

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 25, 2005

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: SB760 by Armbrister (Relating to the classification of open-space land into categories for purposes of appraising the land for ad valorem tax purposes.), **As Introduced**

No fiscal implication to the State is anticipated.

This bill would require chief appraisers to classify agricultural land according to soil type, soil capability, irrigation, general topography, geographical factors, and other factors that influence the productive capacity of the category. Since the bill would change school district taxable property values, no fiscal implication to the State is anticipated.

Local Government Impact

Passage of the bill would require chief appraisers to classify agricultural land for appraisal based on the land's productivity value into multiple categories. Current law allows chief appraisers discretion in classifying agricultural land into specific categories. As a result, units of local government that fund appraisal districts could realize additional costs.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DLBa, WP, DLBe