

BILL ANALYSIS

Senate Research Center
88R13141 MLH-D

H.B. 3745
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Local Government
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Landowners in House District 97 who use their property for wildlife management reported being required to annually file a multi-page report explaining how the property is being used as a condition of receiving a property tax reduction provided by law for agricultural land. This is onerous on the landowner and increases the cost to government as central appraisal districts around Texas process the paperwork.

H.B. 3745 reduces governmental red tape on rural landowners and saves taxpayer dollars by prohibiting a chief appraiser from requiring such a landowner from filing the report more than once every five years.

H.B. 3745 amends current law relating to the procedure for maintaining the qualification of land for appraisal for ad valorem tax purposes as qualified open-space land.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 23.521, Tax Code, by adding Subsection (e), as follows:

(e) Prohibits the chief appraiser from requiring a landowner to file a report on the implementation of a written management plan described by Subsection (c) (relating to authorizing the standards adopted 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) more than once during each five-year period.

SECTION 2. Effective date: September 1, 2023.