

By: Springer

S.B. No. 1995

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal of land for ad valorem tax purposes on the basis of its productive capacity.

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

SECTION 1. Section 23.43(b), Tax Code, is amended to read as follows:

(b) A claimant must deliver a completed application form to the chief appraiser before April ~~May~~ 1 and must furnish the information required by the form. For good cause shown the chief appraiser may by written order extend the deadline for filing the application to June 1 ~~[by written order for a single period not to exceed 60 days]~~.

SECTION 2. Section 23.51, Tax Code, is amended by adding Subdivision (9) to read as follows:

(9) "Bee" and "colony" have the meanings assigned by Section 131.001, Agriculture Code.

SECTION 3. Subchapter D, Chapter 23, Tax Code, is amended by adding Section 23.5215 to read as follows:

Sec. 23.5215. STANDARDS FOR QUALIFICATION OF LAND FOR APPRAISAL BASED ON USE TO RAISE OR KEEP BEES. (a) Subject to Subsection (b), for land to qualify for appraisal under this subchapter for a tax year on the basis of its use to raise or keep bees:

(1) the land must contain at least six colonies; and

1           (2) the colonies must be located on the land for at  
2 least nine months of the year.

3           (b) If the land consists of more than 5 acres, the land must  
4 contain at least one additional colony for each additional 2.5  
5 acres.

6           SECTION 4. Section 23.54, Tax Code, is amended by amending  
7 Subsection (d) and adding Subsection (f-1) to read as follows:

8           (d) The form must be filed before April [~~May~~] 1. However,  
9 for good cause the chief appraiser may extend the filing deadline to  
10 June 1 [~~for not more than 60 days~~].

11           (f-1) If the chief appraiser determines that a change of  
12 ownership of land appraised under this subchapter for a tax year has  
13 or may have occurred, on or before February 1 of the following tax  
14 year the chief appraiser shall deliver an application form and a  
15 brief explanation of the requirements for land to be eligible for  
16 appraisal under this subchapter to the person who the chief  
17 appraiser has determined is or may be the new owner of the land.

18           SECTION 5. Section 23.55, Tax Code, is amended by adding  
19 Subsections (e-1) and (r) to read as follows:

20           (e-1) A property owner may request in writing that the chief  
21 appraiser determine whether a change of use of the property owner's  
22 land has occurred. The request must state the manner in which the  
23 property owner is currently using the land. Not later than the 90th  
24 day after the date the chief appraiser receives the request, the  
25 chief appraiser shall provide the property owner with a written  
26 determination that includes a description of the current use of the  
27 land and a statement as to whether the current use of the land has

1 resulted in a change of use of the land. If the chief appraiser  
2 determines that a change of use of the land has not occurred, the  
3 chief appraiser may not later determine that a change of use of the  
4 land has occurred on the basis of the use described in the written  
5 determination.

6 (r) The sanctions provided by Subsection (a) do not apply to  
7 a change in the use of land if, after the change in use, the physical  
8 characteristics of the land remain consistent with the physical  
9 characteristics of the land during the period for which the land was  
10 eligible for appraisal under this subchapter.

11 SECTION 6. Section 23.75(d), Tax Code, is amended to read as  
12 follows:

13 (d) The form must be filed before April ~~May~~ 1. However,  
14 for good cause the chief appraiser may extend the filing deadline to  
15 June 1 ~~[for not more than 60 days]~~.

16 SECTION 7. Section 23.9804(e), Tax Code, is amended to read  
17 as follows:

18 (e) The form must be filed before April ~~May~~ 1. However,  
19 for good cause shown, the chief appraiser may extend the filing  
20 deadline to June 1 ~~[for not more than 15 days]~~.

21 SECTION 8. This Act applies only to the appraisal of land  
22 for ad valorem tax purposes for a tax year that begins on or after  
23 the effective date of this Act.

24 SECTION 9. This Act takes effect January 1, 2022.