

By: Toth

H.B. No. 2182

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the appraisal for ad valorem tax purposes of real  
3 property that includes improvements used for the noncommercial  
4 production of food for personal consumption.

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

6 SECTION 1. Section 23.014, Tax Code, is amended to read as  
7 follows:

8 Sec. 23.014. EXCLUSION OF PROPERTY AS REAL PROPERTY.  
9 Except as provided by Section 23.24(b), in determining the market  
10 value of real property, the chief appraiser shall analyze the  
11 effect on that value of, and exclude from that value the value of,  
12 any:

13 (1) tangible personal property, including trade  
14 fixtures;

15 (2) intangible personal property; ~~or~~

16 (3) improvements used for the noncommercial  
17 production of food for personal consumption; or

18 (4) other property that is not subject to appraisal as  
19 real property.

20 SECTION 2. This Act applies only to the appraisal of  
21 property for a tax year beginning on or after the effective date of  
22 this Act.

23 SECTION 3. This Act takes effect January 1, 2020.