

By: Creighton

S.B. No. 594

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the procedure for the approval of rules adopted by the
3 comptroller relating to the appraisal of qualified open-space land
4 and qualified timber land for ad valorem tax purposes.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 23.52(d), Tax Code, is amended to read as
7 follows:

8 (d) The comptroller by rule shall develop and distribute to
9 each appraisal office appraisal manuals setting forth this method
10 of appraising qualified open-space land, and each appraisal office
11 shall use the appraisal manuals in appraising qualified open-space
12 land. The comptroller by rule shall develop and the appraisal
13 office shall enforce procedures to verify that land meets the
14 conditions contained in Subdivision (1) of Section 23.51 [~~of this~~
15 ~~code~~]. The rules, before taking effect, must be approved by the
16 comptroller with the review and counsel of the Department of
17 Agriculture [~~a majority vote of a committee comprised of the~~
18 ~~following officials or their designees: the governor, the~~
19 ~~comptroller, the attorney general, the agriculture commissioner,~~
20 ~~and the Commissioner of the General Land Office].~~

21 SECTION 2. Section 23.73(b), Tax Code, is amended to read as
22 follows:

23 (b) The comptroller by rule shall develop and distribute to
24 each appraisal office appraisal manuals setting forth this method

1 of appraising qualified timber land, and each appraisal office
2 shall use the appraisal manuals in appraising qualified timber
3 land. The comptroller by rule shall develop and the appraisal
4 office shall enforce procedures to verify that land meets the
5 conditions contained in Section 23.72 [~~of this code~~]. The rules,
6 before taking effect, must be approved by the comptroller with the
7 review and counsel of the Texas A&M Forest Service [~~majority vote of~~
8 ~~a committee comprised of the following officials or their~~
9 ~~designees: the governor, the comptroller, the attorney general, the~~
10 ~~agriculture commissioner, and the Commissioner of the General Land~~
11 ~~Office~~].

12 SECTION 3. This Act takes effect January 1, 2018.