

By: Guillen

H.B. No. 2611

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the reappraisal for ad valorem tax purposes of
3 agricultural or open-space land in a tick eradication quarantine
4 area.

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

6 SECTION 1. This Act may be cited as the Rancher Relief Act.

7 SECTION 2. Subchapter C, Chapter 23, Tax Code, is amended by
8 adding Section 23.48 to read as follows:

9 Sec. 23.48. REAPPRAISAL OF LAND IN TICK ERADICATION
10 QUARANTINE AREA. (a) An owner of land designated for agricultural
11 use that is in an area designated as a tick eradication quarantine
12 area by the Texas Animal Health Commission may at any time request
13 reappraisal of the owner's land.

14 (b) If the chief appraiser grants a request for reappraisal,
15 the appraisal office shall complete the reappraisal as soon as
16 practicable. In determining the appraised value of the land under
17 Section 23.41, the effect on the value of the land caused by the
18 infestation of ticks is an additional factor that must be taken into
19 account.

20 (c) A property owner may not be required to pay the
21 appraisal district for the costs of making the reappraisal. Each
22 taxing unit participating in the appraisal district that taxes the
23 land shall share the costs of the reappraisal in the proportion the
24 total dollar amount of taxes imposed by that taxing unit on that

1 land in the preceding year bears to the total dollar amount of taxes
2 all taxing units participating in the appraisal district imposed on
3 the land in the preceding year.

4 (d) If land is reappraised as provided by this section, the
5 governing body of each taxing unit that participates in the
6 appraisal district and imposes taxes on the land shall provide for
7 prorating the taxes on the land for the tax year in which the
8 reappraisal is conducted. If the taxes are prorated, taxes due on
9 the land are determined as follows: the taxes on the land based on
10 its value on January 1 of that year are multiplied by a fraction,
11 the denominator of which is 365 and the numerator of which is the
12 number of days before the date the reappraisal was conducted; the
13 taxes on the land based on its reappraised value are multiplied by a
14 fraction, the denominator of which is 365 and the numerator of which
15 is the number of days, including the date the reappraisal was
16 conducted, remaining in the year; and the total of the two amounts
17 is the amount of taxes on the land for that year. Notwithstanding
18 Section 26.15, the assessor for each applicable taxing unit shall
19 enter the reappraised value on the appropriate tax roll together
20 with the original appraised value and the calculation of the taxes
21 imposed on the land under this section. If for any tax year the
22 reappraisal results in a decrease in the tax liability of the
23 landowner, the assessor for the taxing unit shall prepare and mail a
24 new tax bill in the manner provided by Chapter 31. If the owner has
25 paid the tax, each taxing unit that imposed taxes on the land in
26 that year shall refund the difference between the tax paid and the
27 tax due on the lower appraised value.

1 SECTION 3. Subchapter D, Chapter 23, Tax Code, is amended by
2 adding Section 23.60 to read as follows:

3 Sec. 23.60. REAPPRAISAL OF LAND IN TICK ERADICATION
4 QUARANTINE AREA. (a) An owner of qualified open-space land, other
5 than land used for wildlife management, that is in an area
6 designated as a tick eradication quarantine area by the Texas
7 Animal Health Commission may at any time request reappraisal of the
8 owner's land.

9 (b) If the chief appraiser grants a request for reappraisal,
10 the appraisal office shall complete the reappraisal as soon as
11 practicable. In determining the appraised value of the land under
12 Section 23.52, the effect on the value of the land caused by the
13 infestation of ticks is an additional factor that must be taken into
14 account.

15 (c) A property owner may not be required to pay the
16 appraisal district for the costs of making the reappraisal. Each
17 taxing unit participating in the appraisal district that taxes the
18 land shall share the costs of the reappraisal in the proportion the
19 total dollar amount of taxes imposed by that taxing unit on that
20 land in the preceding year bears to the total dollar amount of taxes
21 all taxing units participating in the appraisal district imposed on
22 that land in the preceding year.

23 (d) If land is reappraised as provided by this section, the
24 governing body of each taxing unit that participates in the
25 appraisal district and imposes taxes on the land shall provide for
26 prorating the taxes on the land for the tax year in which the
27 reappraisal is conducted. If the taxes are prorated, taxes due on

1 the land are determined as follows: the taxes on the land based on
2 its value on January 1 of that year are multiplied by a fraction,
3 the denominator of which is 365 and the numerator of which is the
4 number of days before the date the reappraisal was conducted; the
5 taxes on the land based on its reappraised value are multiplied by a
6 fraction, the denominator of which is 365 and the numerator of which
7 is the number of days, including the date the reappraisal was
8 conducted, remaining in the year; and the total of the two amounts
9 is the amount of taxes on the land for that year. Notwithstanding
10 Section 26.15, the assessor for each applicable taxing unit shall
11 enter the reappraised value on the appropriate tax roll together
12 with the original appraised value and the calculation of the taxes
13 imposed on the land under this section. If for any tax year the
14 reappraisal results in a decrease in the tax liability of the
15 landowner, the assessor for the taxing unit shall prepare and mail a
16 new tax bill in the manner provided by Chapter 31. If the owner has
17 paid the tax, each taxing unit that imposed taxes on the land in
18 that year shall refund the difference between the tax paid and the
19 tax due on the lower appraised value.

20 SECTION 4. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section 39, Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect September 1, 2005.