

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**April 15, 2011**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

**IN RE: HB1384** by Kleinschmidt (Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land on the basis of its use 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 property taxation and appraisals.

The bill would amend Section 23.51(7) to add "supporting outdoor education" to the current list of seven wildlife management uses. Under current law, to qualify for reduced property tax appraisal as qualified open-space land (agricultural use appraisal) on the basis of wildlife management use a taxpayer must use the land for at least three of the seven listed uses. The bill would change this to three of eight.

By adding one more kind of wildlife management use to the current list of seven uses in the Tax Code the bill would make it marginally easier to qualify for agricultural use appraisal on the basis of wildlife management use. The bill would not change the current requirement that a landowner must already be appraised at the reduced agricultural use value in order to qualify under wildlife management use. Consequently, there would be no fiscal impact on the state or units of local government.

The bill would take effect January 1, 2012.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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