

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 11, 2021**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Finance

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: SB1245** by Perry (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.), **As Introduced**

<p><b>No significant fiscal implication to the State is anticipated.</b></p>
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The bill would amend Chapter 23 of the Tax Code, regarding property tax appraisal methods and procedures, to require the Comptroller to conduct an annual farm and ranch survey for estimating the productivity value of qualified open-spaced land. The bill would direct the Comptroller to prepare and publish a manual to assist property owners in completing the farm and ranch survey including definitions, instructions, examples, and other information. The bill would require the Comptroller to conduct a training open to the public on how to complete the survey and post a recording of the training on the website. The bill provides that the Comptroller shall solicit comments from the public and the Property Tax Administration Advisory Board at least once a year to determine the ease and understandability of the survey and to ensure questions are designed to generate reliable answers. The bill would require that the chief appraiser of each appraisal district distribute the farm and ranch survey manual to the agricultural advisory board for the appraisal district.

The Comptroller indicates there would be no administrative costs resulting from provisions in the bill.

The bill would take effect September 1, 2021.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD, BRI