

By: Davis

H.J.R. No. 81

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to permit certain political subdivisions to adopt a temporary  
3 limitation on the appraised value for taxation of certain real  
4 property located in specified areas.

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

6 SECTION 1. Article VIII, Texas Constitution, is amended by  
7 adding Section 1-a-1 to read as follows:

8 Sec. 1-a-1. (a) Notwithstanding Sections 1(a) and (b) of this  
9 article, and Section 56, Article III, of this constitution, the  
10 legislature by local law may authorize the governing body of one or  
11 more political subdivisions to adopt a temporary limitation on the  
12 appraised value for taxation by the political subdivision of one or  
13 more types of real property located in certain areas specified by  
14 law. Property subject to the limitation shall be taxed at the  
15 lesser of the appraised value of the property as otherwise  
16 determined by law or the appraised value of the property for the tax  
17 year preceding the tax year in which the limitation first applies.

18 (b) A law enacted under this section:

19 (1) must specify one or more areas to which the  
20 appraisal limitation authorized by this section applies;

21 (2) must prescribe the period for which the limitation  
22 applies, which may not be longer than 15 consecutive tax years;

23 (3) must prescribe the types of real property to which  
24 the limitation applies;

1           (4) may prescribe additional eligibility requirements  
2 for the limitation; and

3           (5) may prescribe procedures for the administration of  
4 the limitation.

5           (c) Section 57, Article III, Texas Constitution, does not  
6 apply to a local law authorized by this section.

7           (d) This section expires January 1, 2038.

8           SECTION 2. This proposed constitutional amendment shall be  
9 submitted to the voters at an election to be held November 2, 2021.  
10 The ballot shall be printed to permit voting for or against the  
11 proposition: "The constitutional amendment to authorize the  
12 legislature to permit certain political subdivisions to adopt a  
13 temporary limitation on the appraised value for taxation of certain  
14 real property located in specified areas."