

## REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Assessment and Taxation** recommends **HB 2254**, As Amended by House Committee of the Whole, be amended on page 1, following line 6, by inserting:

"New Section 1. Adverse influences not sufficiently accounted for in the agricultural use valuation formula for land devoted to agricultural use shall be addressed by the director of property valuation and the county appraiser. Adverse influences include, but are not limited to, canopy cover, salinity and alkalinity, water table fluctuation and newly constructed drainage and flood control areas. The county appraiser shall address canopy cover, salinity and alkalinity, water table fluctuation and newly constructed drainage and flood control areas as follows:

(a) For canopy cover, the county appraiser shall:

(1) View the parcel;

(2) delineate the area impacted on a map;

(3) determine the appropriate reduction from actual inspection and make the

appropriate reduction as follows:

(A) 0 to 25% cover = no reduction;

(B) 25% to 50% cover = 20% reduction;

(C) 50% to 75% cover = 30% reduction; and

(D) 75% to 100% cover = 50% reduction; and

(4) establish an adverse influence file for the parcel;

(b) for salinity and alkalinity, the county appraiser shall:

(1) Request that the taxpayer provide soil analysis from a crop consulting service;

- (2) delineate the area impacted on a map;
  - (3) reduce the value as indicated by the report;
  - (4) establish an adverse influence file for the parcel; and
  - (5) notify the local United States department of agriculture natural resources conservation service (NRCS) office of the change;
- (c) for water table fluctuation, the county appraiser shall:
- (1) Delineate the area impacted on a map;
  - (2) contact the local NRCS office and request verification;
  - (3) contact the division of property valuation for assistance;
  - (4) obtain a temporary influence amount from the division of property valuation to use until the NRCS review is complete; and
  - (5) establish an adverse influence file for the parcel; and
- (d) for newly constructed drainage and flood control areas, the county appraiser shall:
- (1) View the parcel;
  - (2) delineate the area impacted on a map;
  - (3) contact the division of property valuation for assistance;
  - (4) receive an adverse influence amount from the division of property valuation after the division contacts the responsible agency; and
  - (5) establish an adverse influence file for the parcel.";

Also on page 1, in line 7, by striking "2022" and inserting "2023";

On page 4, in line 35, by striking "2022" and inserting "2023";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking "classification of"; also in line 1, after "land" by inserting "devoted to agricultural use"; in line 3, after "use" by inserting "for purposes of

classification; accounting for adverse influences in the valuation of agricultural land"; also in line 3, by striking "2022" and inserting "2023"; and the bill be passed as amended.

\_\_\_\_\_Chairperson