

## **BILL ANALYSIS**

H.B. 777  
By: Ashby  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Concerns have been raised that requirements for the appraisal of land as agricultural land do not take into account service by certain members of the U.S. armed services while they are deployed or stationed outside Texas. H.B. 777 seeks to address these concerns by allowing those individuals to maintain eligibility for agricultural land appraisal while deployed or stationed outside Texas under certain circumstances even if their land ceases to meet all eligibility requirements.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 777 amends the Tax Code to establish that the eligibility of land for appraisal as agricultural land does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if the owner of the land is a member of the U.S. armed services who is deployed or stationed outside Texas and intends that the use of the land in such a manner and degree of intensity be resumed not later than the 180th day after the date the owner ceases to be deployed or stationed outside Texas. The bill requires the owner of such land to notify the appraisal office in writing not later than the 30th day after the date the owner is deployed or stationed outside Texas that the owner will be or has been deployed or stationed outside Texas and intends to use the land in the manner, to the degree, and within the specified time. The bill expressly provides that eligibility of land owned by a member of the U.S. armed services who is deployed or stationed outside Texas on the bill's effective date for appraisal as agricultural land does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if the land's owner meets the bill's requirements and provides written notice to the appraiser as specified by the bill not later than the 90th day after the bill's effective date and the chief appraiser of the appraisal district in which the land is located has not, as of the bill's effective date, made a determination that a change in the land's use has occurred.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.