

By: Guillen

H.B. No. 967

A BILL TO BE ENTITLED

AN ACT

relating to the reappraisal for ad valorem tax purposes of agricultural or open-space land on which the Texas Animal Health Commission has established a temporary quarantine for ticks.

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

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

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

Sec. 23.48. REAPPRAISAL OF LAND SUBJECT TO TEMPORARY QUARANTINE FOR TICKS. (a) An owner of land designated for agricultural use on which the Texas Animal Health Commission has established a temporary quarantine for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks at any time during a tax year is entitled to a reappraisal of the owner's land for that year on written request delivered to the chief appraiser.

(b) As soon as practicable after receiving a request for reappraisal, the chief appraiser shall complete the reappraisal. In determining the appraised value of the land under Section 23.41, the effect on the value of the land caused by the infestation of ticks is an additional factor that must be taken into account.

(c) A property owner may not be required to pay the appraisal district for the costs of making the reappraisal. Each taxing unit that participates in the appraisal district and imposes

taxes on the land shall share the costs of the reappraisal in the proportion the total dollar amount of taxes imposed by that taxing unit on that land in the preceding year bears to the total dollar amount of taxes all taxing units participating in the appraisal district imposed on the land in the preceding year.

(d) If land is reappraised as provided by this section, the governing body of each taxing unit that participates in the appraisal district and imposes taxes on the land shall provide for prorating the taxes on the land for the tax year in which the reappraisal is conducted. If the taxes are prorated, taxes due on the land are determined as follows: the taxes on the land based on its value on January 1 of that year are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days in that year before the date the reappraisal was conducted; the taxes on the land based on its reappraised value are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days, including the date the reappraisal was conducted, remaining in the year; and the total of the two amounts is the amount of taxes imposed on the land for that year. Notwithstanding Section 26.15, the assessor for each applicable taxing unit shall enter the reappraised value on the appropriate tax roll together with the original appraised value and the calculation of the taxes imposed on the land under this section. If for any tax year the reappraisal results in a decrease in the tax liability of the landowner, the assessor for the taxing unit shall prepare and mail a new tax bill in the manner provided by Chapter 31. If the owner has paid the tax, each taxing unit that imposed

1 taxes on the land in that year shall promptly refund the difference  
2 between the tax paid and the tax due on the lower appraised value.

3 (e) In appraising the land for any subsequent tax year in  
4 which the Texas Animal Health Commission quarantine remains in  
5 place, the chief appraiser shall continue to take into account the  
6 effect on the value of the land caused by the infestation of ticks.

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

9 Sec. 23.60. REAPPRAISAL OF LAND SUBJECT TO TEMPORARY  
10 QUARANTINE FOR TICKS. (a) An owner of qualified open-space land,  
11 other than land used for wildlife management, on which the Texas  
12 Animal Health Commission has established a temporary quarantine for  
13 the purpose of regulating the handling of livestock and eradicating  
14 ticks or exposure to ticks at any time during a tax year is entitled  
15 to a reappraisal of the owner's land for that year on written  
16 request delivered to the chief appraiser.

17 (b) As soon as practicable after receiving a request for  
18 reappraisal, the chief appraiser shall complete the reappraisal.  
19 In determining the appraised value of the land under Section 23.52,  
20 the effect on the value of the land caused by the infestation of  
21 ticks is an additional factor that must be taken into account.

22 (c) A property owner may not be required to pay the  
23 appraisal district for the costs of making the reappraisal. Each  
24 taxing unit that participates in the appraisal district and imposes  
25 taxes on the land shall share the costs of the reappraisal in the  
26 proportion the total dollar amount of taxes imposed by that taxing  
27 unit on that land in the preceding year bears to the total dollar

amount of taxes all taxing units participating in the appraisal district imposed on that land in the preceding year.

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

(e) In appraising the land for any subsequent tax year in

1 which the Texas Animal Health Commission quarantine remains in  
2 place, the chief appraiser shall continue to take into account the  
3 effect on the value of the land caused by the infestation of ticks.

4         SECTION 4. This Act takes effect immediately if it receives  
5 a vote of two-thirds of all the members elected to each house, as  
6 provided by Section 39, Article III, Texas Constitution. If this  
7 Act does not receive the vote necessary for immediate effect, this  
8 Act takes effect September 1, 2007.