

By: Duncan

S.J.R. No. 51

A JOINT RESOLUTION

1 proposing a constitutional amendment imposing a state property tax  
2 for public education, authorizing the legislature to establish for  
3 purposes of that tax a limit on the maximum appraised value of a  
4 residence homestead of 105 percent of the appraised value of the  
5 property for the preceding tax year, prohibiting school district  
6 property taxes for maintenance purposes, and authorizing school  
7 district property taxes for educational enrichment.

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

9 SECTION 1. Section 1-e, Article VIII, Texas Constitution,  
10 is amended to read as follows:

11 Sec. 1-e. Except as provided by Section 3-a, Article VII, of  
12 this constitution, no [No] State ad valorem taxes shall be levied  
13 upon any property within this State.

14 SECTION 2. Article VII, Texas Constitution, is amended by  
15 adding Section 3-a to read as follows:

16 Sec. 3-a. (a) A state ad valorem tax for elementary and  
17 secondary public free school purposes is imposed on all taxable  
18 property at a rate of \$1 for each \$100 of taxable value.

19 (b) Notwithstanding Subsection (a) of this section and  
20 Section 1, Article VIII, of this constitution, the legislature  
21 shall provide for phasing in the imposition of the state ad valorem  
22 tax over a period of five years by basing the tax rate applicable to  
23 property that has situs in a particular school district on the  
24 maintenance and operations ad valorem tax rate of the district in

1 the 2011 ad valorem tax year. This subsection expires at the end of  
2 the 2016 ad valorem tax year.

3 (c) Notwithstanding Section 23, Article VIII, of this  
4 constitution, the legislature may provide for the appraisal of  
5 property subject to state ad valorem taxes, for the equalization of  
6 the taxable values of that property, and for the collection of the  
7 state ad valorem taxes imposed on that property.

8 (d) State ad valorem taxes shall be assessed on the  
9 valuation of property subject to those taxes as determined by the  
10 appraisal officials in the county in which the property is located.  
11 If an appraisal official uses generally accepted appraisal  
12 standards and practices to appraise property subject to the state  
13 ad valorem tax and the valuation of the property subject to that tax  
14 conforms to or is equalized by the local appraisal review process to  
15 conform to the accepted standards and practices, the assessment of  
16 a state ad valorem tax on that valuation is not invalid. This  
17 subsection expires at the end of the 2012 ad valorem tax year.

18 (e) For purposes of this constitution, including Section  
19 22, Article VIII, the revenue from the state ad valorem tax imposed  
20 under this section is state tax revenue dedicated by this  
21 constitution.

22 SECTION 3. Section 3, Article VII, Texas Constitution, is  
23 amended by amending Subsections (d) and (e) and adding Subsections  
24 (f)-(i) to read as follows:

25 (d) The Legislature may provide for the formation of school  
26 districts by general laws, and all such school districts may  
27 embrace parts of two or more counties.

1           ~~[(e)]~~ The Legislature by general law may provide ~~[shall be~~  
2 ~~authorized to pass laws for the assessment and collection of taxes~~  
3 ~~in all school districts and]~~ for the management and control of the  
4 public ~~[school or]~~ schools of such districts.

5           (e) The Legislature by general law may authorize a school  
6 district to impose an ad valorem tax on taxable property in the  
7 district for the purpose of providing an enriched educational  
8 program.

9           (f) The Legislature by general law may authorize a school  
10 district to impose an additional ad valorem tax on all taxable  
11 property in the district~~[, whether such districts are composed of~~  
12 ~~territory wholly within a county or in parts of two or more~~  
13 ~~counties, and the Legislature may authorize an additional ad~~  
14 ~~valorem tax to be levied and collected within all school districts~~  
15 ~~for the further maintenance of public free schools, and]~~ for the  
16 erection and equipment of school buildings.

17           (g) A school district may not impose a tax under Subsection  
18 (e) or (f) of this section unless the tax is approved by ~~[therein,~~  
19 ~~provided that]~~ a majority of the qualified voters of the district  
20 voting at an election to be held for that purpose~~[, shall approve~~  
21 ~~the tax]~~.

22           (h) The Legislature may pass laws for the creation of junior  
23 college districts, the management and control of those districts,  
24 and the imposition of ad valorem taxes in those districts. A junior  
25 college district may not impose a tax under this subsection unless  
26 the tax is approved by a majority of the qualified voters of the  
27 district voting at an election held for that purpose. A junior

1 college district is not a school district for purposes of this  
2 section.

3 (i) An ad valorem tax approved by the voters of a junior  
4 college district under this section before November 8, 2011, is not  
5 affected by the amendment of this section approved by the voters at  
6 an election held on November 8, 2011, and the junior college  
7 district is not required to hold a new election to authorize the  
8 existing tax. This subsection expires January 1, 2012.

9 SECTION 4. Section 3-b, Article VII, Texas Constitution, is  
10 amended to read as follows:

11 Sec. 3-b. No tax for the enrichment [~~maintenance~~] of public  
12 free schools voted in any independent school district and no tax for  
13 the maintenance of a junior college voted by a junior college  
14 district, nor any bonds voted in any such district, but unissued,  
15 shall be abrogated, cancelled, or invalidated by change of any kind  
16 in the boundaries thereof. After any change in boundaries, the  
17 governing body of any such district, without the necessity of an  
18 additional election, shall have the power to assess, levy, and  
19 collect ad valorem taxes on all taxable property within the  
20 boundaries of the district as changed, for the purposes of the  
21 enrichment [~~maintenance~~] of public free schools or the maintenance  
22 of a junior college, as the case may be, and the payment of  
23 principal of and interest on all bonded indebtedness outstanding  
24 against, or attributable, adjusted, or allocated to, such district  
25 or any territory therein, in the amount, at the rate, or not to  
26 exceed the rate, and in the manner authorized in the district prior  
27 to the change in its boundaries, and further in accordance with the

1 laws under which all such bonds, respectively, were voted; and such  
2 governing body also shall have the power, without the necessity of  
3 an additional election, to sell and deliver any unissued bonds  
4 voted in the district prior to any such change in boundaries, and to  
5 assess, levy, and collect ad valorem taxes on all taxable property  
6 in the district as changed, for the payment of principal of and  
7 interest on such bonds in the manner permitted by the laws under  
8 which such bonds were voted. In those instances where the  
9 boundaries of any such independent school district are changed by  
10 the annexation of, or consolidation with, one or more whole school  
11 districts, the taxes to be levied for the purposes hereinabove  
12 authorized may be in the amount or at not to exceed the rate  
13 theretofore voted in the district having at the time of such change  
14 the greatest scholastic population according to the latest  
15 scholastic census and only the unissued bonds of such district  
16 voted prior to such change, may be subsequently sold and delivered  
17 and any voted, but unissued, bonds of other school districts  
18 involved in such annexation or consolidation shall not thereafter  
19 be issued.

20 SECTION 5. Section 1(i), Article VIII, Texas Constitution,  
21 is amended to read as follows:

22 (i) Notwithstanding Subsections (a) and (b) of this  
23 section, the Legislature by general law may limit the maximum  
24 appraised value of a residence homestead for ad valorem tax  
25 purposes in a tax year to the lesser of the most recent market value  
26 of the residence homestead as determined by the appraisal entity  
27 or, for purposes of ad valorem taxation by the State under Section

1 3-a, Article VII, of this constitution, 105 [110] percent, or a  
2 greater percentage, of the appraised value of the residence  
3 homestead for the preceding tax year or, for purposes of ad valorem  
4 taxation by a political subdivision of this State, 110 percent, or a  
5 greater percentage, of the appraised value of the residence  
6 homestead for the preceding tax year. A limitation on appraised  
7 values authorized by this subsection:

8 (1) takes effect as to a residence homestead on the  
9 later of the effective date of the law imposing the limitation or  
10 January 1 of the tax year following the first tax year the owner  
11 qualifies the property for an exemption under Section 1-b of this  
12 article; and

13 (2) expires on January 1 of the first tax year that  
14 neither the owner of the property when the limitation took effect  
15 nor the owner's spouse or surviving spouse qualifies for an  
16 exemption under Section 1-b of this article.

17 SECTION 6. The following temporary provision is added to  
18 the Texas Constitution:

19 TEMPORARY PROVISION. (a) This temporary provision applies to  
20 the constitutional amendment proposed by the 82nd Legislature,  
21 Regular Session, 2011, imposing a state property tax for public  
22 education, authorizing the legislature to establish for purposes of  
23 that tax a limit on the maximum appraised value of a residence  
24 homestead of 105 percent of the appraised value of the property for  
25 the preceding tax year, prohibiting school district property taxes  
26 for maintenance purposes, and authorizing school district property  
27 taxes for educational enrichment.

1       (b) The amendment takes effect January 1, 2012.

2       (c) This temporary provision expires January 1, 2013.

3       SECTION 7. This proposed constitutional amendment shall be  
4 submitted to the voters at an election to be held November 8, 2011.  
5 The ballot shall be printed to permit voting for or against the  
6 proposition: "The constitutional amendment imposing a state  
7 property tax for public education, authorizing the legislature to  
8 establish for purposes of that tax a limit on the maximum appraised  
9 value of a residence homestead of 105 percent of the appraised value  
10 of the property for the preceding tax year, prohibiting school  
11 district property taxes for maintenance purposes, and authorizing  
12 school district property taxes for educational enrichment."