

BILL ANALYSIS

S.B. 1245
By: Perry
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The reliability and accuracy of the property value study conducted by the comptroller of public accounts is critical because it helps determine the amount of funding a school district receives from the state. To ensure accurate data is used in the study, the comptroller conducts a yearly farm and ranch survey, which gathers agricultural productivity data that helps to determine the value of farm and ranch land for the study. Unfortunately, it has been noted that the survey is often submitted incomplete due to a lack of understanding on how to properly and accurately fill out the survey. S.B. 1245 seeks to address these issues by requiring the comptroller to prepare and issue an instructional guide that provides information to assist individuals in completing the farm and ranch survey.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 1245 amends the Government Code to require the comptroller of public accounts to conduct an annual farm and ranch survey for purposes of estimating the productivity value of qualified open-space land as part of a study to determine school district property values. The bill requires the comptroller, not later than January 1, 2022, to prepare and issue an instructional guide that provides information to assist individuals in completing the farm and ranch survey and sets out the required contents of the guide.

S.B. 1245 requires the comptroller, at least once each year, to do the following:

- conduct an online or in-person informational session that is open to the public regarding how to complete the farm and ranch survey, a recording of which must be posted on the comptroller's website; and
- solicit comments from the public and the property tax administration advisory board for the following purposes:
 - determining the ease and understandability of the farm and ranch survey; and
 - ensuring that the questions in the survey are designed to generate reliable answers.

S.B. 1245 provides for the distribution of the farm and ranch survey instructional guide to members of the agricultural advisory board for each appraisal district and to individuals who receive the farm and ranch survey, including electronic distribution, and for the provision of

information to those parties regarding how to access the comptroller's informational session regarding how to complete the survey. The bill establishes that the definitions of words related to property appraisal included in the instructional guide are for informational purposes only and do not apply to the Government Code or the Tax Code.

EFFECTIVE DATE

September 1, 2021.