87R10794 LHC-D

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 D, Chapter 23, Tax Code, is amended by adding Section 23.61 to read as follows:

Sec. 23.61.  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 the study of school district taxable values required by Section 403.302, Government Code.

(b)  The comptroller shall prepare and issue a manual that provides information to assist property owners in completing the farm and ranch survey. The manual 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 property owners in completing the survey.

(c)  At least once each year, the comptroller shall conduct an online or in-person training that is open to the public regarding how to complete the farm and ranch survey. The comptroller shall post a recording of the training 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 manual to the agricultural advisory board for the appraisal district appointed under Section 6.12 and shall provide information to the board regarding how to access the training provided under Subsection (c). The chief appraiser may distribute the manual electronically under this subsection.

SECTION 2.  Not later than January 1, 2022, the comptroller shall prepare and issue the manual required by Section 23.61, Tax Code, as added by this Act.

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