

By: Zaffirini

S.B. No. 289

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the procedure for delivery by a chief appraiser of a
3 form for reapplying for the appraisal of land for ad valorem tax
4 purposes as agricultural or open-space land.

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

6 SECTION 1. Section 23.43(e), Tax Code, is amended to read as
7 follows:

8 (e) Before February 1 the chief appraiser shall deliver an
9 application form by certified mail, return receipt requested, to
10 each individual whose land was designated for agricultural use
11 during the preceding year. The chief appraiser [~~He~~] shall include
12 with the application a brief explanation of the requirements for
13 obtaining agricultural designation.

14 SECTION 2. Section 23.54(e), Tax Code, is amended to read as
15 follows:

16 (e) If a person fails to file a valid application on time,
17 the land is ineligible for appraisal as provided by this subchapter
18 for that year. Once an application is filed and appraisal under this
19 subchapter is allowed, the land is eligible for appraisal under
20 this subchapter in subsequent years without a new application
21 unless the ownership of the land changes or its eligibility under
22 this subchapter ends. However, subject to Section 23.551, if the
23 chief appraiser has good cause to believe that land is no longer
24 eligible for appraisal under this subchapter, the chief appraiser

1 may require a person allowed appraisal under this subchapter in a
2 prior year to file a new application to confirm that the land is
3 currently eligible for appraisal under this subchapter by
4 delivering a written notice that a new application is required,
5 accompanied by the application form, by certified mail, return
6 receipt requested, to the person who filed the application that was
7 previously allowed.

8 SECTION 3. The changes in law made by this Act apply only to
9 a notice or application form delivered by the chief appraiser of an
10 appraisal district on or after the effective date of this Act.

11 SECTION 4. This Act takes effect September 1, 2023.