

By: Armbrister

S.B. No. 760

A BILL TO BE ENTITLED

AN ACT

1
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.

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.