

Sec. 11.33. Raw Cocoa and Green Coffee Held in Harris County

(a) A person is entitled to an exemption from taxation of raw cocoa and green coffee that the person holds in Harris County.

(b) An exemption granted under this section, once allowed, need not be claimed in subsequent years, and the exemption applies to all raw cocoa and green coffee the person holds until the cocoa's or the coffee's qualification for the exemption changes. The chief appraiser may, however, require a person who holds raw cocoa or green coffee for which an exemption in a prior year has been granted to file a new application to confirm the cocoa's or the coffee's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person.

HISTORY: Enacted by Acts 2001, 77th Leg., ch. 961 (S.B. 1574), § 1, effective January 1, 2002.

Sec. 11.34. Limitation of Taxes on Real Property in Designated Areas of Certain Municipalities

(a) This section applies only to a municipality having a population of less than 10,000.

(b) Acting under the authority of Section 1-o, Article VIII, Texas Constitution, the governing body of a municipality, by official action, may call an election in the municipality to permit the voters of the municipality to determine whether to authorize the governing body to enter into an agreement with an owner of real property in or adjacent to an area in the municipality that has been approved for funding under the programs administered by the Department of Agriculture as described by Section 1-o, Article VIII, Texas Constitution, under which the parties agree that the ad valorem taxes imposed by any political subdivision on the owner's real property may not be increased for the first five tax years after the tax year in which the agreement is entered into, subject to the terms and conditions provided by the agreement.

(c) If the authority to limit tax increases under this section is approved by the voters and the governing body of the municipality enters into an agreement to limit tax increases under this section, the tax officials shall appraise the property to which the limitation applies and calculate taxes as on other property, but if the tax so calculated exceeds the limitation, the tax imposed is the amount of the tax as limited by this section, except as provided by Subsections (f) and (g).

(d) An agreement to limit tax increases under this section must be entered into before December 31 of the tax year in which the election was held.

(e) A taxing unit may not increase the total annual amount of ad valorem taxes the taxing unit imposes on the property above the amount of the taxes the taxing unit imposed on the property in the tax year in which the governing body of the municipality entered into an agreement to limit tax increases under this section.

(f) Subject to Subsection (g), an agreement to limit tax increases under this section expires on the earlier of:

(1) January 1 of the sixth tax year following the tax year in which the agreement was entered into; or

(2) January 1 of the first tax year in which the owner of the property when the agreement was entered into ceases to own the property.

(g) If property subject to an agreement to limit tax increases under this section is owned by two or more persons, the limitation expires on January 1 of the first tax year following the year in which the ownership of at least a 50 percent interest in the property is sold or otherwise transferred.

(h) Notwithstanding Subsection (a), if the population of a municipality to which this section applies when the municipality enters into an agreement to limit taxes under this section subsequently increases to 10,000 or more, the validity of the agreement is not affected by that change in population, and the agreement does not expire because of that change.

HISTORY: Enacted by Acts 2009, 81st Leg., ch. 464 (S.B. 252), § 1, effective June 19, 2009.

Sec. 11.35. Temporary Exemption for Qualified Property Damaged by Disaster

(a) In this section:

(1) "Damage" means physical damage.

(2) "Qualified property" means property that:

(A) consists of:

(i) tangible personal property used for the production of income;

(ii) an improvement to real property; or

(iii) a manufactured home as that term is defined by Section 1201.003, Occupations Code, that is used as a dwelling, regardless of whether the owner of the manufactured home elects to treat the manufactured home as real property under Section 1201.2055, Occupations Code;

(B) is located in an area declared by the governor to be a disaster area following a disaster;

(C) is at least 15 percent damaged by the disaster, as determined by the chief appraiser under this section; and

(D) for property described by Paragraph (A)(i), is the subject of a rendition statement or property report filed by the property owner under Section 22.01 that demonstrates that the property had taxable situs in the disaster area for the tax year in which the disaster occurred.

(b) A person is entitled to an exemption from taxation by a taxing unit of a portion of the appraised value of qualified property that the person owns in an amount determined under Subsection (h).

(c) Repealed by Acts 2021, 87th Leg., Ch. 884 (S.B. 1438), Sec. 10(1), eff. June 16, 2021.

(d) Repealed by Acts 2021, 87th Leg., Ch. 884 (S.B. 1438), Sec. 10(1), eff. June 16, 2021.

(e) Repealed by Acts 2021, 87th Leg., Ch. 884 (S.B. 1438), Sec. 10(1), eff. June 16, 2021.

(f) On receipt of an application for the exemption authorized by this section, the chief appraiser shall determine whether any item of qualified property that is the subject of the application is at least 15 percent damaged by the disaster and assign to each such item of qualified property a damage assessment rating of Level I, Level II, Level III, or Level IV, as appropriate, as provided by Subsection (g). In determining the appropriate damage assessment rating, the chief appraiser may rely on information provided by a county emergency management authority, the Federal Emergency Management Agency, or any other source the chief appraiser considers appropriate.

(g) The chief appraiser shall assign to an item of qualified property:

(1) a Level I damage assessment rating if the property is at least 15 percent, but less than 30 percent, damaged, meaning that the property suffered minimal damage and may continue to be used as intended;

(2) a Level II damage assessment rating if the property is at least 30 percent, but less than 60 percent, damaged, which, for qualified property described by Subsection (a)(2)(A)(ii) or (iii), means that the property has suffered only nonstructural damage, including nonstructural damage to the roof, walls, foundation, or mechanical components, and the waterline, if any, is less than 18 inches above the floor;

(3) a Level III damage assessment rating if the property is at least 60 percent damaged but is not a total loss, which, for qualified property described by Subsection (a)(2)(A)(ii) or (iii), means that the property has suffered significant structural damage requiring extensive repair due to the failure or partial failure of structural elements, wall elements, or the foundation, or the waterline is at least 18 inches above the floor; or

(4) a Level IV damage assessment rating if the property is a total loss, meaning that repair of the property is not feasible.

(h) Subject to Subsection (i), the amount of the exemption authorized by this section for an item of qualified property is determined by multiplying the appraised value, determined for the tax year in which the disaster occurred, of the property by:

(1) 15 percent, if the property is assigned a Level I damage assessment rating;

(2) 30 percent, if the property is assigned a Level II damage assessment rating;

(3) 60 percent, if the property is assigned a Level III damage assessment rating; or

(4) 100 percent, if the property is assigned a Level IV damage assessment rating.

(i) If a person qualifies for the exemption authorized by this section after the beginning of the tax year, the amount of the exemption is calculated by multiplying the amount determined under Subsection (h) by a fraction, the denominator of which is 365 and the numerator of which is the number of days remaining in the tax year after the day on which the governor first declares the area in which the person's qualified property is located to be a disaster area, including the day on which the governor makes the declaration.

(j) If a person qualifies for the exemption authorized by this section after the amount of the tax due on the qualified property is calculated and the effect of the qualification is to reduce the amount of the tax due on the property, the assessor for each applicable taxing unit shall recalculate the amount of the tax due on the property and correct the tax roll. If the tax bill has been mailed and the tax on the property has not been paid, the assessor shall mail a corrected tax bill to the person in whose name the property is listed on the tax roll or to the person's authorized agent. If the tax on the property has been paid, the tax collector for the taxing unit shall refund to the person who paid the tax the amount by which the payment exceeded the tax due.

(k) The exemption authorized by this section expires as to an item of qualified property on January 1 of the first tax year in which the property is reappraised under Section 25.18.

HISTORY: Enacted by Acts 2019, 86th Leg., ch. 1034 (H.B. 492), § 1, effective January 1, 2020; am. Acts 2021, 87th Leg., ch. 883 (S.B. 1427), § 1, effective June 16, 2021; am. Acts 2021, 87th Leg., ch. 844 (S.B. 1438), § 10(1), effective June 16, 2021; am. Acts 2025, 89th Leg., Ch. 993 (S.B. 850), § 2, eff. September 1, 2025.

Sec. 11.351. Temporary Exemption for Improvement to Residence Homestead Destroyed by Fire

(a) In this section, "residence homestead" has the meaning assigned by Section 11.13.

(b) A person is entitled to an exemption from taxation by a taxing unit in an amount determined under Subsection (d) of the appraised value of an improvement to the person's residence homestead that:

(1) is completely destroyed by a fire;

(2) is a habitable dwelling immediately before the date the fire occurs; and

(3) remains uninhabitable for at least 30 days after the date the fire occurs.

(c) A person is entitled to an exemption provided by this section only for the tax year in which the fire occurs.

(d) The amount of the exemption authorized by this section is calculated by multiplying the appraised value of the improvement for the tax year in which the fire occurs by a fraction, the denominator of which is 365 and the numerator of which is the number of days remaining in the tax year after the date on which the fire occurs.

(e) A property owner must submit an application for an exemption authorized by this section to the chief appraiser of the appraisal district in which the improvement that is the subject of the application is located not later than the 180th day after the date the fire occurs.