By: Hopper H.B. No. 282

A BILL TO BE ENTITLED

1	AN ACT
2	relating to an exemption from ad valorem taxation of a portion of
3	the appraised value of certain land that is located in a priority
4	groundwater management area and is not irrigated.
5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
6	SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
7	adding Section 11.39 to read as follows:
8	Sec. 11.39. CERTAIN LAND IN PRIORITY GROUNDWATER MANAGEMENT
9	AREA. (a) In this section, "priority groundwater management area"
10	has the meaning assigned by Section 35.002, Water Code.
11	(b) A person is entitled to an exemption from taxation of 35
12	percent of the appraised value of a tract of land the person owns
13	that is:
14	(1) located in a priority groundwater management area;
15	(2) at least one-half acre in area, not including any
16	portion of the tract underlying a structure;
17	(3) not irrigated; and
18	(4) not subject to appraisal under Subchapter C, D, E,
19	or H, Chapter 23.
20	SECTION 2. If the constitutional amendment proposed by
21	H.J.R. 34, 89th Legislature, Regular Session, 2025, is approved by
22	the voters and the constitutional amendment proposed by H.J.R. 133,
23	89th Legislature, Regular Session, 2025, is not approved by the
24	voters, Section 11.43(c), Tax Code, as amended by H.B. 2730, Acts of

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- 1 the 89th Legislature, Regular Session, 2025, H.B. 1620, Acts of the 89th Legislature, Regular Session, 2025, and effective September 1, 2 3 2025, and H.B. 247, Acts of the 89th Legislature, Regular Session, 2025, and effective January 1, 2026, is reenacted and amended to 4 read as follows: 5 (c) An exemption provided by Section 11.13, 11.131, 11.132, 6 7 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 8 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, 11.36, 9 [or] 11.37, 11.38, or 11.39, once allowed, need not be claimed in 10 subsequent years, and except as otherwise provided by Subsection 11 12 (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. 13 14 However, except as provided by Subsection (r), and subject to 15 Subsection (c-1), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to 16 17 confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, 18 19 accompanied by an appropriate application form, to the person previously allowed the exemption. If the person previously allowed 20 the exemption is 65 years of age or older, the chief appraiser may 21 not cancel the exemption due to the person's failure to file the new 22 application unless the chief appraiser complies with 23 24 requirements of Subsection (q), if applicable. SECTION 3. If the constitutional amendment proposed by 25
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H.J.R. 133, 89th Legislature, Regular Session, 2025, is approved by

the voters and the constitutional amendment proposed by H.J.R. 34,

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   89th Legislature, Regular Session, 2025, is not approved by the
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   voters, Section 11.43(c), Tax Code, as amended by H.B. 2730, Acts of
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 3
   the 89th Legislature, Regular Session, 2025, H.B. 1620, Acts of the
   89th Legislature, Regular Session, 2025, and effective September 1,
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   2025, and H.B. 2508, Acts of the 89th Legislature, Regular Session,
   2025, and effective January 1, 2026, is reenacted and amended to
 6
   read as follows:
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 8
          (c) An exemption provided by Section 11.13, 11.131, 11.132,
    11.133, 11.134, 11.136, 11.17, 11.18, 11.182, 11.1827, 11.183,
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   11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m),
   11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35,
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   11.36, [or] 11.37, or 11.39, once allowed, need not be claimed in
    subsequent years, and except as otherwise provided by Subsection
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    (e), the exemption applies to the property until it changes
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   ownership or the person's qualification for the exemption changes.
   However, except as provided by Subsection (r), and subject to
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   Subsection (c-1), the chief appraiser may require a person allowed
    one of the exemptions in a prior year to file a new application to
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    confirm the person's current qualification for the exemption by
   delivering a written notice that a new application is required,
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   accompanied by an appropriate application form, to the person
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   previously allowed the exemption. If the person previously
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    allowed the exemption is 65 years of age or older, the chief
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   appraiser may not cancel the exemption due to the person's failure
    to file the new application unless the chief appraiser complies
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SECTION 4. If both the constitutional amendment proposed by

with the requirements of Subsection (q), if applicable.

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H.J.R. 34, 89th Legislature, Regular Session, 2025, and the 1 constitutional amendment proposed by H.J.R. 133, 89th Legislature, 2 Regular Session, 2025, are approved by the voters, 3 11.43(c), Tax Code, as amended by H.B. 2730, Acts of the 89th 4 5 Legislature, Regular Session, 2025, H.B. 1620, Acts of the 89th Legislature, Regular Session, 2025, and effective September 1, 6 2025, and H.B. 247 and H.B. 2508, Acts of the 89th Legislature, 7 8 Regular Session, 2025, and effective January 1, 2026, is reenacted and amended to read as follows: 9 10 An exemption provided by Section 11.13, 11.131, 11.132, 11.133, 11.134, 11.136, 11.17, 11.18, 11.182, 11.1827, 11.183, 11 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 12 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, 13 14 11.36, [ex] 11.37, 11.38, or 11.39, once allowed, need not be 15 claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it 16 17 changes ownership or the person's qualification for the exemption However, except as provided by Subsection (r), and 18 19 subject to Subsection (c-1), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new 20 application to confirm the person's current qualification for the 21

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exemption by delivering a written notice that a new application is

required, accompanied by an appropriate application form, to the

person previously allowed the exemption. If the person previously

allowed the exemption is 65 years of age or older, the chief

appraiser may not cancel the exemption due to the person's failure

to file the new application unless the chief appraiser complies

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   with the requirements of Subsection (q), if applicable.
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          SECTION 5. If neither the constitutional amendment proposed
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   by H.J.R. 34, 89th Legislature, Regular Session, 2025, nor the
   constitutional amendment proposed by H.J.R. 133, 89th Legislature,
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   Regular Session, 2025, is approved by the voters, Section 11.43(c),
   Tax Code, as amended by H.B. 2730, Acts of the 89th Legislature,
6
   Regular Session, 2025, and H.B. 1620, Acts of the 89th Legislature,
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8
   Regular Session, 2025, and effective September 1, 2025,
   reenacted and amended to read as follows:
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10
          (c) An exemption provided by Section 11.13, 11.131, 11.132,
   11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,
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   11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,
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   11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, 11.36,
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14
    [or] 11.37, or 11.39, once allowed, need not be claimed in
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   subsequent years, and except as otherwise provided by Subsection
    (e), the exemption applies to the property until it changes
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   ownership or the person's qualification for the exemption changes.
   However, except as provided by Subsection (r), and subject to
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   Subsection (c-1), the chief appraiser may require a person allowed
   one of the exemptions in a prior year to file a new application to
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   confirm the person's current qualification for the exemption by
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   delivering a written notice that a new application is required,
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   accompanied by an appropriate application form, to the person
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   previously allowed the exemption. If the person previously
   allowed the exemption is 65 years of age or older, the chief
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   appraiser may not cancel the exemption due to the person's failure
   to file the new application unless the chief appraiser complies
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- 1 with the requirements of Subsection (q), if applicable.
- 2 SECTION 6. This Act applies only to a tax year that begins
- 3 on or after the effective date of this Act.
- 4 SECTION 7. This Act takes effect January 1, 2027, but only
- 5 if the constitutional amendment proposed by the 89th Legislature,
- 6 2nd Called Session, 2025, to authorize the legislature to exempt
- 7 from ad valorem taxation a portion of the appraised value of certain
- 8 land that is located in a priority groundwater management area and
- 9 is not irrigated is approved by the voters. If that amendment is
- 10 not approved by the voters, this Act has no effect.