

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 27, 2015

TO: Honorable Tracy O. King, Chair, House Committee on Agriculture & Livestock

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1513 by Fletcher (relating to the minimum size of a tract of land used to raise or keep bees in order for the tract to be eligible for appraisal for ad valorem tax purposes as qualified open-space land.), **Committee Report 1st House, Substituted**

Implementing provisions of the bill related to modifying the definition of agricultural use would create a cost to units of local government, and to the state through the operation of the school funding formula by reducing the number of acres required to qualify under the beekeeping land use. No information is available regarding the increased number of qualified acres or decreased taxable value that would be attributable to this provision; consequently the fiscal impact of the bill cannot be estimated.

This bill would amend Chapter 23 of the Tax Code, regarding property tax appraisal methods and procedures, to amend the definition of agricultural use by reducing the minimum number of acres from five to two for land used to keep bees.

Local Government Impact

The fiscal implications of the bill cannot be determined at this time

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, SZ, JJ, BRi