

By: Perry

S.B. No. 1245

A BILL TO BE ENTITLED

AN ACT

1  
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 D, Chapter 23, Tax Code, is amended by  
8 adding Section 23.61 to read as follows:

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

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

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

1 an online or in-person training that is open to the public regarding  
2 how to complete the farm and ranch survey. The comptroller shall  
3 post a recording of the training on the comptroller's Internet  
4 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 manual to the agricultural  
14 advisory board for the appraisal district appointed under Section  
15 6.12 and shall provide information to the board regarding how to  
16 access the training provided under Subsection (c). The chief  
17 appraiser may distribute the manual electronically under this  
18 subsection.

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

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