

By: Estes

S.J.R. No. 16

1 SENATE JOINT RESOLUTION

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

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

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

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

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

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

24 (b) The amendment to Section 1-d-1(a), Article VIII, of this

1 constitution takes effect January 1, 2012.

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

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