

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.