

By: Tepper

H.J.R. No. 173

A JOINT RESOLUTION

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

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

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

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

21 SECTION 2. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 7, 2023.
23 The ballot shall be printed to permit voting for or against the
24 proposition: "The constitutional amendment to authorize the

1 legislature to permit the owner of a parcel of real property that is
2 located in more than one county to elect to have the property
3 appraised for ad valorem taxation by the appraising entity for one
4 of those counties."