

By: Gattis

H.B. No. 2292

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the repeal of the additional ad valorem taxes imposed as
3 a result of certain changes in the use of open-space land appraised
4 as agricultural land.

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

6 SECTION 1. Section 23.20(g), Tax Code, is amended to read
7 as follows:

8 (g) A waiver of a special appraisal of property under
9 Subchapter C, ~~[D,]~~ E, F, or G ~~[of this chapter]~~ does not constitute
10 a change of use of the property or diversion of the property to
11 another use for purposes of the imposition of additional taxes
12 under any of those subchapters.

13 SECTION 2. Section 23.52(e), Tax Code, is amended to read
14 as follows:

15 (e) The ~~[For the purposes of Section 23.55 of this code,~~
16 ~~the]~~ chief appraiser ~~[also]~~ shall determine the market value of
17 qualified open-space land and shall record both the market value
18 and the appraised value in the appraisal records.

19 SECTION 3. Sections 31.01(c) and (c-1), Tax Code, are
20 amended to read as follows:

21 (c) The tax bill or a separate statement accompanying the
22 tax bill shall:

- 23 (1) identify the property subject to the tax;
24 (2) state the appraised value, assessed value, and

1 taxable value of the property;

2 (3) if the property is land appraised as provided by
3 Subchapter C, [~~D~~] E, or H, Chapter 23, state the market value and
4 the taxable value for purposes of deferred or additional taxation
5 as provided by Section 23.46, [~~23.55~~] 23.76, or 23.9807, as
6 applicable;

7 (4) if the property is land appraised as provided by
8 Subchapter D, Chapter 23, state the market value of the land;

9 (5) state the assessment ratio for the unit;

10 (6) [~~(5)~~] state the type and amount of any partial
11 exemption applicable to the property, indicating whether it applies
12 to appraised or assessed value;

13 (7) [~~(6)~~] state the total tax rate for the unit;

14 (8) [~~(7)~~] state the amount of tax due, the due date,
15 and the delinquency date;

16 (9) [~~(8)~~] explain the payment option and discounts
17 provided by Sections 31.03 and 31.05, if available to the unit's
18 taxpayers, and state the date on which each of the discount periods
19 provided by Section 31.05 concludes, if the discounts are
20 available;

21 (10) [~~(9)~~] state the rates of penalty and interest
22 imposed for delinquent payment of the tax;

23 (11) [~~(10)~~] include the name and telephone number of
24 the assessor for the unit and, if different, of the collector for
25 the unit;

26 (12) [~~(11)~~] for real property, state for the current
27 tax year and each of the preceding five tax years:

1 (A) the appraised value and taxable value of the
2 property;

3 (B) the total tax rate for the unit;

4 (C) the amount of taxes imposed on the property
5 by the unit; and

6 (D) the difference, expressed as a percent
7 increase or decrease, as applicable, in the amount of taxes imposed
8 on the property by the unit compared to the amount imposed for the
9 preceding tax year; and

10 (13) [~~(12)~~] for real property, state the differences,
11 expressed as a percent increase or decrease, as applicable, in the
12 following for the current tax year as compared to the fifth tax year
13 before that tax year:

14 (A) the appraised value and taxable value of the
15 property;

16 (B) the total tax rate for the unit; and

17 (C) the amount of taxes imposed on the property
18 by the unit.

19 (c-1) If for any of the preceding six tax years any
20 information required by Subsection (c)(12) [~~(c)(11)~~] or (13) [~~(12)~~]
21 to be included in a tax bill or separate statement is unavailable,
22 the tax bill or statement must state that the information is not
23 available for that year.

24 SECTION 4. Section 41.41(a), Tax Code, is amended to read as
25 follows:

26 (a) A property owner is entitled to protest before the
27 appraisal review board the following actions:

1 (1) determination of the appraised value of the
2 owner's property or, in the case of land appraised as provided by
3 Subchapter C, D, E, or H, Chapter 23, determination of its appraised
4 or market value;

5 (2) unequal appraisal of the owner's property;

6 (3) inclusion of the owner's property on the appraisal
7 records;

8 (4) denial to the property owner in whole or in part of
9 a partial exemption;

10 (5) determination that the owner's land does not
11 qualify for appraisal as provided by Subchapter C, D, E, or H,
12 Chapter 23;

13 (6) identification of the taxing units in which the
14 owner's property is taxable in the case of the appraisal district's
15 appraisal roll;

16 (7) determination that the property owner is the owner
17 of property;

18 (8) a determination that a change in use of land
19 appraised under Subchapter C, [~~D~~] E, or H, Chapter 23, has
20 occurred; or

21 (9) any other action of the chief appraiser, appraisal
22 district, or appraisal review board that applies to and adversely
23 affects the property owner.

24 SECTION 5. Section 41.44(a), Tax Code, is amended to read as
25 follows:

26 (a) Except as provided by Subsections (b), (b-1), (c),
27 (c-1), and (c-2), to be entitled to a hearing and determination of a

1 protest, the property owner initiating the protest must file a
2 written notice of the protest with the appraisal review board
3 having authority to hear the matter protested:

4 (1) before May 1 or not later than the 30th day after
5 the date that notice to the property owner was delivered to the
6 property owner as provided by Section 25.19, if the property is a
7 single-family residence that qualifies for an exemption under
8 Section 11.13, whichever is later;

9 (2) before June 1 or not later than the 30th day after
10 the date that notice was delivered to the property owner as provided
11 by Section 25.19 in connection with any other property, whichever
12 is later;

13 (3) in the case of a protest of a change in the
14 appraisal records ordered as provided by Subchapter A of this
15 chapter or by Chapter 25, not later than the 30th day after the date
16 notice of the change is delivered to the property owner; or

17 (4) in the case of a determination that a change in the
18 use of land appraised under Subchapter C, ~~[D]~~ E, or H, Chapter 23,
19 has occurred, not later than the 30th day after the date the notice
20 of the determination is delivered to the property owner.

21 SECTION 6. Section 60.022, Agriculture Code, is amended to
22 read as follows:

23 Sec. 60.022. CONTENTS OF PETITION. A petition filed under
24 Section 60.021 must:

25 (1) describe the boundaries of the proposed district
26 by metes and bounds or by lot and block number, if there is a
27 recorded map or plat and survey of the area;

1 (2) include a name for the proposed district, which
2 must include the term "Agricultural Development District";

3 (3) be signed by the landowners of any land to be
4 included within the proposed district and provide an acknowledgment
5 consistent with Section 121.001, Civil Practice and Remedies Code,
6 that the landowners desire the land to be included in the district;

7 (4) include the names of at least five persons who are
8 willing and qualified to serve as temporary directors of the
9 district;

10 (5) name each county in which any agricultural
11 facilities to be owned by the district are to be located;

12 (6) name each municipality in which any part of the
13 district is to be located;

14 (7) state the general nature of the proposed
15 development and the cost of the development as then estimated by the
16 petitioners;

17 (8) state the necessity and feasibility of the
18 proposed district and whether the district will serve the public
19 purpose of furthering agricultural interests;

20 (9) include a pledge that the district will make
21 payments in lieu of taxes to any school district and county in which
22 any real property to be owned by the district is located, in ~~as~~
23 ~~follows:~~

24 ~~[(A)]~~ annual payments to each entity that are
25 equal to the amount of taxes imposed on the real property by the
26 entity in the year of the district's creation; and

27 ~~[(B) a payment to each entity equal to the amount~~

1 ~~that would be due under Section 23.55, Tax Code, on the district's~~
2 ~~date of creation, and]~~

3 (10) include a pledge that, if the district employs
4 more than 50 persons, the district will make payments in lieu of
5 taxes to any school district, in addition to those made under
6 Subdivision (9), in an amount negotiated between the district and
7 the school district.

8 SECTION 7. Section 21.0421(e), Property Code, is amended to
9 read as follows:

10 (e) This section does not:

11 (1) authorize groundwater rights appraised separately
12 from the real property under this section to be appraised
13 separately from real property for property tax appraisal purposes;
14 or

15 (2) subject real property condemned for the purpose
16 described by Subsection (a) to an additional tax as provided by
17 Section 23.46 [~~or 23.55~~], Tax Code.

18 SECTION 8. The following provisions of the Tax Code are
19 repealed:

20 (1) Section 23.55; and

21 (2) Sections 23.58(c) and (d).

22 SECTION 9. The repeal of Section 23.55, Tax Code, by this
23 Act does not affect an additional tax imposed as a result of a
24 change of use of land appraised under Subchapter D, Chapter 23, Tax
25 Code, that occurred before the effective date of this Act, and the
26 former law is continued in effect for purposes of that tax.

27 SECTION 10. This Act takes effect September 1, 2009.