By:  Perry S.B. No. 1245

A BILL TO BE ENTITLED

AN ACT

relating to the farm and ranch survey conducted by the comptroller for purposes of estimating the productivity value of qualified open-space land as part of the study of school district taxable values.

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

SECTION 1.  Subchapter M, Chapter 403, Government Code, is amended by adding Section 403.3022 to read as follows:

Sec. 403.3022.  FARM AND RANCH SURVEY. (a) The comptroller shall conduct an annual farm and ranch survey for purposes of estimating the productivity value of qualified open-space land as part of a study under Section 403.302.

(b)  The comptroller shall prepare and issue an instructional guide that provides information to assist individuals in completing the farm and ranch survey. The instructional guide must include:

(1)  definitions of words related to property appraisal in the survey;

(2)  instructions and examples regarding how to answer the questions in the survey;

(3)  answers to frequently asked questions; and

(4)  any other information the comptroller determines is necessary to assist individuals in completing the survey.

(c)  At least once each year, the comptroller shall conduct an online or in-person informational session that is open to the public regarding how to complete the farm and ranch survey. The comptroller shall post a recording of the informational session on the comptroller's Internet website.

(d)  At least once each year, the comptroller shall solicit comments from the public and the property tax administration advisory board for the purposes of:

(1)  determining the ease and understandability of the farm and ranch survey; and

(2)  ensuring that the questions in the survey are designed to generate reliable answers.

(e)  The chief appraiser of each appraisal district shall distribute the farm and ranch survey instructional guide to the members of the agricultural advisory board for the appraisal district appointed under Section 6.12, Tax Code, and shall provide information to the board regarding how to access the informational session provided under Subsection (c) of this section. The chief appraiser may distribute the instructional guide electronically under this subsection.

(f)  The comptroller shall distribute the farm and ranch survey instructional guide to individuals who receive the farm and ranch survey from the comptroller and shall provide information to those individuals regarding how to access the informational session provided under Subsection (c). The comptroller may distribute the instructional guide electronically under this subsection.

(g)  The definitions of words related to property appraisal included in the instructional guide are for informational purposes only and do not apply to this code or the Tax Code.

SECTION 2.  Not later than January 1, 2022, the comptroller shall prepare and issue the instructional guide required by Section 403.3022, Government Code, as added by this Act.

SECTION 3.  This Act takes effect September 1, 2021.