

By: Howard of Travis

H.B. No. 3272

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land for ad valorem tax appraisal as recreational, park, or scenic land on the basis of a restriction contained in a probated will.

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

SECTION 1. Subchapter F, Chapter 23, Tax Code, is amended by adding Section 23.825 to read as follows:

Sec. 23.825. TESTAMENTARY RESTRICTIONS. (a)

Notwithstanding the other provisions of this subchapter, land is considered to be restricted as provided by this subchapter if:

(1) the land consists of at least five acres; and

(2) the use of the land is restricted as follows for a term of at least 10 years under a valid and enforceable provision of a probated will:

(A) the use of the land is limited to recreational, park, or scenic uses; and

(B) the land is required to be open to the public.

(b) A restriction described by this section is considered to be a deed restriction for purposes of this subchapter.

SECTION 2. This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2010.