

BILL ANALYSIS

Senate Research Center

H.B. 3123
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Natural Resources
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Engrossed

DIGEST AND PURPOSE

Under current law, the comptroller of public accounts (comptroller) has the authority to develop guidelines for use by the chief appraiser in determining whether land qualifies for wildlife management use. However, since technical questions involving wildlife habitat are bound to arise, the Parks and Wildlife Department (department) may be best equipped to resolve issues of this nature. H.B. 3123 requires the department, with the assistance of the comptroller, to develop standards for determining whether land qualifies for wildlife management use.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the comptroller in SECTION 1 (Section 23.521, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 23D, Tax Code, by adding Section 23.521, as follows:

Sec. 23.521. STANDARDS FOR QUALIFICATION OF LAND FOR APPRAISAL BASED ON WILDLIFE MANAGEMENT USE. (a) Requires the Parks and Wildlife Department (department), with the assistance of the comptroller, to develop standards for determining whether land qualifies under Section 23.51(7) for appraisal under this subchapter. Requires the comptroller by rule to adopt the standards developed by the Parks and Wildlife Department and distribute those rules to each appraisal district. Requires the Texas Agricultural Extension Service, on request of the department, to assist the department in developing the standards.

(b) Authorizes the standards adopted under Subsection (a) to require that a tract of land be a specified minimum size to qualify under Section 23.51(7) for appraisal under this subchapter, taking into consideration certain factors.

(c) Authorizes the standards adopted under Subsection (a) to include specifications for a written management plan to be developed by a landowner if the landowner receives a request for a written management plan from a chief appraiser as part of a request for additional information under Section 23.57.

(d) Requires the chief appraiser and the appraisal review board, in determining whether land qualifies under Section 23.51(7) for appraisal under this subchapter, to apply the standards adopted under Subsection (a) and, to the extent they do not conflict with those standards, the appraisal manuals developed and distributed under Section 23.52(d).

SECTION 2. Repealer: Section 23.52(g), Tax Code.

SECTION 3. Effective date: September 1, 2001. Requires the Parks and Wildlife Department, with

the assistance of the comptroller, as soon as practicable after the effective date of this Act, to develop the standards required by Section 23.521, Tax Code, as added by this Act. Requires the comptroller, as soon as practicable after those standards are developed, by rule to adopt those standards and distribute those rules to each appraisal district as required by that section. Provides that the rules apply to tax years beginning on or after January 1, 2002.