

By: Villarreal

H.J.R. No. 22

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for the ad valorem taxation of a residence homestead
3 solely on the basis of the property's value as a residence
4 homestead; and authorizing the legislature to provide that ad
5 valorem tax appraisal services in any county are under the
6 jurisdiction of the entity specified by the legislature, to provide
7 for the consolidation of ad valorem tax appraisal services, and to
8 provide for enforcement of ad valorem tax standards and procedures
9 by the specified entity.

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

11 ARTICLE 1

12 SECTION 1.01. Section 1, Article VIII, Texas Constitution,
13 is amended by adding Subsection (j) to read as follows:

14 (j) The Legislature by general law may provide for the
15 taxation of real property that is the residence homestead of the
16 property owner solely on the basis of the property's value as a
17 residence homestead, regardless of whether the residential use of
18 the property by the owner is considered to be the highest and best
19 use of the property.

20 SECTION 1.02. The constitutional amendment proposed by this
21 article shall be submitted to the voters at an election to be held
22 November 3, 2009. The ballot shall be printed to permit voting for
23 or against the proposition: "The constitutional amendment
24 authorizing the legislature to provide for the ad valorem taxation

1 of a residence homestead solely on the basis of the property's value
2 as a residence homestead."

3 ARTICLE 2

4 SECTION 2.01. Sections 18(b) and (d), Article VIII, Texas
5 Constitution, are amended to read as follows:

6 (b) A single appraisal within each county of all property
7 subject to ad valorem taxation by the county and all other taxing
8 units located therein shall be provided by general law. Appraisal
9 services for ad valorem tax purposes shall be under the
10 jurisdiction of the entity designated by general law. The
11 Legislature, by general law, may:

12 (1) authorize appraisals by the appraisal office of a
13 county outside the [a] county when political subdivisions are
14 situated in more than one county or when two or more counties elect
15 to consolidate appraisal services; and

16 (2) authorize the designated entity to require the
17 consolidation of appraisal services for two or more counties in the
18 manner required by the entity.

19 (d) Except as otherwise provided by Subsection (b) of this
20 section, the [The] Legislature shall prescribe by general law the
21 methods, timing, and administrative process for implementing the
22 requirements of this section.

23 SECTION 2.02. Section 23, Article VIII, Texas Constitution,
24 is amended to read as follows:

25 Sec. 23. (a) There shall be no statewide appraisal of real
26 property for ad valorem tax purposes; however, this subsection does
27 ~~shall~~ not preclude formula distribution of tax revenues to

1 political subdivisions of the state, the enforcement of a general
2 law enacted under Section 18(b) of this article or under Subsection
3 (b) of this section, or the consolidation of appraisal services by
4 the entity designated by the legislature under Section 18(b) of
5 this article.

6 (b) Administrative and judicial enforcement of uniform
7 standards and procedures for appraisal of property for ad valorem
8 tax purposes, as prescribed by general law, shall originate in the
9 county where the tax is imposed, except that the legislature may
10 provide by general law for exceptions to this subsection for
11 political subdivisions with boundaries extending outside the
12 county.

13 SECTION 2.03. The constitutional amendment proposed by this
14 article shall be submitted to the voters at an election to be held
15 November 3, 2009. The ballot shall be printed to permit voting for
16 or against the proposition: "The constitutional amendment
17 authorizing the legislature to provide that ad valorem tax
18 appraisal services in any county are under the jurisdiction of the
19 entity specified by the legislature, to provide for the
20 consolidation of ad valorem tax appraisal services, and to provide
21 for enforcement of ad valorem tax standards and procedures by the
22 specified entity."