

By: Meyer

H.B. No. 4809

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of property that qualifies for an exemption as a historic or archaeological site.

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

SECTION 1. Section 23.013, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) In this subsection, "historic site" means a structure or archeological site and the land necessary for access to and use of the structure or archeological site subject to an exemption under Section 11.24. In determining the market value of a historic site, the chief appraiser shall consider the effect on the property's value of any restriction placed on the property owner's ability to alter, improve, or repair the property based on the property's designation as a historic site.

SECTION 2. This Act applies to the appraisal for ad valorem tax purposes of property that qualifies for an exemption as a historic or archaeological site only for a tax year beginning on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2026.