

By: Campbell

S.B. No. 2526

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of real property used as a municipal solid waste facility or the buffer zone of such a facility.

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

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

Sec. 23.27. MUNICIPAL SOLID WASTE FACILITY PROPERTY. (a)

In this section:

(1) "Buffer zone" means a zone free of municipal solid waste processing and disposal activities within and adjacent to the boundary of a municipal solid waste facility on property owned or controlled by the owner or operator of the facility.

(2) "Municipal solid waste facility" means all contiguous land, structures, other appurtenances, and improvements on the land used for processing, storing, or disposing of solid waste. A facility may be publicly or privately owned and may consist of several processing, storage, or disposal operational units, including one or more landfills, surface impoundments, or combinations of landfills and surface impoundments.

(b) The chief appraiser shall use the market data comparison method of appraisal to determine the market value of real property that is:

(1) being used as a municipal solid waste facility or

1 the buffer zone of such a facility; or

2 (2) surrounded by the buffer zone of a municipal solid
3 waste facility.

4 (c) In determining the market value of property described by
5 Subsection (b), the chief appraiser shall take into account the
6 dollar amount of the most recent closure cost estimate for the
7 municipal solid waste facility prepared by the owner or operator of
8 the facility pursuant to rules adopted and procedures developed by
9 the Texas Commission on Environmental Quality.

10 (d) For purposes of this section, the chief appraiser may
11 require a property owner to submit to the chief appraiser a copy of
12 the most recent closure cost estimate for the municipal solid waste
13 facility for which the property is being used.

14 SECTION 2. This Act applies only to an ad valorem tax year
15 that begins on or after the effective date of this Act.

16 SECTION 3. This Act takes effect January 1, 2024.