

By: Kuempel

H.J.R. No. 72

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to provide for the immediate qualification of newly acquired  
3 open-space land for ad valorem tax appraisal on the basis of its  
4 productive capacity.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 1-d-1, Article VIII, Texas Constitution,  
7 is amended by adding Subsection (c) to read as follows:

8 (c) This subsection applies only to open-space land that,  
9 before the current owner of the land acquired the land but not at  
10 the time of the acquisition, was taxed on the basis of its  
11 productive capacity under a law enacted under Subsection (a) of  
12 this section or under Section 1-d of this article. The legislature  
13 by general law may provide for the taxation of the land on the basis  
14 of its productive capacity even though the land is not devoted to  
15 farm, ranch, or wildlife management purposes if the owner notifies  
16 the appraisal office that the owner intends to devote the land to  
17 those purposes as required by a law enacted under Subsection (a) of  
18 this section. Land may not be taxed on the basis of its productive  
19 capacity under this subsection for more than three years.

20 SECTION 2. This proposed constitutional amendment shall be  
21 submitted to the voters at an election to be held November 4, 2003.  
22 The ballot shall be printed to permit voting for or against the  
23 proposition: "The constitutional amendment to authorize the  
24 legislature to provide for the immediate qualification of newly

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1 acquired open-space land for ad valorem tax appraisal on the basis  
2 of its productive capacity."