

TEXAS PROPERTY TAX CODE

TITLE 1 PROPERTY TAX CODE

SUBTITLE A GENERAL PROVISIONS

CHAPTER 1 GENERAL PROVISIONS

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Sec. 1.01. Short Title.

This title may be cited as the Property Tax Code.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.)

Sec. 1.02. Applicability of Title.

This title applies to a taxing unit that is created by or pursuant to any general, special, or local law enacted before or after the enactment of this title unless a law enacted after enactment of this title by or pursuant to which the taxing unit is created expressly provides that this title does not apply. This title supersedes any provision of a municipal charter or ordinance relating to property taxation. Nothing in this title invalidates or restricts the right of voters to utilize municipal-level initiative and referendum to set a tax rate, level of spending, or limitation on tax increase for that municipality.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 1, effective January 1, 1982.)

Sec. 1.03. Construction of Title.

The Code Construction Act (Chapter 311, Government Code) applies to the construction of each provision of this title except as otherwise expressly provided by this title.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1985, 69th Leg., ch. 479 (S.B. 813), § 72, effective September 1, 1985.)

Sec. 1.04. Definitions.

In this title:

(1) "Property" means any matter or thing capable of private ownership.

(2) "Real property" means:

- (A) land;
- (B) an improvement;
- (C) a mine or quarry;
- (D) a mineral in place;
- (E) standing timber; or

A mineral interest is
an interest in either
(A) or (D).

(F) an estate or interest, other than a mortgage or deed of trust creating a lien on property or an interest securing payment or performance of an obligation, in a property enumerated in Paragraphs (A) through (E) of this subdivision.

(3) "Improvement" means:

- (A) a building, structure, fixture, or fence erected on or affixed to land;
- (B) a transportable structure that is designed to be occupied for residential or business purposes, whether or not