

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; authorizing the legislature to authorize a single board  
5 of equalization for two or more adjoining appraisal entities that  
6 elect to provide for consolidated equalizations; and authorizing  
7 the legislature to provide for the administration and enforcement  
8 of uniform standards and procedures for appraisal of property for  
9 ad valorem tax purposes.

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

11 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

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. CONSOLIDATED BOARDS OF EQUALIZATION

4 SECTION 2.01. Section 18(c), Article VIII, Texas  
5 Constitution, is amended to read as follows:

6 (c) The Legislature, by general law, shall provide for a  
7 single board of equalization for each appraisal entity consisting  
8 of qualified persons residing within the territory appraised by  
9 that entity. The Legislature, by general law, may authorize a  
10 single board of equalization for two or more adjoining appraisal  
11 entities that elect to provide for consolidated equalizations.  
12 Members of a [~~the~~] board of equalization may not be elected  
13 officials of a [~~the~~] county or of the governing body of a taxing  
14 unit.

15 SECTION 2.02. The constitutional amendment proposed by this  
16 article shall be submitted to the voters at an election to be held  
17 November 3, 2009. The ballot shall be printed to permit voting for  
18 or against the proposition: "The constitutional amendment  
19 authorizing the legislature to authorize a single board of  
20 equalization for two or more adjoining appraisal entities that  
21 elect to provide for consolidated equalizations."

22 ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES

23 SECTION 3.01. Section 23(b), Article VIII, Texas  
24 Constitution, is amended to read as follows:

25 (b) Administrative and judicial enforcement of uniform  
26 standards and procedures for appraisal of property for ad valorem  
27 tax purposes shall be [~~as~~] prescribed by general law [~~shall~~

1 ~~originate in the county where the tax is imposed, except that the~~  
2 ~~legislature may provide by general law for political subdivisions~~  
3 ~~with boundaries extending outside the county].~~

4         SECTION 3.02. The constitutional amendment proposed by this  
5 article shall be submitted to the voters at an election to be held  
6 November 3, 2009. The ballot shall be printed to permit voting for  
7 or against the proposition: "The constitutional amendment  
8 providing for uniform standards and procedures for the appraisal of  
9 property for ad valorem tax purposes."

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I certify that H.J.R. No. 36 was passed by the House on April 27, 2009, by the following vote: Yeas 143, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.J.R. No. 36 on May 29, 2009, by the following vote: Yeas 142, Nays 0, 1 present, not voting.

\_\_\_\_\_  
Chief Clerk of the House

I certify that H.J.R. No. 36 was passed by the Senate, with amendments, on May 26, 2009, by the following vote: Yeas 31, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

RECEIVED: \_\_\_\_\_

Date

\_\_\_\_\_  
Secretary of State