

By: Hinojosa

S.J.R. No. 31

A JOINT RESOLUTION

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

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

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

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

17 (b) Notwithstanding Subsection (a) of this section, the
18 Legislature by general law may provide that if the appraisal entity
19 adds property or property value that was erroneously exempted in a
20 prior year to the appraisal roll, a tax lien may not be enforced
21 against the property to secure the payment of any taxes, penalties,
22 or interest imposed for that year on the property as a result of the
23 addition of the property or property value if, after the date of
24 that year on which the lien for the taxes imposed for that year

1 attached, the property was sold in an arm's-length transaction to a
2 person who was not related to the seller.

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