

By: Sanford

H.B. No. 2535

A BILL TO BE ENTITLED

AN ACT

1
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, 2022.