

# SENATE AMENDMENTS

2<sup>nd</sup> Printing

By: Otto, Guillen, Rose, et al.

H.J.R. No. 36

## 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."

1           ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

2           SECTION 2.01. Section 18(c), Article VIII, Texas  
3 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."

**ADOPTED**

By: Williams

MAY 26 2009

A J.R. No. 36

Substitute the following for H J.R. No. 34:

By: Wilk

Attest  
Secretary of the Senate

H J.R. No. 34

A JOINT RESOLUTION

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

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

12 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

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

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16 taxation of real property that is the residence homestead of the  
17 property owner solely on the basis of the property's value as a  
18 residence homestead, regardless of whether the residential use  
19 of the property by the owner is considered to be the highest and  
20 best use of the property.

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1 amendment authorizing the legislature to provide for the ad  
2 valorem taxation of a residence homestead solely on the basis of  
3 the property's value as a residence homestead."

4 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

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

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

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

23 ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES

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

26 (b) Administrative and judicial enforcement of uniform  
27 standards and procedures for appraisal of property for ad

1 valorem tax purposes shall be [~~as~~] prescribed by general law  
2 [~~shall originate in the county where the tax is imposed,~~  
3 ~~except that the legislature may provide by general law for~~  
4 ~~political subdivisions with boundaries extending outside the~~  
5 ~~county~~].

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

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**May 28, 2009**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HJR36** by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations; and authorizing the legislature to provide for the administration and enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes.), **As Passed 2nd House**

**No fiscal implication to the State is anticipated, other than the cost of publication.**

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, SZ, MN, SD, SJS

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**May 23, 2009**

**TO:** Honorable Steve Ogden, Chair, Senate Committee on Finance

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HJR36** by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations; and authorizing the legislature to provide for the administration and enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes.), **Committee Report 2nd House, Substituted**

**No fiscal implication to the State is anticipated, other than the cost of publication.**

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, MN, SD, SJS

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**May 19, 2009**

**TO:** Honorable Steve Ogden, Chair, Senate Committee on Finance

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HJR36** by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), **As Engrossed**

**No fiscal implication to the State is anticipated**, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, MN, SD, SJS

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**March 5, 2009**

**TO:** Honorable Rene Oliveira, Chair, House Committee on Ways & Means

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HJR36** by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), **As Introduced**

**No fiscal implication to the State is anticipated, other than the cost of publication.**

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, MN, SD, SJS

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**TAX/FEE EQUITY NOTE**

**81ST LEGISLATIVE REGULAR SESSION**

**March 31, 2009**

**TO:** Honorable Rene Oliveira, Chair, House Committee on Ways & Means

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HJR36** by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), **As Introduced**

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

**Source Agencies:**

**LBB Staff:** JOB, MN