

By: Guillen, et al.

H.B. No. 247

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the amount of the appraised value of real property located in certain counties that arises from the installation or construction on the property of border security infrastructure and related improvements and to the consideration of the price paid by certain governmental entities for a parcel of or easement in real property purchased for the purpose of installing or constructing such infrastructure when appraising other real property.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.38 to read as follows:

Sec. 11.38. BORDER SECURITY INFRASTRUCTURE. (a) This section applies only to real property located in a county that borders the United Mexican States.

(b) In this section:

(1) "Border security infrastructure" means a wall, barrier, fence, road, trench, apparatus, or other improvement designed or adapted to surveil or impede the movement of persons or objects crossing the Texas-Mexico border.

(2) "Qualified border security infrastructure agreement" means a written agreement entered into between a property owner and this state or the United States to install or construct border security infrastructure on the owner's property.

1 The agreement may provide for the installation or construction of
2 additional improvements on the property that are not border
3 security infrastructure.

4 (c) A person is entitled to an exemption from taxation of
5 the amount of appraised value of real property owned by the person
6 that arises from the installation or construction on the property
7 of an improvement that is installed or constructed:

8 (1) under a qualified border security infrastructure
9 agreement; or

10 (2) on land subject to a recorded easement granted by
11 the property owner to this state or the United States that dedicates
12 the property for a purpose described by Subsection (b)(1).

13 SECTION 2. Section 11.43(c), Tax Code, is amended to read as
14 follows:

15 (c) An exemption provided by Section 11.13, 11.131, 11.132,
16 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,
17 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,
18 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, ~~or~~
19 11.36, or 11.38, once allowed, need not be claimed in subsequent
20 years, and except as otherwise provided by Subsection (e), the
21 exemption applies to the property until it changes ownership or the
22 person's qualification for the exemption changes. However, except
23 as provided by Subsection (r), the chief appraiser may require a
24 person allowed one of the exemptions in a prior year to file a new
25 application to confirm the person's current qualification for the
26 exemption by delivering a written notice that a new application is
27 required, accompanied by an appropriate application form, to the

1 person previously allowed the exemption. If the person previously
2 allowed the exemption is 65 years of age or older, the chief
3 appraiser may not cancel the exemption due to the person's failure
4 to file the new application unless the chief appraiser complies
5 with the requirements of Subsection (q), if applicable.

6 SECTION 3. Section 23.013, Tax Code, is amended by adding
7 Subsection (f) to read as follows:

8 (f) Notwithstanding Section 1.04(7)(C), in determining the
9 market value of real property, a chief appraiser may not consider
10 the price paid by this state or the United States to purchase a
11 parcel of or an easement in real property described by Section
12 11.38(a) if the purchase was for the purpose of installing or
13 constructing on the property border security infrastructure as
14 defined by Section 11.38(b)(1).

15 SECTION 4. The changes in law made by this Act apply only to
16 an ad valorem tax year that begins on or after the effective date of
17 this Act.

18 SECTION 5. It is the intent of the 89th Legislature, Regular
19 Session, 2025, that the amendments made by this Act to Section
20 11.43(c), Tax Code, be harmonized with another Act of the 89th
21 Legislature, Regular Session, 2025, relating to nonsubstantive
22 additions to and corrections in enacted codes.

23 SECTION 6. This Act takes effect January 1, 2026, but only
24 if the constitutional amendment proposed by the 89th Legislature,
25 Regular Session, 2025, to authorize the legislature to provide for
26 an exemption from ad valorem taxation of the amount of the market
27 value of real property located in a county that borders the United

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1 Mexican States that arises from the installation or construction on
2 the property of border security infrastructure and related
3 improvements is approved by the voters. If that amendment is not
4 approved by the voters, this Act has no effect.