

BILL ANALYSIS

H.B. 967
By: Guillen
Local Government Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Passage of this bill will provide a measure of financial relief to ranchers and other landowners whose agricultural-use or certain, qualified, open-space land must be placed under quarantine due to the infestation of fever ticks. During quarantine, landowners suffer a loss in the value and usability of their land. In addition, most landowners facing quarantine will be required to spend significant amounts of money to move their livestock to other pasture land, and undertake other costly measures.

While the Texas Commission on Animal Health, Texas A&M University, and other agencies are working on better means to eradicate fever ticks, this pest remains an expensive problem in South Texas.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

This bill may be cited as the "Rancher Relief Act"

The bill amends Subchapter C, Chapter 23 of the Tax Code to allow for the reappraisal of designated agricultural-use land that is subject to temporary quarantine for ticks.

- During a tax year which a temporary quarantine has been established, a landowner is entitled to a reappraisal of their land on written request for reappraisal to the chief appraiser any time during that year.
- Reappraisal shall be completed as soon as is practicable; the effect on the land's value caused by tick infestation must be taken into account.
- Landowner may not be required to pay for the reappraisal cost; taxing units within the appraisal district shall share the costs proportionally, based on the preceding year.
- Landowner shall be refunded the prorated difference between tax paid to any taxing unit in the appraisal district and the tax due on the lower appraised value.
- For land that continues to be under quarantine in any subsequent tax year, the chief appraiser shall continue to take the effect of the infestation of ticks into account.

The bills amends Subchapter D Chapter 23 of the Tax Code to allow for the reappraisal of qualified open-space land, other than land used for wildlife management, that is subject to temporary quarantine for ticks. The provisions mentioned above that are amended into Subchapter C, Chapter 23, Tax Code, of the bill also apply to Subchapter D, Chapter 23 of the Tax Code.

EFFECTIVE DATE

Upon passage, or, if the Act does not receive the necessary vote, the Act takes effect September 1, 2007.