

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**April 22, 2009**

**TO:** Honorable Steve Ogden, Chair, Senate Committee on Finance

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

**IN RE: SB801** by Hegar (Relating to the appraisal for ad valorem tax purposes of land used for wildlife management.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 23 of the Tax Code, regarding appraisal methods.

The bill would expand the definition of land qualified for appraisal as agricultural land in wildlife management use to include land that is qualified for appraisal as timber land under Chapter 23, Subchapter E, of this code. Under current law, land qualified for appraisal as timber land cannot be converted to a wildlife management use.

The bill would codify current practice of appraising agricultural land in wildlife management use based on its previous agricultural use, and expand this to include timber land in wildlife management use.

The bill would expand land qualifying for appraisal as open-space land to include land inside a city limit if it has been devoted principally to agricultural use or timber production continuously for the preceding five years and is also used for wildlife management. Under current law, the required use is for agriculture only. Additional requirements under current law are unchanged.

Since any lands in wildlife management use would have previously been appraised as agricultural or timber land, this bill would not result in changes to current taxable values.

Lands inside a city limit used continuously for agriculture or timber production for the previous five years would also already be appraised as agricultural or timber land, and this bill would not result in changes to current taxable values.

The bill would take effect January 1, 2010.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, MN, SD, SJS