

1-1 By: Williams S.J.R. No. 48  
1-2 (In the Senate - Filed March 13, 2009; March 31, 2009, read  
1-3 first time and referred to Committee on Finance; April 21, 2009,  
1-4 reported favorably by the following vote: Yeas 13, Nays 0;  
1-5 April 21, 2009, sent to printer.)

1-6 SENATE JOINT RESOLUTION

1-7 proposing a constitutional amendment authorizing the legislature  
1-8 to provide for the ad valorem taxation of a residence homestead  
1-9 solely on the basis of the property's value as a residence  
1-10 homestead; and authorizing the legislature to authorize a single  
1-11 board of equalization for two or more adjoining appraisal entities  
1-12 that elect to provide for consolidated equalizations.

1-13 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

1-15 SECTION 1.01. Section 1, Article VIII, Texas Constitution,  
1-16 is amended by adding Subsection (j) to read as follows:

1-17 (j) The Legislature by general law may provide for the  
1-18 taxation of real property that is the residence homestead of the  
1-19 property owner solely on the basis of the property's value as a  
1-20 residence homestead, regardless of whether the residential use of  
1-21 the property by the owner is considered to be the highest and best  
1-22 use of the property.

1-23 SECTION 1.02. The constitutional amendment proposed by this  
1-24 article shall be submitted to the voters at an election to be held  
1-25 November 3, 2009. The ballot shall be printed to permit voting for  
1-26 or against the proposition: "The constitutional amendment  
1-27 authorizing the legislature to provide for the ad valorem taxation  
1-28 of a residence homestead solely on the basis of the property's value  
1-29 as a residence homestead."

1-30 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

1-31 SECTION 2.01. Subsection (c), Section 18, Article VIII,  
1-32 Texas Constitution, is amended to read as follows:

1-33 (c) The Legislature, by general law, shall provide for a  
1-34 single board of equalization for each appraisal entity consisting  
1-35 of qualified persons residing within the territory appraised by  
1-36 that entity. The Legislature, by general law, may authorize a  
1-37 single board of equalization for two or more adjoining appraisal  
1-38 entities that elect to provide for consolidated equalizations.  
1-39 Members of a [the] board of equalization may not be elected  
1-40 officials of a [the] county or of the governing body of a taxing  
1-41 unit.

1-42 SECTION 2.02. The constitutional amendment proposed by this  
1-43 article shall be submitted to the voters at an election to be held  
1-44 November 3, 2009. The ballot shall be printed to permit voting for  
1-45 or against the proposition: "The constitutional amendment  
1-46 authorizing the legislature to authorize a single board of  
1-47 equalization for two or more adjoining appraisal entities that  
1-48 elect to provide for consolidated equalizations."

1-49 \* \* \* \* \*