

## **BILL ANALYSIS**

Senate Research Center  
88R1460 TJB-D

H.B. 260  
By: Murr (Perry)  
Local Government  
5/5/2023  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

The Texas Parks and Wildlife Department and the Texas Animal Health Commission designate chronic wasting disease (CWD) surveillance zones and CWD containment zones to manage this highly contagious and fatal disease that has been discovered in deer in certain portions of Texas. There is no set limit on how long an area may be subject to such a designation. These designations, or the presence of other diseases and pests, could have an adverse effect on a property owner's agricultural valuations. H.B. 260 seeks to remedy this situation by ensuring a chief appraiser takes into consideration the effect that designation as a wildlife or livestock disease or pest area, such as a CWD zone, or the presence of the applicable disease or pest has on the net income from the land.

H.B. 260 amends current law relating to the calculation of net to land in the appraisal of open-space land for ad valorem tax purposes.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 23.51(4), Tax Code, as follows:

(4) Defines "wildlife or livestock disease or pest area." Requires the chief appraiser, in calculating net to land of open-space land located in or adjacent to a wildlife or livestock disease or pest area, to take into consideration the effect that the presence of the applicable disease or pest or the designation of the area has on the net income from the land.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2024.