

By: Larson

H.J.R. No. 30

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature
2 to limit the maximum appraised value of property for ad valorem tax
3 purposes in a tax year if in the preceding tax year the owner of the
4 property disputed the appraisal of the property and the appraised
5 value was lowered as a result.

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

7 SECTION 1. Section 1, Article VIII, Texas Constitution, is
8 amended by adding Subsection (k) to read as follows:

9 (k) Notwithstanding Subsections (a), (b), and (i) of this
10 section, the Legislature by general law may limit the maximum
11 appraised value of property for ad valorem tax purposes in a tax
12 year to 105 percent, or a greater percentage, of the appraised value
13 of the property for the preceding tax year if in the preceding tax
14 year the owner of the property disputed the appraisal of the
15 property and the appraised value was lowered as a result.

16 SECTION 2. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 7, 2017.
18 The ballot shall be printed to permit voting for or against the
19 proposition: "The constitutional amendment to authorize the
20 legislature to limit the maximum appraised value of property for ad
21 valorem tax purposes in a tax year if in the preceding tax year the
22 owner of the property disputed the appraisal of the property and the
23 appraised value was lowered as a result."