

By: Patterson

H.J.R. No. 65

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for the assessment of ad valorem taxes on real property
3 on the basis of the lesser of the appraised value of the property or
4 the average appraised value of the property over a specified time
5 period and authorizing exceptions to the assessment of those taxes
6 based on that method.

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

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

10 (b-1) Notwithstanding any other provision of this article,
11 the legislature by general law may provide that ad valorem taxes be
12 assessed on real property for a year on the basis of the lesser of
13 the appraised value of the property for that year or the average
14 appraised value of the property during the five-year period ending
15 with the year for which the taxes are assessed. A general law
16 enacted under this subsection may provide for the exclusion under
17 circumstances determined by the legislature of one or more years
18 from the period used to calculate the average appraised value,
19 including if the appraised value of the property decreases
20 significantly in a year. A general law enacted under this
21 subsection may prescribe procedures for the administration of this
22 subsection, including provisions for its implementation in stages.

23 SECTION 2. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 5, 2019.

1 The ballot shall be printed to permit voting for or against the
2 proposition: "The constitutional amendment authorizing the
3 legislature to provide for the assessment of ad valorem taxes on
4 real property on the basis of the lesser of the appraised value of
5 the property or the average appraised value of the property for the
6 most recent five years and authorizing exceptions to the assessment
7 of those taxes based on that method."