

- SUBJECT:** Requiring annual farm and ranch survey, instructional guide
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 9 ayes — Meyer, Thierry, Button, Cole, Guerra, Murphy, Noble, Rodriguez, Shine
- 0 nays
- 2 absent — Martinez Fischer, Sanford
- SENATE VOTE:** On final passage, April 20 — 31-0
- WITNESSES:** For — (*Registered, but did not testify:* Jeremy Fuchs, Texas and Southwestern Cattle Raisers Association; Marya Crigler, Texas Association of Appraisal Districts; Joy Davis, Texas Farm Bureau)
- Against — None
- On — (*Registered, but did not testify:* Korry Castillo, Comptroller of Public Accounts)
- DIGEST:** SB 1245 would require the comptroller to conduct an annual farm and ranch survey to estimate the productivity value of qualified open-space land as part of a study to determine school district property values.
- By January 1, 2022, the comptroller would be required to prepare and issue an instructional guide that provided information to assist individuals in completing the farm and ranch survey. The instructional guide would have to include:
- definitions of words related to property appraisal in the survey;
 - instructions and examples on how to answer the questions in the survey;
 - answers to frequently asked questions; and

- any other information the comptroller determined was necessary to assist individuals in completing the survey.

The definitions of words related to property appraisal in the instructional guide would be for informational purposes only and would not apply to the Government Code or the Tax Code.

At least once each year, the comptroller would be required to conduct an online or in-person information session that was open to the public on how to complete the farm and ranch survey. A recording of the informational session would have to be posted on the comptroller's website.

The bill also would require the comptroller, at least once a year, to solicit comments from the public and the property tax administration advisory board to determine the ease and understandability of the farm and ranch survey and ensure that the survey questions were designed to generate reliable answers.

Chief appraiser's duties. The chief appraiser of each appraisal district would be required to distribute, electronically or otherwise, the farm and ranch survey instructional guide to the members of the agricultural advisory board for the appraisal district. The appraiser also would have to provide the board with information regarding how to access the comptroller's informational session on how to complete the survey.

Comptroller's duties. The bill would require the comptroller to distribute the survey instructional guide to individuals who received the farm and ranch survey from the comptroller and to provide such individuals with information about how to access the informational session. The comptroller could distribute the instructional guide electronically.

The bill would take effect September 1, 2021.

SUPPORTERS
SAY:

SB 1245 would help to ensure the accuracy and reliability of the farm and ranch survey (FARS) used to determine the amount of funding a school

district receives from the state by providing an instructional guide to properly filling out and completing the FARS. This survey is sent out by the comptroller to gather agricultural data to help establish productivity values that are used as part of the property value study. Unfortunately, the FARS is not always turned in or fully completed, resulting in incomplete or flawed data. By requiring the comptroller to prepare and make available an instructional guide to assist individuals filling out the FARS, SB 1245 would improve participation in the survey, the accuracy of the data gathered, and equity among Texas taxpayers.

CRITICS
SAY:

No concerns identified.