

By: Perry

S.B. No. 1245

A BILL TO BE ENTITLED

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

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

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

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

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

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

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

21 (3) answers to frequently asked questions; and

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

24 (c) At least once each year, the comptroller shall conduct

1 an online or in-person informational session that is open to the
2 public regarding how to complete the farm and ranch survey. The
3 comptroller shall post a recording of the informational session on
4 the comptroller's Internet website.

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

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

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

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

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

26 (g) The definitions of words related to property appraisal
27 included in the instructional guide are for informational purposes

1 only and do not apply to this code or the Tax Code.

2 SECTION 2. Not later than January 1, 2022, the comptroller
3 shall prepare and issue the instructional guide required by Section
4 403.3022, Government Code, as added by this Act.

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