

By: Ashby

H.B. No. 276

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land owned by certain members of the armed services of the United States for appraisal for ad valorem tax purposes as qualified open-space land.

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

SECTION 1. Subchapter D, Chapter 23, Tax Code, is amended by adding Section 23.523 to read as follows:

Sec. 23.523. TEMPORARY CESSATION OF AGRICULTURAL USE WHEN PROPERTY OWNER DEPLOYED AS MEMBER OF ARMED SERVICES. (a) The eligibility of land for appraisal under this subchapter does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if the owner of the land:

(1) is a member of the armed services of the United States who is deployed to combat or a combat support posting outside of the United States; and

(2) intends that the use of the land in that manner and to that degree of intensity be resumed not later than the 180th day after the date the owner's deployment ends.

(b) The owner of land to which this section applies must notify the appraisal office in writing not later than the 30th day after the date the owner is deployed that the owner:

(1) will be or has been deployed to combat or a combat support posting outside of the United States; and

1           (2) intends to use the land in the manner, to the  
2 degree, and within the time described by Subsection (a)(2).

3           SECTION 2. (a) This section applies only to land owned by a  
4 member of the armed services of the United States who is serving in  
5 combat or a combat support posting outside of the United States on  
6 the effective date of this Act.

7           (b) Notwithstanding Section 23.523(b), Tax Code, as added  
8 by this Act, the eligibility of the land for appraisal under  
9 Subchapter D, Chapter 23, Tax Code, does not end because the land  
10 ceases to be devoted principally to agricultural use to the degree  
11 of intensity generally accepted in the area if:

12                 (1) the owner of the land:

13                         (A) meets the requirements of Section  
14 23.523(a)(2), Tax Code, as added by this Act; and

15                         (B) provides the notice required by Section  
16 23.523(b), Tax Code, as added by this Act, not later than the 90th  
17 day after the effective date of this Act; and

18           (2) the chief appraiser of the appraisal district in  
19 which the land is located has not, as of the effective date of this  
20 Act, made a determination under Section 23.55, Tax Code, that a  
21 change in use of the land has occurred.

22           SECTION 3. This Act takes effect immediately if it receives  
23 a vote of two-thirds of all the members elected to each house, as  
24 provided by Section 39, Article III, Texas Constitution. If this  
25 Act does not receive the vote necessary for immediate effect, this  
26 Act takes effect September 1, 2015.