

By: Guillen

H.B. No. 239

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of land subject to a quarantine established by the Texas Animal Health Commission for ticks or screwworms.

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

SECTION 1. The heading to Section 23.426, Tax Code, is amended to read as follows:

Sec. 23.426. [~~TEMPORARY~~] CESSATION OF AGRICULTURAL USE DUE TO QUARANTINE FOR TICKS OR SCREWORMS.

SECTION 2. Sections 23.426(a) and (b), Tax Code, are amended to read as follows:

(a) The entitlement of an individual to have land the individual owns designated for agricultural use under this subchapter does not end because the individual ceases exclusively or continuously using the land for agriculture as an occupation or a business venture for profit for the period prescribed by Subsection (b) if the land:

(1) is subject to a [~~temporary~~] quarantine established at any time during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Chapter 167, Agriculture Code, or eradicating screwworms or exposure to screwworms; and

(2) otherwise continues to qualify for the designation

1 under Section 23.42.

2 (b) Subsection (a) applies to land eligible for appraisal  
3 under this subchapter only during the period that begins on the date  
4 the land is designated as a tick or screwworm eradication area and  
5 that ends on the date the land is released from quarantine by the  
6 Texas Animal Health Commission.

7 SECTION 3. The heading to Section 23.48, Tax Code, is  
8 amended to read as follows:

9 Sec. 23.48. REAPPRAISAL OF LAND SUBJECT TO [~~TEMPORARY~~]  
10 QUARANTINE FOR TICKS OR SCREWORMS.

11 SECTION 4. Sections 23.48(a), (b), and (e), Tax Code, are  
12 amended to read as follows:

13 (a) An owner of land designated for agricultural use on  
14 which the Texas Animal Health Commission has established a  
15 [~~temporary~~] quarantine of at least 90 days in length in the current  
16 tax year for the purpose of regulating the handling of livestock and  
17 eradicating ticks or screwworms or exposure to ticks or screwworms  
18 at any time during a tax year is entitled to a reappraisal of the  
19 owner's land for that year on written request delivered to the chief  
20 appraiser.

21 (b) As soon as practicable after receiving a request for  
22 reappraisal, the chief appraiser shall complete the reappraisal.  
23 In determining the appraised value of the land under Section 23.41,  
24 the effect on the value of the land caused by the infestation of  
25 ticks or screwworms is an additional factor that must be taken into  
26 account. The appraised value of land reappraised under this  
27 section may not exceed the lesser of:

(1) the market value of the land as determined by other appraisal methods; or

(2) one-half of the original appraised value of the land for the current tax year.

(e) In appraising the land for any subsequent tax year in which the Texas Animal Health Commission quarantine remains in place, the chief appraiser shall continue to take into account the effect on the value of the land caused by the infestation of ticks or screwworms.

SECTION 5. The heading to Section 23.526, Tax Code, is amended to read as follows:

Sec. 23.526. [~~TEMPORARY~~] CESSATION OF AGRICULTURAL USE DUE TO QUARANTINE FOR TICKS OR SCREWORMS.

SECTION 6. Sections 23.526(a), (b), and (c), Tax Code, are amended to read as follows:

(a) The eligibility of land for appraisal under this subchapter does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area for the period prescribed by Subsection (b) if the land:

(1) is subject to a [~~temporary~~] quarantine established at any time during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Chapter 167, Agriculture Code, or eradicating screwworms or exposure to screwworms;

(2) is appraised under this subchapter primarily on

the basis of the livestock located in the area subject to quarantine in the tax year; and

(3) otherwise continues to qualify for appraisal under this subchapter.

(b) Subsection (a) applies to land eligible for appraisal under this subchapter only during the period that begins on the date the land is designated as a tick or screwworm eradication area and that ends on the date the land is released from quarantine by the Texas Animal Health Commission.

(c) The owner of land to which this section applies must, not later than the 30th day after the date the land is designated as a tick or screwworm eradication area, notify in writing the chief appraiser for each appraisal district in which the land is located that the land is located in a tick or screwworm eradication area.

SECTION 7. The heading to Section 23.60, Tax Code, is amended to read as follows:

Sec. 23.60. REAPPRAISAL OF LAND SUBJECT TO ~~[TEMPORARY]~~ QUARANTINE FOR TICKS OR SCREWORMS.

SECTION 8. Sections 23.60(a), (b), and (e), Tax Code, are amended to read as follows:

(a) An owner of qualified open-space land, other than land used for wildlife management, on which the Texas Animal Health Commission has established a ~~[temporary]~~ quarantine of at least 90 days in length in the current tax year for the purpose of regulating the handling of livestock and eradicating ticks or screwworms or exposure to ticks or screwworms at any time during a tax year is entitled to a reappraisal of the owner's land for that year on

1 written request delivered to the chief appraiser.

2 (b) As soon as practicable after receiving a request for  
3 reappraisal, the chief appraiser shall complete the reappraisal.  
4 In determining the appraised value of the land under Section 23.52,  
5 the effect on the value of the land caused by the infestation of  
6 ticks or screwworms is an additional factor that must be taken into  
7 account. The appraised value of land reappraised under this  
8 section may not exceed the lesser of:

9 (1) the market value of the land as determined by other  
10 appraisal methods; or

11 (2) one-half of the original appraised value of the  
12 land for the current tax year.

13 (e) In appraising the land for any subsequent tax year in  
14 which the Texas Animal Health Commission quarantine remains in  
15 place, the chief appraiser shall continue to take into account the  
16 effect on the value of the land caused by the infestation of ticks  
17 or screwworms.

18 SECTION 9. The changes in law made by this Act do not  
19 affect:

20 (1) additional taxes imposed as a result of a change of  
21 use of land appraised under Subchapter C or D, Chapter 23, Tax Code,  
22 that occurred before the effective date of this Act; or

23 (2) ad valorem taxes imposed for an ad valorem tax year  
24 that begins before the effective date of this Act.

25 SECTION 10. This Act takes effect January 1, 2026.