

By: Raymond

H.B. No. 951

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the exclusion from the market value of real property for
3 ad valorem tax purposes of the value of any improvement, or any
4 feature incorporated in an improvement, made to the property if the
5 primary purpose of the improvement or feature is compliance with
6 the requirements of standards that address accessible design of
7 buildings or other facilities.

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

9 SECTION 1. Subchapter A, Chapter 23, Tax Code, is amended by
10 adding Section 23.015 to read as follows:

11 Sec. 23.015. EXCLUSION OF VALUE OF IMPROVEMENT MADE TO
12 COMPLY WITH ACCESSIBILITY STANDARDS. In determining the market
13 value of real property, the chief appraiser shall exclude from that
14 value the value of any improvement, or any feature incorporated in
15 an improvement, made to the property if the primary purpose of the
16 improvement or feature is compliance with the requirements of the
17 2010 Americans with Disabilities Act Standards for Accessible
18 Design or any successor standards that address accessible design of
19 buildings or other facilities and are promulgated under the
20 Americans with Disabilities Act of 1990 (42 U.S.C. Section 12101 et
21 seq.).

22 SECTION 2. This Act applies only to the determination of the
23 market value of real property for ad valorem tax purposes for a tax
24 year that begins on or after the effective date of this Act.

1 SECTION 3. The change in law made by this Act applies to an
2 improvement, or a feature incorporated in an improvement, described
3 by Section 23.015, Tax Code, as added by this Act, made to real
4 property only if the improvement is made to the property, or the
5 feature is incorporated in an improvement made to the property, on
6 or after January 1, 2021.

7 SECTION 4. This Act takes effect January 1, 2022, but only
8 if the constitutional amendment proposed by the 87th Legislature,
9 Regular Session, 2021, to authorize the legislature to exclude from
10 the market value of real property for ad valorem tax purposes the
11 value of any improvement, or any feature incorporated in an
12 improvement, made to the property if the primary purpose of the
13 improvement or feature is compliance with the requirements of
14 standards that address accessible design of buildings or other
15 facilities is approved by the voters. If that amendment is not
16 approved by the voters, this Act has no effect.