

## CHAPTER 400

## H.B. No. 2044

An Act relating to the listing of certain exempt property in the appraisal records.

*Be it enacted by the Legislature of the State of Texas:*

**SECTION 1.** Chapter 11, Tax Code, is amended by adding Section 11.48 to read as follows:

*Sec. 11.48. EXEMPT PROPERTY OWNED BY THE STATE. (a) Real property that is exempt because it is owned by the state shall be listed in the name of the state or in the name of the state department or agency holding title to the property for the state.*

*(b) All executive and administrative departments and agencies, and all agencies of public education, shall cooperate with local appraisal districts by providing the necessary information to comply with Subsection (a) of this section. The State Property Tax Board shall develop forms to assist agencies in providing required information.*

*(c) Records shall be in the form prescribed by the State Property Tax Board and shall include:*

*(1) the name and address of the department or agency that holds title to the property or is responsible for managing or maintaining the property;*

*(2) a description of the property, including separate descriptions of land, improvements, minerals, or other interests in real property;*

*(3) the tax year for which the listing applies;*

*(4) an identification of each taxing unit in which the property is located; and*

*(5) a determination whether the property is exempt from taxation.*

*(d) The chief appraiser shall not be required to appraise any property required by this section to be listed in the records.*

*(e) The chief appraiser shall deliver a copy of the listing to the appropriate department or agency by April 1, or as soon thereafter as practicable, to confirm the accuracy of the information.*

*(f) By September 1, the chief appraiser shall certify a copy of each record required by this section to the State Property Tax Board. The board shall prepare a list of all state-owned property as reflected in the certifications.*

*(g) This section does not apply to property that is owned or held by the State Department of Highways and Public Transportation.*

**SECTION 2.** This Act takes effect January 1, 1986.

**SECTION 3.** The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed by the House on April 18, 1985, by a non-record vote; House concurred in Senate amendments to H.B. No. 2044 on May 17, 1985, by a non-record vote; passed by the Senate, with amendments, on May 15, 1985, by the following vote: Yeas 31, Nays 0.

Approved: June 10, 1985

Effective: January 1, 1986