

1-1 By: Armbrister S.B. No. 760
1-2 (In the Senate - Filed February 25, 2005; March 10, 2005,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; May 2, 2005, reported favorably by the following vote:
1-5 Yeas 4, Nays 0; May 2, 2005, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the classification of open-space land into categories
1-9 for purposes of appraising the land for ad valorem tax purposes.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Subdivision (3), Section 23.51, Tax Code, is
1-12 amended to read as follows:

1-13 (3) "Category" means the value classification of land
1-14 considering the agricultural use to which the land is principally
1-15 devoted. The chief appraiser shall determine the categories into
1-16 which land in the appraisal district is classified. In classifying
1-17 land according to categories, the chief appraiser shall distinguish
1-18 between [Categories of land may include but are not limited to]
1-19 irrigated cropland, dry cropland, improved pasture, native
1-20 pasture, orchard, and waste. The chief appraiser may establish
1-21 additional categories. The chief appraiser shall [and may be]
1-22 further divide each category [divided] according to soil type, soil
1-23 capability, irrigation, general topography, geographical factors,
1-24 and other factors that [which] influence the productive capacity of
1-25 the category. The chief appraiser shall obtain information from
1-26 the Texas Agricultural [Agriculture] Extension Service, the
1-27 Natural Resources [Soil] Conservation Service of the United States
1-28 Department of Agriculture, and other recognized agricultural
1-29 sources for the purposes of determining the categories of land
1-30 [production] existing in the appraisal district.

1-31 SECTION 2. This Act applies only to the appraisal of
1-32 open-space land for ad valorem tax purposes for a tax year beginning
1-33 on or after the effective date of this Act.

1-34 SECTION 3. This Act takes effect January 1, 2006.

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