

1-1 By: Hegar S.B. No. 779  
1-2 (In the Senate - Filed February 20, 2007; March 6, 2007,  
1-3 read first time and referred to Committee on Intergovernmental  
1-4 Relations; March 21, 2007, reported favorably by the following  
1-5 vote: Yeas 3, Nays 0; March 21, 2007, sent to printer.)

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

1-8 relating to the appraisal of open-space land devoted principally to  
1-9 agricultural use.

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

1-11 SECTION 1. Subdivision (2), Section 23.51, Tax Code, is  
1-12 amended to read as follows:

1-13 (2) "Agricultural use" includes but is not limited to  
1-14 the following activities: cultivating the soil, producing crops  
1-15 for human food, animal feed, or planting seed or for the production  
1-16 of fibers; floriculture, viticulture, and horticulture; raising or  
1-17 keeping livestock; raising or keeping exotic animals for the  
1-18 production of human food or of fiber, leather, pelts, or other  
1-19 tangible products having a commercial value; ~~and~~ planting cover  
1-20 crops or leaving land idle for the purpose of participating in a  
1-21 ~~any~~ governmental deficiency payment or conservation reserve  
1-22 program; and planting cover crops or leaving land idle in  
1-23 conjunction with ~~or~~ normal crop or livestock rotation procedure.  
1-24 The term also includes the use of land to produce or harvest logs  
1-25 and posts for the use in constructing or repairing fences, pens,  
1-26 barns, or other agricultural improvements on adjacent qualified  
1-27 open-space land having the same owner and devoted to a different  
1-28 agricultural use. The term also includes the use of land for  
1-29 wildlife management.

1-30 SECTION 2. This Act applies only to an ad valorem tax year  
1-31 that begins on or after the effective date of this Act.

1-32 SECTION 3. This Act takes effect January 1, 2008.

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