

AN ACT

relating to the appraisal for ad valorem tax purposes of real property that includes certain improvements used for the noncommercial production of food for personal consumption.

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

SECTION 1. Section 23.014, Tax Code, is amended to read as follows:

Sec. 23.014. EXCLUSION OF PROPERTY AS REAL PROPERTY. Except as provided by Section 23.24(b), in determining the market value of real property, the chief appraiser shall analyze the effect on that value of, and exclude from that value the value of, any:

(1) tangible personal property, including trade fixtures;

(2) intangible personal property; ~~or~~

(3) chicken coops or rabbit pens used for the noncommercial production of food for personal consumption; or

(4) other property that is not subject to appraisal as real property.

SECTION 2. This Act applies only to the appraisal of property for a tax year beginning on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2022.

President of the Senate

Speaker of the House

I certify that H.B. No. 2535 was passed by the House on May 6, 2021, by the following vote: Yeas 141, Nays 1, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2535 was passed by the Senate on May 27, 2021, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor