

By: Thompson of Brazoria

H.B. No. 3795

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the appraisal and ad valorem taxation of Type 1  
3 Municipal Solid Waste Landfills.

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

5 SECTION 1. Chapter 23, Tax Code is amended by adding Section  
6 23.27 to read as follows:

7 Sec. 23.27. APPRAISAL OF LANDFILLS. In appraising real  
8 property comprising a regulatory "Facility" area, or real property  
9 surrounded by a regulatory "Buffer zone", as those terms are  
10 defined in Title 30, Section 330.3 of the Texas Administrative  
11 Code, the chief appraiser shall use the market data comparison  
12 method as described by Section 23.013 using comparable sales data  
13 of unimproved land divided by 12.

14 SECTION 2. This Act takes effect January 1, 2024.