

1-1 By: Ashby, et al. (Senate Sponsor - Nichols) H.B. No. 777  
 1-2 (In the Senate - Received from the House April 19, 2017;  
 1-3 April 24, 2017, read first time and referred to Committee on  
 1-4 Finance; May 2, 2017, reported favorably by the following vote:  
 1-5 Yeas 14, Nays 0; May 2, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the eligibility of land owned by certain members of the  
 1-26 armed services of the United States for appraisal for ad valorem tax  
 1-27 purposes as qualified open-space land.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Subchapter D, Chapter 23, Tax Code, is amended by  
 1-30 adding Section 23.523 to read as follows:

1-31 Sec. 23.523. TEMPORARY CESSATION OF AGRICULTURAL USE WHEN  
 1-32 PROPERTY OWNER DEPLOYED OR STATIONED OUTSIDE STATE AS MEMBER OF  
 1-33 ARMED SERVICES. (a) The eligibility of land for appraisal under  
 1-34 this subchapter does not end because the land ceases to be devoted  
 1-35 principally to agricultural use to the degree of intensity  
 1-36 generally accepted in the area if the owner of the land:

1-37 (1) is a member of the armed services of the United  
 1-38 States who is deployed or stationed outside this state; and

1-39 (2) intends that the use of the land in that manner and  
 1-40 to that degree of intensity be resumed not later than the 180th day  
 1-41 after the date the owner ceases to be deployed or stationed outside  
 1-42 this state.

1-43 (b) The owner of land to which this section applies must  
 1-44 notify the appraisal office in writing not later than the 30th day  
 1-45 after the date the owner is deployed or stationed outside this state  
 1-46 that the owner:

1-47 (1) will be or has been deployed or stationed outside  
 1-48 this state; and

1-49 (2) intends to use the land in the manner, to the  
 1-50 degree, and within the time described by Subsection (a)(2).

1-51 SECTION 2. (a) This section applies only to land owned by a  
 1-52 member of the armed services of the United States who is deployed or  
 1-53 stationed outside this state on the effective date of this Act.

1-54 (b) Notwithstanding Section 23.523(b), Tax Code, as added  
 1-55 by this Act, the eligibility of the land for appraisal under  
 1-56 Subchapter D, Chapter 23, Tax Code, does not end because the land  
 1-57 ceases to be devoted principally to agricultural use to the degree  
 1-58 of intensity generally accepted in the area if:

1-59 (1) the owner of the land:

1-60 (A) meets the requirements of Section  
 1-61 23.523(a)(2), Tax Code, as added by this Act; and

2-1 (B) provides the notice required by Section  
2-2 23.523(b), Tax Code, as added by this Act, not later than the 90th  
2-3 day after the effective date of this Act; and

2-4 (2) the chief appraiser of the appraisal district in  
2-5 which the land is located has not, as of the effective date of this  
2-6 Act, made a determination under Section 23.55, Tax Code, that a  
2-7 change in use of the land has occurred.

2-8 SECTION 3. This Act takes effect immediately if it receives  
2-9 a vote of two-thirds of all the members elected to each house, as  
2-10 provided by Section 39, Article III, Texas Constitution. If this  
2-11 Act does not receive the vote necessary for immediate effect, this  
2-12 Act takes effect September 1, 2017.

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