

By: Williams

S.J.R. No. 48

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 authorize a single  
5 board of equalization for two or more adjoining appraisal entities  
6 that elect to provide for consolidated equalizations.

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

8 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

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

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

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

ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

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

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

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

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