1   AN ACT

2   relating to the classification of open-space land into categories

3   for purposes of appraising the land for ad valorem tax purposes.

4   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5   SECTION 1. Subdivision (3), Section 23.51, Tax Code, is

6   amended to read as follows:

7   (3) "Category" means the value classification of land

8   considering the agricultural use to which the land is principally

9   devoted. The chief appraiser shall determine the categories into

10   which land in the appraisal district is classified. In classifying

11   land according to categories, the chief appraiser shall distinguish

12   between [Categories of land may include but are not limited to]

13   irrigated cropland, dry cropland, improved pasture, native

14   pasture, orchard, and waste. The chief appraiser may establish

15   additional categories. The chief appraiser shall [and may be]

16   further divide each category [divided] according to soil type, soil

17   capability, irrigation, general topography, geographical factors,

18   and other factors that [which] influence the productive capacity of

19   the category. The chief appraiser shall obtain information from

20   the Texas Agricultural [Agriculture] Extension Service, the

21   Natural Resources [Soil] Conservation Service of the United States

22   Department of Agriculture, and other recognized agricultural

23   sources for the purposes of determining the categories of land

24   [production] existing in the appraisal district.

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1   SECTION 2. This Act applies only to the appraisal of
2 open-space land for ad valorem tax purposes for a tax year beginning
3 on or after the effective date of this Act.
4   SECTION 3. This Act takes effect January 1, 2006.

_____   _____
    President of the Senate   Speaker of the House

    I hereby certify that S.B. No. 760 passed the Senate on
May 5, 2005, by the following vote: Yeas 29, Nays 0.

                                          _____
                                              Secretary of the Senate

    I hereby certify that S.B. No. 760 passed the House on
May 25, 2005, by a non-record vote.

                                          _____
                                              Chief Clerk of the House

Approved:

_____
          Date

_____
        Governor