

By: Nichols

S.B. No. 175

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

16 (2) intends that the use of the land in that manner and
17 to that degree of intensity be resumed not later than the 180th day
18 after the date the owner ceases to be deployed or stationed outside
19 this state.

20 (b) The owner of land to which this section applies must
21 notify the appraisal office in writing not later than the 30th day
22 after the date the owner is deployed or stationed outside this state
23 that the owner:

24 (1) will be or has been deployed or stationed outside

1 this state; and

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

4 SECTION 2. (a) This section applies only to land owned by a
5 member of the armed services of the United States who is deployed or
6 stationed outside this state on 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, 2017.