

## **BILL ANALYSIS**

H.B. 97  
By: Rodriguez  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Concerns have been raised about the restrictive and narrow manner in which some county tax assessor-collectors have applied statutory provisions relating to the appraisal of land as qualified open-space land and about the resulting disadvantages for some smaller agricultural operations. H.B. 97 seeks to remedy this situation by classifying the production of fruits and vegetables as an acceptable agricultural use for such appraisal purposes and by providing for the development of guidelines for uncommon agricultural uses.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 97 amends the Tax Code to require a chief appraiser to distinguish between the degree of intensity required for various agricultural production methods, including organic, sustainable, pastured poultry, rotational grazing, and other uncommon production methods or systems, for purposes relating to the eligibility of land for appraisal as qualified open-space land for property tax purposes. The bill classifies the production of fruits and vegetables as an agricultural use for such purposes.

H.B. 97 requires the comptroller of public accounts, in consultation with specified partners, to develop certain guidelines for uncommon agricultural uses with regard to the appraisal of land as qualified open-space land. The bill sets out provisions relating to the contents of those guidelines and the factors the comptroller may consider in developing the guidelines. The bill requires the comptroller, in cooperation with appraisal districts, to provide educational resources to chief appraisers to assist with the appraisal of land using the guidelines and of land using an uncommon production method, such as organic production, sustainable production, and pastured poultry. The bill requires the comptroller to distribute the guidelines to each appraisal district not later than September 1, 2020.

H.B. 97 applies only to the appraisal of land for property tax purposes for a tax year that begins on or after January 1, 2021.

### **EFFECTIVE DATE**

September 1, 2019.