86R455 SMH-D

By:  Hinojosa S.J.R. No. 31

A JOINT RESOLUTION

proposing a constitutional amendment relating to the effect of a sale of property on the tax lien on the property to secure the payment of ad valorem taxes, penalties, and interest imposed on the property as a result of the addition to the appraisal roll of property or property value that was erroneously exempted in a prior year.

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

SECTION 1.  Section 15, Article VIII, Texas Constitution, is amended to read as follows:

Sec. 15.  (a) The annual assessment made upon landed property shall be a special lien thereon; and all property, both real and personal, belonging to any delinquent taxpayer shall be liable to seizure and sale for the payment of all the taxes and penalties due by such delinquent; and such property may be sold for the payment of the taxes and penalties due by such delinquent, under such regulations as the Legislature may provide.

(b)  Notwithstanding Subsection (a) of this section, the Legislature by general law may provide that if the appraisal entity adds property or property value that was erroneously exempted in a prior year to the appraisal roll, a tax lien may not be enforced against the property to secure the payment of any taxes, penalties, or interest imposed for that year on the property as a result of the addition of the property or property value if, after the date of that year on which the lien for the taxes imposed for that year attached, the property was sold in an arm's-length transaction to a person who was not related to the seller.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment relating to the effect of a sale of property on the tax lien on the property to secure the payment of ad valorem taxes, penalties, and interest imposed on the property as a result of the addition to the appraisal roll of property or property value that was erroneously exempted in a prior year."