assessed
14 on the owner's real property on the basis of a five-year average of
15 the property's taxable value. A general law enacted under this
16 section shall prescribe procedures for the administration of this
17 section, including provisions for its implementation in stages, and
18 prescribe sanctions to enforce those procedures.

19 SECTION 2. 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 permit an owner of real property to require that ad
24 valorem taxes, other than taxes imposed for public school purposes,

1 be imposed on the real property on the basis of a five-year average
2 of the property's taxable value."