

By: Williams, West  
Patrick

S.J.R. No. 48

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment authorizing the legislature  
3 to provide for the ad valorem taxation of a residence homestead  
4 solely on the basis of the property's value as a residence  
5 homestead; and authorizing the legislature to authorize a single  
6 board of equalization for two or more adjoining appraisal entities  
7 that elect to provide for consolidated equalizations.

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

9 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

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

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

18 SECTION 1.02. The constitutional amendment proposed by this  
19 article shall be submitted to the voters at an election to be held  
20 November 3, 2009. The ballot shall be printed to permit voting for  
21 or against the proposition: "The constitutional amendment  
22 authorizing the legislature to provide for the ad valorem taxation  
23 of a residence homestead solely on the basis of the property's value  
24 as a residence homestead."

1           ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

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

4           (c) The Legislature, by general law, shall provide for a  
5 single board of equalization for each appraisal entity consisting  
6 of qualified persons residing within the territory appraised by  
7 that entity. The Legislature, by general law, may authorize a  
8 single board of equalization for two or more adjoining appraisal  
9 entities that elect to provide for consolidated equalizations.

10 Members of a [~~the~~] board of equalization may not be elected  
11 officials of a [~~the~~] county or of the governing body of a taxing  
12 unit.

13           SECTION 2.02. 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 authorize a single board of  
18 equalization for two or more adjoining appraisal entities that  
19 elect to provide for consolidated equalizations."