

1-1 By: Perry S.B. No. 1245  
1-2 (In the Senate - Filed March 9, 2021; March 18, 2021, read  
1-3 first time and referred to Committee on Finance; April 14, 2021,  
1-4 reported adversely, with favorable Committee Substitute by the  
1-5 following vote: Yeas 15, Nays 0; April 14, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Nelson	X		
1-9	Lucio	X		
1-10	Bettencourt	X		
1-11	Buckingham	X		
1-12	Campbell	X		
1-13	Creighton	X		
1-14	Hancock	X		
1-15	Huffman	X		
1-16	Kolkhorst	X		
1-17	Nichols	X		
1-18	Perry	X		
1-19	Schwertner	X		
1-20	Taylor	X		
1-21	West	X		
1-22	Whitmire	X		

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 1245 By: Hancock

1-24 A BILL TO BE ENTITLED  
1-25 AN ACT

1-26 relating to the farm and ranch survey conducted by the comptroller  
1-27 for purposes of estimating the productivity value of qualified  
1-28 open-space land as part of the study of school district taxable  
1-29 values.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Subchapter M, Chapter 403, Government Code, is  
1-32 amended by adding Section 403.3022 to read as follows:

1-33 Sec. 403.3022. FARM AND RANCH SURVEY. (a) The comptroller  
1-34 shall conduct an annual farm and ranch survey for purposes of  
1-35 estimating the productivity value of qualified open-space land as  
1-36 part of a study under Section 403.302.

1-37 (b) The comptroller shall prepare and issue an  
1-38 instructional guide that provides information to assist  
1-39 individuals in completing the farm and ranch survey. The  
1-40 instructional guide must include:

1-41 (1) definitions of words related to property appraisal  
1-42 in the survey;

1-43 (2) instructions and examples regarding how to answer  
1-44 the questions in the survey;

1-45 (3) answers to frequently asked questions; and

1-46 (4) any other information the comptroller determines  
1-47 is necessary to assist individuals in completing the survey.

1-48 (c) At least once each year, the comptroller shall conduct  
1-49 an online or in-person informational session that is open to the  
1-50 public regarding how to complete the farm and ranch survey. The  
1-51 comptroller shall post a recording of the informational session on  
1-52 the comptroller's Internet website.

1-53 (d) At least once each year, the comptroller shall solicit  
1-54 comments from the public and the property tax administration  
1-55 advisory board for the purposes of:

1-56 (1) determining the ease and understandability of the  
1-57 farm and ranch survey; and

1-58 (2) ensuring that the questions in the survey are  
1-59 designed to generate reliable answers.

1-60 (e) The chief appraiser of each appraisal district shall

2-1 distribute the farm and ranch survey instructional guide to the  
2-2 members of the agricultural advisory board for the appraisal  
2-3 district appointed under Section 6.12, Tax Code, and shall provide  
2-4 information to the board regarding how to access the informational  
2-5 session provided under Subsection (c) of this section. The chief  
2-6 appraiser may distribute the instructional guide electronically  
2-7 under this subsection.

2-8 (f) The comptroller shall distribute the farm and ranch  
2-9 survey instructional guide to individuals who receive the farm and  
2-10 ranch survey from the comptroller and shall provide information to  
2-11 those individuals regarding how to access the informational session  
2-12 provided under Subsection (c). The comptroller may distribute the  
2-13 instructional guide electronically under this subsection.

2-14 (g) The definitions of words related to property appraisal  
2-15 included in the instructional guide are for informational purposes  
2-16 only and do not apply to this code or the Tax Code.

2-17 SECTION 2. Not later than January 1, 2022, the comptroller  
2-18 shall prepare and issue the instructional guide required by Section  
2-19 403.3022, Government Code, as added by this Act.

2-20 SECTION 3. This Act takes effect September 1, 2021.

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