

By: Murr

H.B. No. 267

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an interim study of the appraisal of agricultural land
3 for ad valorem tax purposes.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. JOINT INTERIM COMMITTEE ON TAX APPRAISAL OF
6 AGRICULTURAL LAND. (a) A joint interim committee is created to
7 study, review, and report to the legislature on the methods and
8 procedures for appraising agricultural land for ad valorem tax
9 purposes.

10 (b) The joint interim committee is composed of the members
11 of the House Ways and Means Committee and the Senate Water,
12 Agriculture, and Rural Affairs Committee.

13 (c) The chair of the House Ways and Means Committee and the
14 chair of the Senate Water, Agriculture, and Rural Affairs Committee
15 shall serve as co-chairs of the joint interim committee.

16 (d) The joint interim committee shall convene at the joint
17 call of the co-chairs.

18 (e) The joint interim committee has all other powers and
19 duties provided to a special or select committee by the rules of the
20 senate and house of representatives, by Subchapter B, Chapter 301,
21 Government Code, and by policies of the senate and house committees
22 on administration.

23 SECTION 2. STUDY. The committee created by this Act shall
24 study:

1 (1) the methods and procedures for appraising
2 agricultural land for ad valorem taxation under the laws of this
3 state;

4 (2) the role of the comptroller of public accounts in
5 providing guidance to appraisal districts regarding the tax
6 appraisal of agricultural land;

7 (3) whether the manual relating to the appraisal of
8 agricultural land published by the comptroller of public accounts
9 should be updated;

10 (4) whether additional training on appraising of
11 agricultural land for taxation should be provided to each chief
12 appraiser of an appraisal district;

13 (5) whether the legislature should enact laws to
14 provide additional special valuation, exemption, or other
15 beneficial ad valorem tax treatment for the owners of agricultural
16 land;

17 (6) whether the statewide formulas used for appraising
18 agricultural land should be updated to produce more accurate
19 appraisals;

20 (7) whether owners of agricultural land should be
21 required to complete the comptroller of public accounts' Texas Farm
22 and Ranch Survey; and

23 (8) how to best clarify the appraisal protest process
24 for property owners of agricultural land, including the role and
25 duties of appraisal review boards.

26 SECTION 3. FINDINGS AND RECOMMENDATIONS. Not later than
27 December 22, 2024, the committee created by this Act shall report

1 the committee's findings and recommendations to the lieutenant
2 governor, the speaker of the house of representatives, and the
3 governor.

4 SECTION 4. EXPIRATION. This Act expires September 1, 2025.

5 SECTION 5. EFFECTIVE DATE. This Act takes effect
6 immediately if it receives a vote of two-thirds of all the members
7 elected to each house, as provided by Section 39, Article III, Texas
8 Constitution. If this Act does not receive the vote necessary for
9 immediate effect, this Act takes effect September 1, 2023.