88R246 RDS-D

By:  Zaffirini S.B. No. 289

A BILL TO BE ENTITLED

AN ACT

relating to the procedure for delivery by a chief appraiser of a form for reapplying for the appraisal of land for ad valorem tax purposes as agricultural or open-space land.

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

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

(e)  Before February 1 the chief appraiser shall deliver an application form by certified mail, return receipt requested, to each individual whose land was designated for agricultural use during the preceding year. The chief appraiser [~~He~~] shall include with the application a brief explanation of the requirements for obtaining agricultural designation.

SECTION 2.  Section 23.54(e), Tax Code, is amended to read as follows:

(e)  If a person fails to file a valid application on time, the land is ineligible for appraisal as provided by this subchapter for that year. Once an application is filed and appraisal under this subchapter is allowed, the land is eligible for appraisal under this subchapter in subsequent years without a new application unless the ownership of the land changes or its eligibility under this subchapter ends. However, subject to Section 23.551, if the chief appraiser has good cause to believe that land is no longer eligible for appraisal under this subchapter, the chief appraiser may require a person allowed appraisal under this subchapter in a prior year to file a new application to confirm that the land is currently eligible for appraisal under this subchapter by delivering a written notice that a new application is required, accompanied by the application form, by certified mail, return receipt requested, to the person who filed the application that was previously allowed.

SECTION 3.  The changes in law made by this Act apply only to a notice or application form delivered by the chief appraiser of an appraisal district on or after the effective date of this Act.

SECTION 4.  This Act takes effect September 1, 2023.