

TAAD LEGISLATIVE UPDATE 2023 LEGISLATIVE SESSION

- Ag Appraisal Amendments
- Presented by
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HB 2354 Rep Hefner and Senator Springer

Sec 23.54 (e-1)

Ownership of the land is not considered to have changed if ownership of the land is transferred from former owner to the surviving spouse of the former owner.

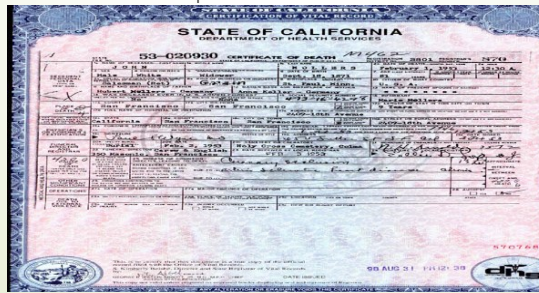
Effective Jan 2024



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HB 2354

- Under current law, a change in ownership requires a new owner to file an application to keep the special appraisal as long as a change of use of the land has not occurred and continue to be eligible.
- This bill allows a transfer from a former owner to a surviving spouse without having to reapply for the special valuation.
 - CAD'S will need copies of the death certificate or the will



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SB 1191

Rep Hefner and Senator Zaffirini

Sec 23.541 (a-1)

The chief appraiser shall accept and approve or deny an application for appraisal under this subchapter after the deadline for filing the application has passed if:

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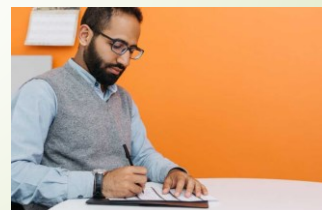
- ▶ (1) The land subject to the application was appraised under this subchapter in the preceding tax year.
- ▶ (2) Ownership of the land changed as a result of the death of an owner of the land during the preceding year; and
- ▶ (3) Application filed not later than delinquency date for the taxes on the land for the year for which the application is filed by:
 - ▶ (A) surviving spouse or a surviving child of the decedent; or
 - ▶ (B) executor or administrator of the estate of the decedent; or
 - ▶ (C) fiduciary acting in behalf of the surviving spouse or a surviving child of the decedent.

Effective Sept 1, 2023

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SB 1191

- ▶ Ms. Zaffirini states that renewing the ag application on inherited land following the loss of a child or spouse can be difficult due to legal or emotional circumstances. Missing the related deadlines can lead to financial difficulties. **This bill exempts application from penalties and allows the chief appraiser to accept after the deadline if the land appraisal occurred in the previous tax year and an eligible person applies before the delinquency date for taxes on the land.**



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HB 3207

Rep Murr and Senator Springer

- Sect 6.12(b) Selection of Agriculture advisory board.
 - **Must be landowners of the district whose land qualifies for appraisal under chapter 23 Sub C,D,E,H**

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Ag Advisory Board

- **No longer have to be a resident of the county, just owners of land that qualifies.**
 - **Not required to be owner for 5 years.**
- Effective Sept 1, 2023



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HB 2947

Rep Cain and Senator Perry

- ▶ HB 2947 amends the Agriculture Code to add the commercial sale of animals—which are defined as **poultry, livestock and other domestic and wild animals, but excluding animals used for illegal gaming –to the list of activities considered to be an agricultural operation.**
- ▶ Effective September 1, 2023

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HB 2947

- ▶ Concerns were raised that the commercial sale of animals was not clearly defined as an agricultural operation. This bill seeks to clarify this issue by adding the commercial sale of animals to the definition of “agricultural operation” in Chapter **251 of the Agriculture Code.**
- ▶ **Current list includes:**
 - ▶ Cultivating the soil
 - ▶ Producing crops for human food , animal feed , planting seed, or fiber
 - ▶ Floriculture
 - ▶ Viticulture
 - ▶ Horticulture
 - Silviculture
 - Wildlife Management
 - Raising or keeping livestock or poultry
 - Planting Cover Crops or leaving land idle for government program

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Sec. 252.001. DEFINITIONS. In this chapter:

- (1) "Animal" means poultry, livestock, and other domestic and wild animals. The term does not include an animal used for illegal gaming.
- (2) "Animal or crop facility" means a facility that is used in the agricultural production of animals or crops. The term includes:
 - (A) a tractor, trailer, farm implement of husbandry, building, greenhouse, structure, laboratory, pasture, field, paddock, pond, impoundment, or premises where animals or crops are located;
 - (B) a managed bee colony; and
 - (C) a livestock market.
- (3) "Crop" includes a shrub, vine, tree, seedling, shoot, slip, or other plant capable of producing food, fiber, medicine, nursery stock, floral products, or aesthetic beauty.

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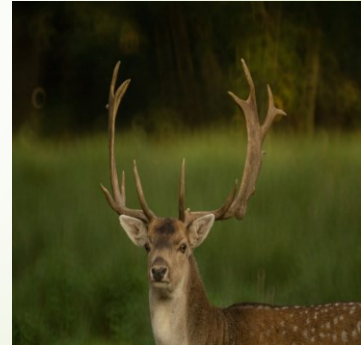
HB 260 REP MURR AND SENATOR PERRY

- This bill addresses the issues with CWD (chronic wasting disease)
- Texas Parks and Wildlife Department and Texas Animal Health Commission designate CWD surveillance zones and CWD containment zones to manage this highly contagious and fata disease. CWD has been discovered in deer in certain portions of Texas.
- **These designations, or the presence of other diseases and pests, could have a adverse effect on a property owner's ag valuation.**
- **HB 260 amends current law relating to the calculation of net to land in the appraisal of open space land for ad valorem tax purposes.**
- **HB 260 ensures a chief appraiser take into consideration the effect that designation as a wildlife or livestock disease or pest area, such as a CWD zone, or the presence of the applicable disease or pest has on the net income from the land.**

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HB 260

- ▶ January 1, 2024 is when the bill takes effect
- ▶ Valuation ?????
- ▶ Will PTAD also adjust for PVS?
- ▶ Documentation?



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CWD

- ▶ **What is Chronic Wasting Disease?**
- ▶ **Chronic Wasting Disease (CWD) threatens wild and captive deer. This fatal disease is in a family of neurological diseases known as transmissible spongiform encephalopathies (TSE). In Texas, CWD impacts our native white-tailed and mule deer as well as elk and several exotic deer species including red deer, and sika deer. If not managed, CWD can have devastating, long-term impacts on Texas' beloved white-tailed and mule deer. Visible symptoms often don't appear until just before death.**

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Counties Where CWD Has Been Found

This includes White Tailed Deer and Mule Deer

- Bexar (1 case in May 2023)
- Dallam (8 cases)
- Duval (3 cases)
- El Paso (22 cases)
- Frio (1 case in April 2023)
- Gillespie (4 cases)
- Gonzales (5 cases)
- Hamilton (1 case in April 2023)
- **Hartley (30 cases)**
- Hudspeth (21 cases)
- **Hunt (96 cases)**
- Kaufman (2 cases)
- Kimble (12 cases)
- Lavaca (5 cases)
- Limestone (9 cases)
- Lubbock (1 case in Feb 2021)
- Mason (1 case in April 2021)
- Matagorda (1 case in April 2021)

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- **Medina (91 cases)**
- Sutton (1 case April 2005)
- **Jvalde (198 cases)**
- Val Verde (3 cases)
- Washington (1 case April of 2023)
- Zavala (5 cases)



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Conclusions