

By: Ritter

H.J.R. No. 107

A JOINT RESOLUTION

1 proposing a constitutional amendment providing for the appraisal
2 for ad valorem tax purposes of open-space land devoted to water
3 stewardship purposes on the basis of its productive capacity.

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

5 SECTION 1. Section 1-d-1(a), Article VIII, Texas
6 Constitution, is amended to read as follows:

7 (a) To promote the preservation of open-space land, the
8 legislature shall provide by general law for taxation of open-space
9 land devoted to farm, ranch, ~~or~~ wildlife management, or water
10 stewardship purposes on the basis of its productive capacity and
11 may provide by general law for taxation of open-space land devoted
12 to timber production on the basis of its productive capacity. The
13 legislature by general law may provide eligibility limitations
14 under this section and may impose sanctions in furtherance of the
15 taxation policy of this section.

16 SECTION 2. The following temporary provision is added to
17 the Texas Constitution:

18 TEMPORARY PROVISION. (a) This temporary provision applies to
19 the constitutional amendment proposed by the 82nd Legislature,
20 Regular Session, 2011, providing for the appraisal for ad valorem
21 tax purposes of open-space land devoted to water stewardship
22 purposes on the basis of its productive capacity.

23 (b) The amendment to Section 1-d-1(a), Article VIII, of this
24 constitution takes effect January 1, 2012.

1 (c) This temporary provision expires January 1, 2013.

2 SECTION 3. This proposed constitutional amendment shall be
3 submitted to the voters at an election to be held November 8, 2011.
4 The ballot shall be printed to permit voting for or against the
5 proposition: "The constitutional amendment providing for the
6 appraisal for ad valorem tax purposes of open-space land devoted to
7 water stewardship purposes on the basis of its productive
8 capacity."