

House Joint Resolution 36
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION	SENATE VERSION	CONFERENCE
ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS	Same as House version.	
SECTION 1.01. Section 1, Article VIII, Texas Constitution, is amended by adding Subsection (j) to read as follows: <u>(j) The Legislature by general law may provide for the taxation of real property that is the residence homestead of the property owner solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.</u>	Same as House version.	
SECTION 1.02. 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 provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead."	Same as House version.	
ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION	Same as House version.	

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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."

No equivalent provision.

No equivalent provision.

SENATE VERSION

Same as House version.

Same as House version.

ARTICLE 3. UNIFORM APPRAISAL STANDARDS
AND PROCEDURES

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

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

No equivalent provision.

SECTION 3.02. 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 providing for uniform standards and procedures for the appraisal of property for ad valorem tax purposes."