

1-1 By: Otto, et al. (Senate Sponsor - Williams) H.J.R. No. 36  
1-2 (In the Senate - Received from the House April 28, 2009;  
1-3 May 1, 2009, read first time and referred to Committee on Finance;  
1-4 May 23, 2009, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 12, Nays 0; May 23, 2009,  
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.J.R. No. 36 By: Williams

1-8 HOUSE JOINT RESOLUTION

1-9 proposing a constitutional amendment authorizing the legislature  
1-10 to provide for the ad valorem taxation of a residence homestead  
1-11 solely on the basis of the property's value as a residence  
1-12 homestead; authorizing the legislature to authorize a single board  
1-13 of equalization for two or more adjoining appraisal entities that  
1-14 elect to provide for consolidated equalizations; and authorizing  
1-15 the legislature to provide for the administration and enforcement  
1-16 of uniform standards and procedures for appraisal of property for  
1-17 ad valorem tax purposes.

1-18 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

1-20 SECTION 1.01. Section 1, Article VIII, Texas Constitution,  
1-21 is amended by adding Subsection (j) to read as follows:

1-22 (j) The Legislature by general law may provide for the  
1-23 taxation of real property that is the residence homestead of the  
1-24 property owner solely on the basis of the property's value as a  
1-25 residence homestead, regardless of whether the residential use of  
1-26 the property by the owner is considered to be the highest and best  
1-27 use of the property.

1-28 SECTION 1.02. The constitutional amendment proposed by this  
1-29 article shall be submitted to the voters at an election to be held  
1-30 November 3, 2009. The ballot shall be printed to permit voting for  
1-31 or against the proposition: "The constitutional amendment  
1-32 authorizing the legislature to provide for the ad valorem taxation  
1-33 of a residence homestead solely on the basis of the property's value  
1-34 as a residence homestead."

1-35 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

1-36 SECTION 2.01. Section 18(c), Article VIII, Texas  
1-37 Constitution, is amended to read as follows:

1-38 (c) The Legislature, by general law, shall provide for a  
1-39 single board of equalization for each appraisal entity consisting  
1-40 of qualified persons residing within the territory appraised by  
1-41 that entity. The Legislature, by general law, may authorize a  
1-42 single board of equalization for two or more adjoining appraisal  
1-43 entities that elect to provide for consolidated equalizations.  
1-44 Members of a [the] board of equalization may not be elected  
1-45 officials of a [the] county or of the governing body of a taxing  
1-46 unit.

1-47 SECTION 2.02. The constitutional amendment proposed by this  
1-48 article shall be submitted to the voters at an election to be held  
1-49 November 3, 2009. The ballot shall be printed to permit voting for  
1-50 or against the proposition: "The constitutional amendment  
1-51 authorizing the legislature to authorize a single board of  
1-52 equalization for two or more adjoining appraisal entities that  
1-53 elect to provide for consolidated equalizations."

1-54 ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES

1-55 SECTION 3.01. Section 23(b), Article VIII, Texas  
1-56 Constitution, is amended to read as follows:

1-57 (b) Administrative and judicial enforcement of uniform  
1-58 standards and procedures for appraisal of property for ad valorem  
1-59 tax purposes shall be [as] prescribed by general law [shall  
1-60 originate in the county where the tax is imposed, except that the  
1-61 legislature may provide by general law for political subdivisions  
1-62 with boundaries extending outside the county].

1-63 SECTION 3.02. The constitutional amendment proposed by this

2-1 article shall be submitted to the voters at an election to be held  
2-2 November 3, 2009. The ballot shall be printed to permit voting for  
2-3 or against the proposition: "The constitutional amendment  
2-4 providing for uniform standards and procedures for the appraisal of  
2-5 property for ad valorem tax purposes."

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