

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SJR 28
Version:	INT
Request No.	2527
Author:	Sen. Bergstrom
Date:	01/13/2026

Bill Analysis

SJR 28 submits to a vote of the people a constitutional amendment that directs county boards of equalization to calculate the revenue neutral rate for ad valorem tax for each taxing jurisdiction. The SJR directs the county assessor to include the revenue neutral rate on the tax rolls of the county and prohibits the millage rate from exceeding the revenue neutral rate unless a resolution or ordinance has been approved by the governing body of the jurisdiction. The hearing for such a resolution or ordinance shall be announced no later than July 1. Notice of the hearing shall be published 10 days prior to the public meeting. The county clerk shall notify each taxpayer in the county 10 days prior to the public meeting as well. The meeting shall be held no later than August 15. Adoption of the new millage rate shall require a majority vote of the board. The provisions of this SJR shall be effective January 1, 2028.

Prepared by: Kalen Taylor