

By: Hegar

S.B. No. 779

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the appraisal of open-space land devoted principally to
3 agricultural use.

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

5 SECTION 1. Subdivision (2), Section 23.51, Tax Code, is
6 amended to read as follows:

7 (2) "Agricultural use" includes but is not limited to
8 the following activities: cultivating the soil, producing crops
9 for human food, animal feed, or planting seed or for the production
10 of fibers; floriculture, viticulture, and horticulture; raising or
11 keeping livestock; raising or keeping exotic animals for the
12 production of human food or of fiber, leather, pelts, or other
13 tangible products having a commercial value; ~~and~~ planting cover
14 crops or leaving land idle for the purpose of participating in a
15 ~~any~~ governmental deficiency payment or conservation reserve
16 program; and planting cover crops or leaving land idle in
17 conjunction with ~~or~~ normal crop or livestock rotation procedure.
18 The term also includes the use of land to produce or harvest logs
19 and posts for the use in constructing or repairing fences, pens,
20 barns, or other agricultural improvements on adjacent qualified
21 open-space land having the same owner and devoted to a different
22 agricultural use. The term also includes the use of land for
23 wildlife management.

24 SECTION 2. This Act applies only to an ad valorem tax year

1 that begins on or after the effective date of this Act.

2 SECTION 3. This Act takes effect January 1, 2008.