

Presentation at the 44th Annual Property Tax Institute

Ag & Wildlife Discussion

December 13, 2022

Property Tax Assistance Division
Texas Comptroller of Public Accounts

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Outline

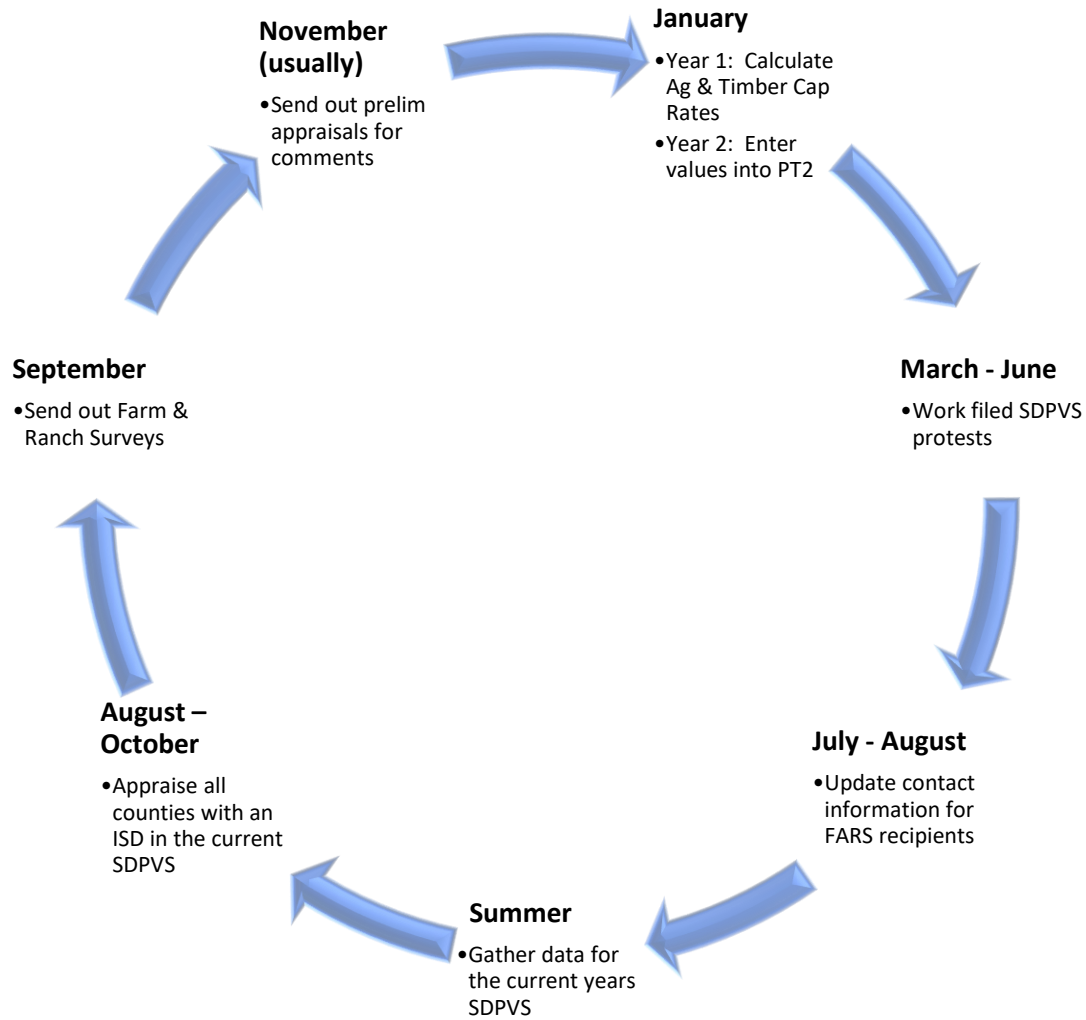
- 88th Legislature
- PTADs Calendar
- Publications Update
- Ag Values & Wildlife Management Maps

88th Legislative Session

- Total Bills Filed as of 12/8/22:
 - Filed House Bills: 961
 - Filed Senate Bills: 269

- Ag/Timber Bills/JR Filed:
 - House: 6
 - Senate: 1

PTAD's Calendar



Publications Update

PTAD Publications

- *Officially Adopted by Rule:*
 - *Manual for the Appraisal of Agricultural Land*
 - *Manual for the Appraisal of Timberland*
- *Currently in the updating process:*
 - *Guidelines for Qualification of Agricultural Land in Wildlife Management Use*

Changes to Rollback Calculations

“Old” Calculations

Calculating Interest, 2017-19

<p>2019 Interest accrues from Oct. 1, 2019 to Nov. 1, 2020 (1 year, 32 days)</p> <p>The formula for the Interest is: $\\$ 450.00 = \text{Tax}$ $22.50 = \\$450 \times .05 = 1 \text{ year's Interest}$ $1.97 = \\$450 \times .05 \times (32 \div 365) = 32 \text{ days' Interest}$ $\\$ 474.47 = \text{Total 2019 tax and interest}$</p>
<p>2018 Interest accrues from Oct. 1, 2018 to Nov. 1, 2020 (2 years, 32 days)</p> <p>The formula for the Interest is: $\\$ 470.00 = \text{Tax}$ $47.00 = \\$470 \times .05 \times 2 = 2 \text{ years' Interest}$ $2.06 = \\$470 \times .05 \times (32 \div 365) = 32 \text{ days' Interest}$ $\\$ 519.06 = \text{Total 2018 tax and interest}$</p>
<p>2017 Interest accrues from Oct. 1, 2017 to Nov. 1, 2020 (3 years, 32 days)</p> <p>The formula for the Interest is: $\\$ 450.00 = \text{Tax}$ $67.50 = \\$450 \times .05 \times 3 = 3 \text{ years' Interest}$ $1.97 = \\$450 \times .05 \times (32 \div 365) = 32 \text{ days' Interest}$ $\\$ 519.47 = \text{Total 2017 tax and interest}$</p>
<p>$\\$1,513.00 = \text{Combined total rollback taxes and Interest due}$</p>

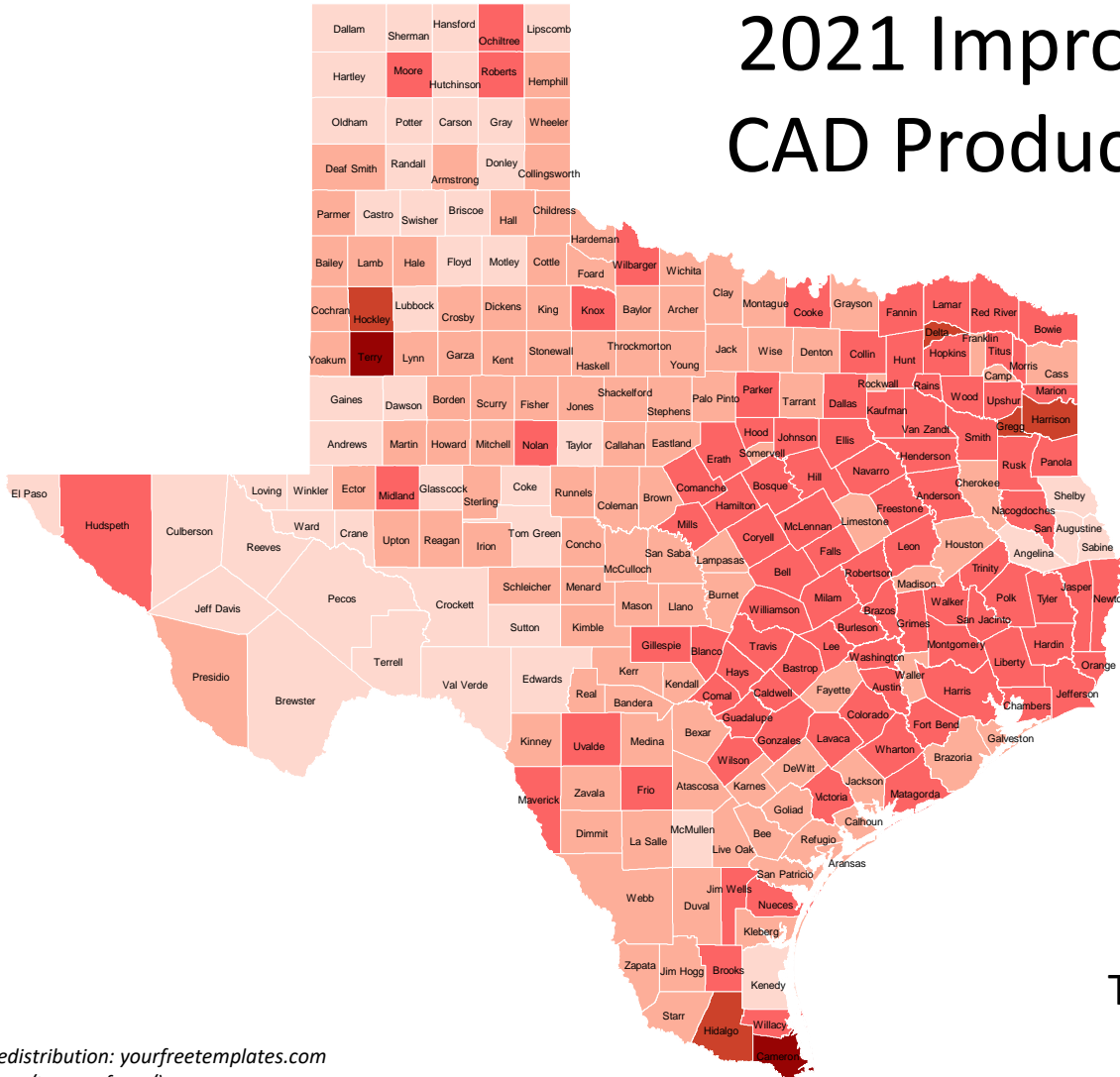
“New” Calculations






Total Rollback Tax

Tax Year	Tax Paid	Tax on Market Value	Difference
2021	\$50	\$500	\$450
2020	50	520	470
2019	50	500	450
Total			\$ 1,370

Ag Value and Wildlife Maps

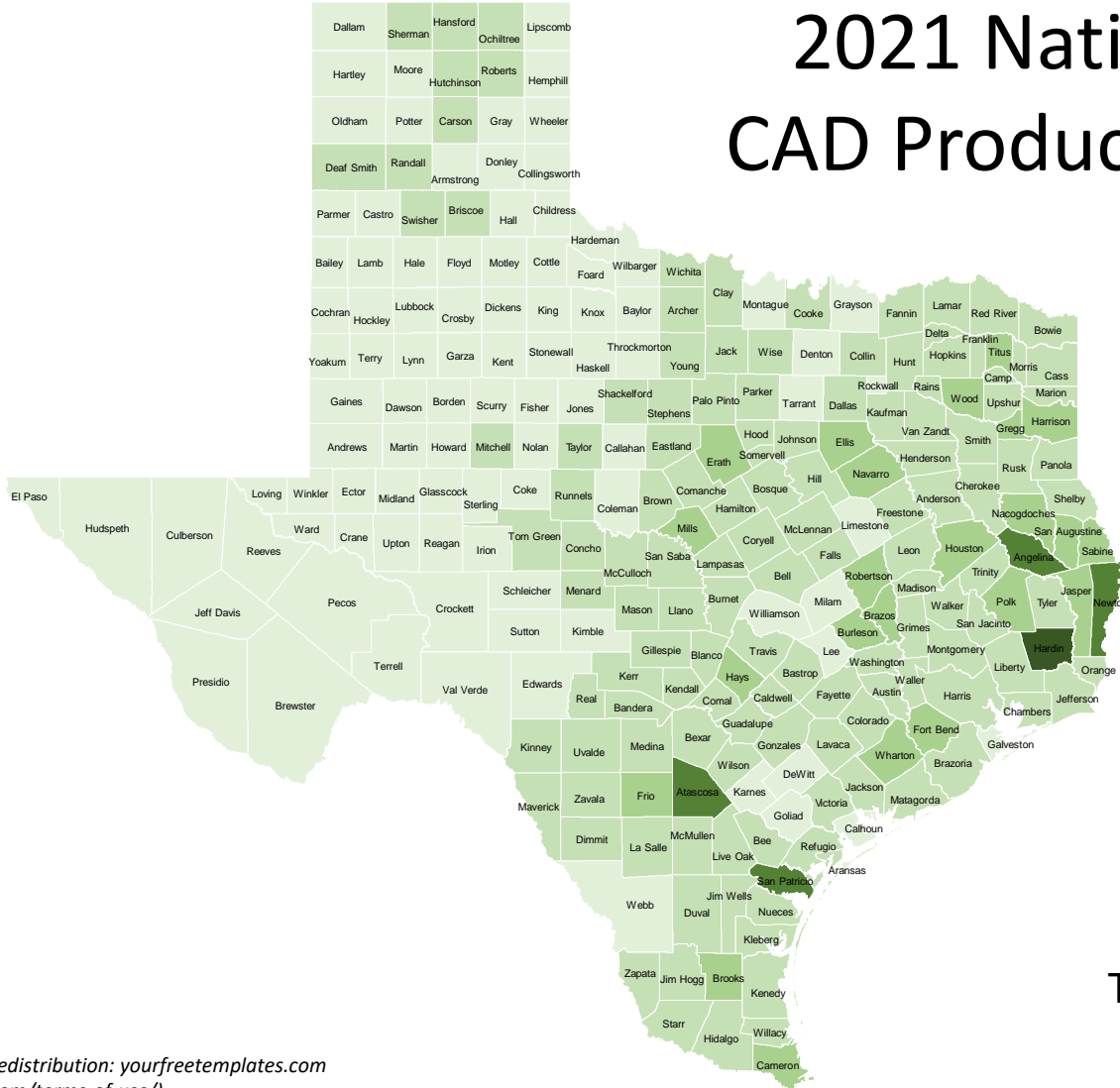
2021 Improved Pasture CAD Productivity Values



	\$ Productive Value
	0
	1 – 99
	100 – 199
	200 – 299
	> 300

Total Acres: 12,156,360

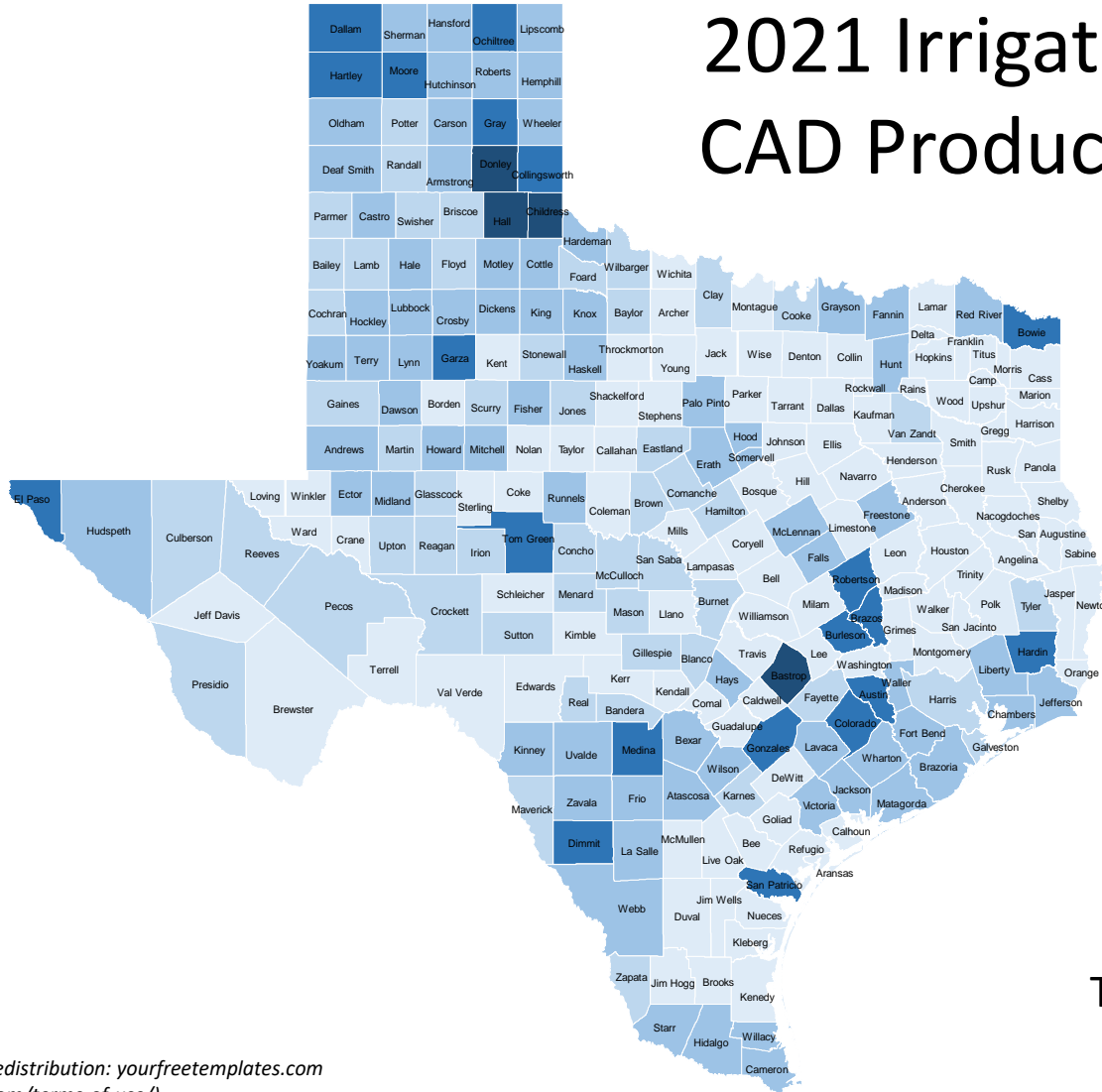
2021 Native Pasture CAD Productivity Values



	\$ Productive Value
	0 - 49
	50 - 99
	100 - 149
	150 - 199
	> 200

Total Acres: 86,144,737

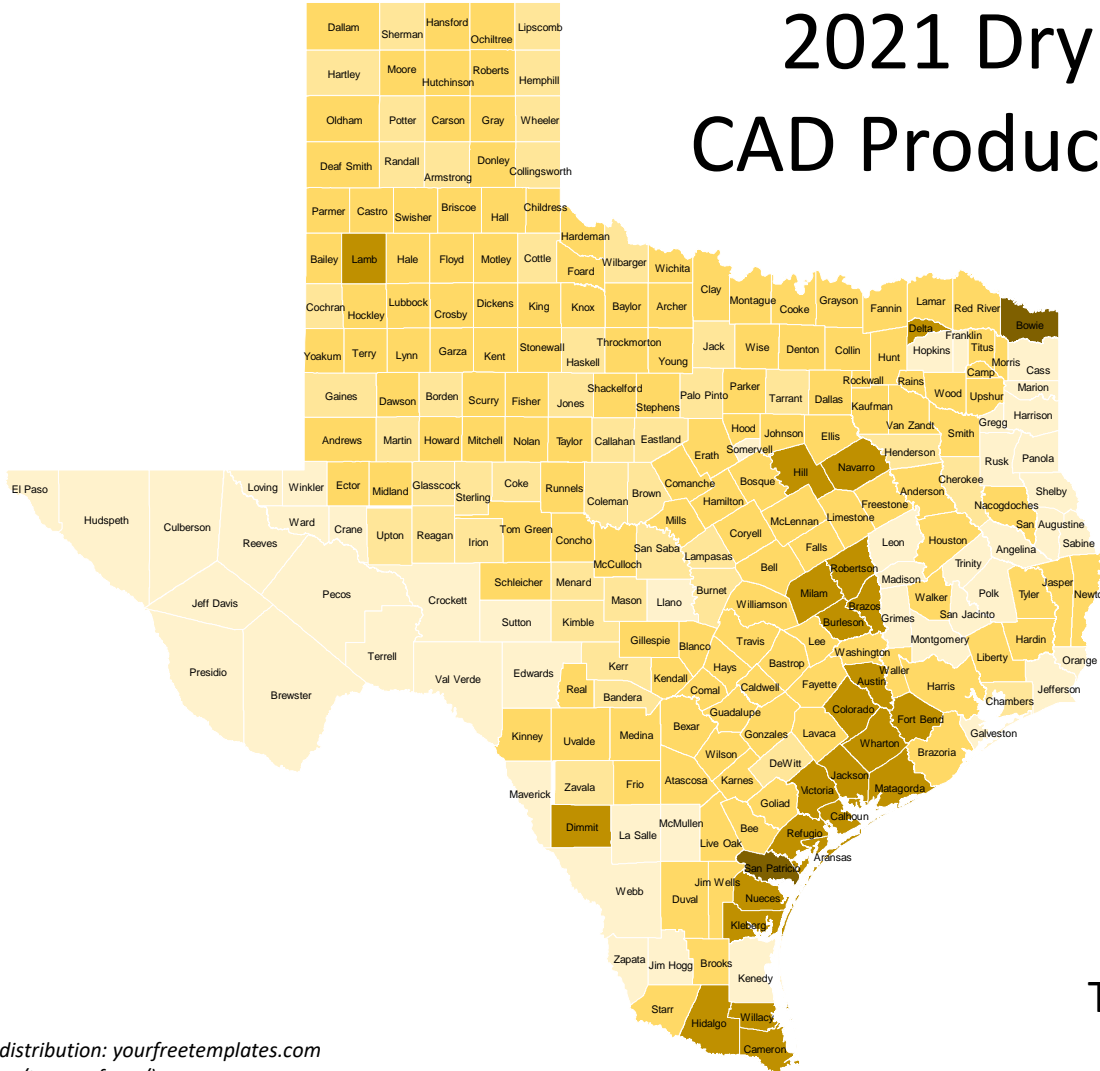
2021 Irrigated Cropland CAD Productivity Values



	\$ Productive Value
	0
	1 – 249
	250 – 499
	500 – 749
	> 750

Total Acres: 5,300,135

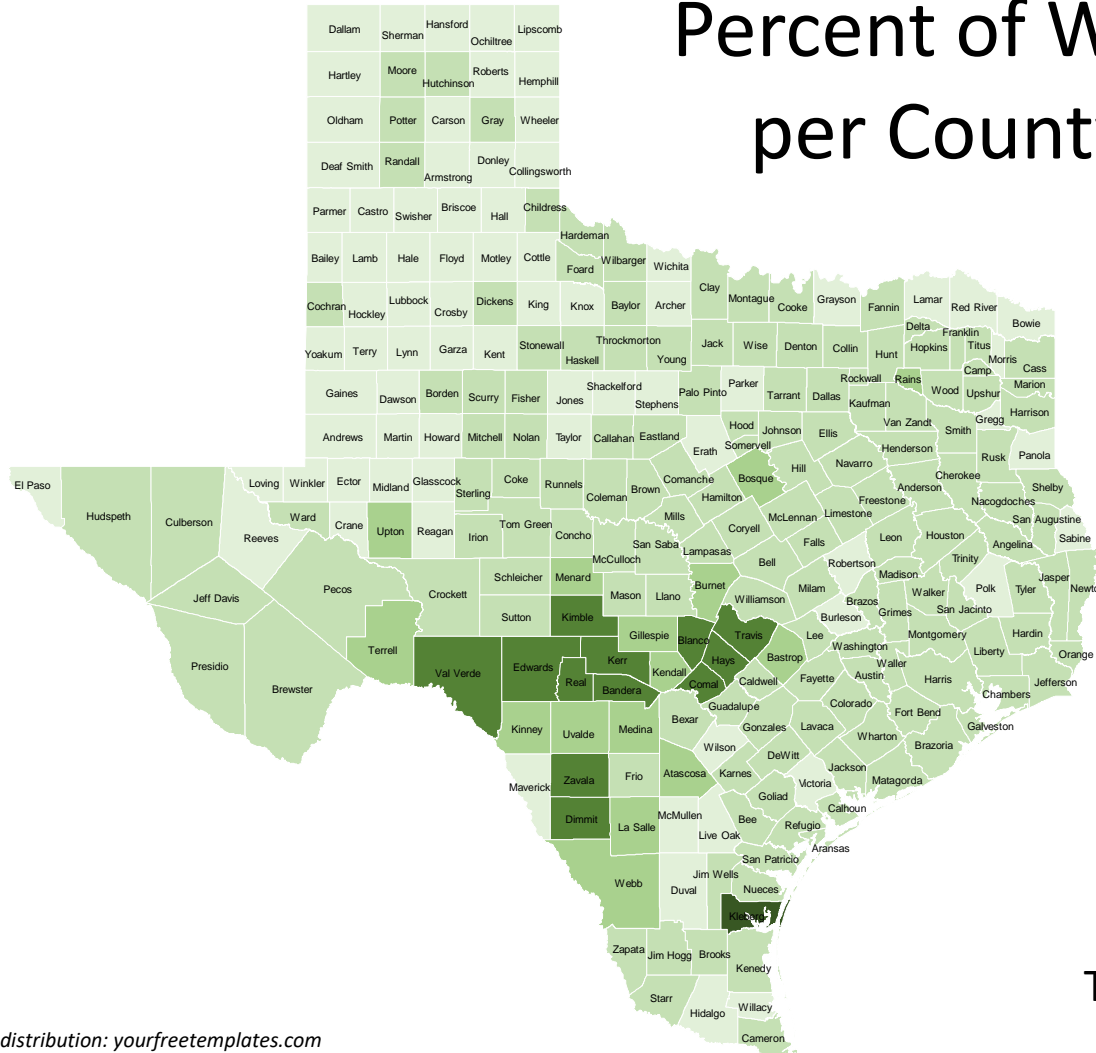
2021 Dry Cropland CAD Productivity Values





	\$ Productive Value
	0
	1 – 99
	100 – 299
	300 – 499
	> 500

Total Acres: 18,180,420

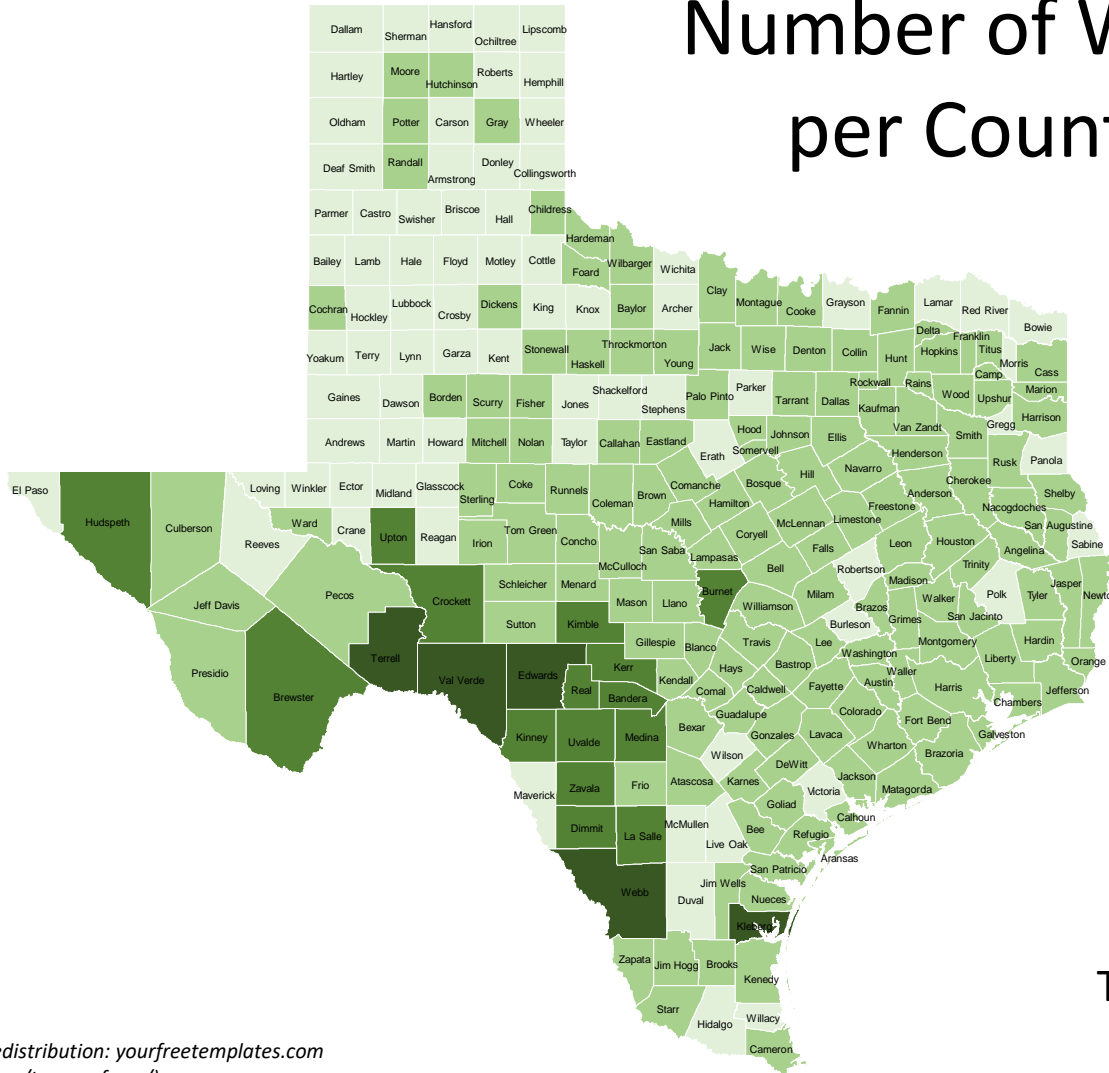
Percent of Wildlife Acres per County for 2021



	% of Acres
	0
	.01 - 9.99
	10 - 19.99
	20 - 49.99
	> 50

Total Acres: 86,144,737

Number of Wildlife Acres per County in 2021



	# of Acres
	0
	1 - 99,999
	100,000 - 249,999
	> 250,000

Total Acres: 86,144,737

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