88R11640 DRS-D

By:  Tepper H.J.R. No. 173

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to permit the owner of a parcel of real property that is located in more than one county to elect to have the property appraised for ad valorem taxation by the appraising entity for one of those counties.

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

SECTION 1.  Section 18(b), Article VIII, Texas Constitution, is amended to read as follows:

(b)  A single appraisal within each county of all property subject to ad valorem taxation by the county and all other taxing units located therein shall be provided by general law.  The Legislature, by general law, may authorize appraisals outside a county when political subdivisions are situated in more than one county, [~~or~~] when two or more counties elect to consolidate appraisal services, or when a parcel of real property is located in more than one county. The Legislature by general law may permit an owner of a parcel of real property that is located in more than one county to elect to have the property appraised for ad valorem taxation by the appraisal entity for any county in which a portion of the parcel is located.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 2023. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to permit the owner of a parcel of real property that is located in more than one county to elect to have the property appraised for ad valorem taxation by the appraising entity for one of those counties."