88R13141 MLH-D

By:  Goldman H.B. No. 3745

A BILL TO BE ENTITLED

AN ACT

relating to the procedure for maintaining the qualification of land for appraisal for ad valorem tax purposes as qualified open-space land.

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

SECTION 1.  Section 23.521, Tax Code, is amended by adding Subsection (e) to read as follows:

(e)  A chief appraiser may not require a landowner to file a report on the implementation of a written management plan described by Subsection (c) more than once during each five-year period.

SECTION 2.  This Act takes effect September 1, 2023.