

By: Ellis

S.B. No. 71

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land for appraisal for ad valorem tax purposes as recreational, park, or scenic land.

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

SECTION 1. Section 23.83(a), Tax Code, is amended to read as follows:

(a) A person is entitled to have land the person ~~[he]~~ owns appraised under this subchapter if, on January 1:

(1) the land is restricted as provided by this subchapter and use of the land is available to the public without a fee or for a nominal fee;

(2) the land is used in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) the land has been devoted exclusively to recreational, park, or scenic uses for the preceding year; and

(4) the person ~~[he]~~ is using and intends to use the land exclusively for those purposes in the current year.

SECTION 2. This Act applies only to the appraisal of land for ad valorem tax purposes for a tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2016.