

By: Tepper

H.B. No. 4607

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of a parcel of real property that is located in more than one county.

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

SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by adding Section 23.27 to read as follows:

Sec. 23.27. SINGLE APPRAISAL FOR PARCEL IN MORE THAN ONE COUNTY. (a) The owner of a parcel of real property that extends into two or more counties may choose a single appraisal district established for one of those counties to appraise the property for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on the property.

(b) A property owner that has chosen to have real property appraised by a single appraisal district under Subsection (a) may revoke that choice and by written request filed with each appraisal district choose to have the property appraised by a single appraisal district other than the one previously chosen or to have the property appraised by each appraisal district in which the property is located.

(c) To make a choice under this section, the property owner must file a written request with each appraisal district in which the property is located. A choice made by a property owner under this section takes effect beginning on the next January 1 that is at least 90 days after the date on which the choice has been filed with

1 each appraisal district.

2         SECTION 2. This Act takes effect January 1, 2024, but only  
3 if the constitutional amendment proposed by the 88th Legislature,  
4 Regular Session, 2023, authorizing the legislature to permit an  
5 owner of a parcel of real property that is located in more than one  
6 county to elect to have the property appraised for ad valorem  
7 taxation by the appraising entity for one of those counties is  
8 approved by the voters. If that amendment is not approved by the  
9 voters, this Act has no effect.