

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 20, 2017

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1209 by Uresti (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

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 23 of the Tax Code, regarding property tax appraisal, to define "predator control" to include predation management activities conducted on a landowner's land by a local predation management organization or by Texas Wildlife Services in cooperation with the organization. The landowner would be required to:

- be a member in good standing of the local predation management organization and be current in the payment of the organization's membership dues; and
- allow the local predation management organization or Texas Wildlife Services acting in cooperation with the organization reasonable access to the land to conduct the predation management activities.

The bill would define "local predation management organization" as an organization that:

- conducts predation management activities in a defined geographical region; and
- expends at least 70 percent of the organization's annual budget conducting predation management activities or making contributions to Texas Wildlife Services.

The bill would define "Texas Wildlife Services" to include any of the Texas A&M AgriLife Extension Service Wildlife Services Program's cooperative partners as authorized by current law or a substantially similar successor program.

The bill would require the Parks and Wildlife Department, with the assistance of the Texas A&M AgriLife Extension Service, to develop:

- a definition of "predation management activities"; and
- a membership form and instructions for using the form to be issued by a local predation management organization to a landowner. A landowner would be permitted to present the form to a local appraisal office to prove membership in the organization. The form would be required to include a certification by the organization that the organization is a local predation management organization.

The Comptroller would be required to adopt by rule the definition of predation management activities and the membership form and include them among the rules distributed to each appraisal district.

One method of qualifying for special open-space appraisal, which results in an appraised value significantly less than the land's market value, is wildlife management. To qualify, a landowner has to perform at least three of seven prescribed wildlife management activities, and to have previously been qualified for open-space appraisal, or meet one of the other conditions in current law. This bill would provide landowners an additional method for satisfying one of the activities (predator control) for qualifying for wildlife management open-space special appraisal but would not significantly affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect September 1, 2017.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts, 555 Texas A&M AgriLife Extension Service, 802 Parks and Wildlife Department

LBB Staff: UP, KK, SD, SJS