

By: Rodriguez of Travis

H.B. No. 1306

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the eligibility of land for appraisal for ad valorem tax
3 purposes as qualified open-space land.

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

5 SECTION 1. Section 23.51, Tax Code, is amended by amending
6 Subdivisions (1) and (2) and adding Subdivision (9) to read as
7 follows:

8 (1) "Qualified open-space land" means land that is
9 currently devoted principally to agricultural use to the degree of
10 intensity generally accepted in the area and that has been devoted
11 principally to agricultural use or to production of timber or
12 forest products for five of the preceding seven years or land that
13 is used principally as an ecological laboratory by a public or
14 private college or university. In determining whether agricultural
15 use meets the degree of intensity generally accepted in the area, a
16 chief appraiser shall consider the cumulative effect of all
17 agricultural uses of a tract of land, including producing crops and
18 raising or keeping livestock, and not each use in isolation. A
19 chief appraiser shall distinguish between the degree of intensity
20 required for various agricultural production methods, including
21 organic, sustainable, pastured poultry, rotational grazing, and
22 other unconventional production methods or systems. Qualified
23 open-space land includes all appurtenances to the land. For the
24 purposes of this subdivision, appurtenances to the land means

1 private roads, dams, reservoirs, water wells, canals, ditches,
2 terraces, and other reshaping of the soil, fences, and riparian
3 water rights. Notwithstanding the other provisions of this
4 subdivision, land that is currently devoted principally to wildlife
5 management as defined by Subdivision (7)(B) or (C) to the degree of
6 intensity generally accepted in the area qualifies for appraisal as
7 qualified open-space land under this subchapter regardless of the
8 manner in which the land was used in any preceding year. Except as
9 otherwise provided by this subchapter, a tract of land may not be
10 disqualified for appraisal as qualified open-space land under this
11 subchapter solely on the basis of the size of the tract, provided
12 that the tract is at least 1.5 acres in size.

13 (2) "Agricultural use" includes but is not limited to
14 the following activities: cultivating the soil, producing crops
15 for human food, animal feed, or planting seed or for the production
16 of fibers; producing fruits and vegetables; floriculture,
17 viticulture, and horticulture; raising or keeping livestock;
18 raising or keeping exotic animals for the production of human food
19 or of fiber, leather, pelts, or other tangible products having a
20 commercial value; planting cover crops or leaving land idle for the
21 purpose of participating in a governmental program, provided the
22 land is not used for residential purposes or a purpose inconsistent
23 with agricultural use; and planting cover crops or leaving land
24 idle in conjunction with normal crop or livestock rotation
25 procedure. The term also includes the use of land to produce or
26 harvest logs and posts for the use in constructing or repairing
27 fences, pens, barns, or other agricultural improvements on adjacent

1 qualified open-space land having the same owner and devoted to a
2 different agricultural use. The term also includes the use of land
3 for wildlife management. The term also includes the use of land to
4 raise or keep bees for pollination or for the production of human
5 food or other tangible products having a commercial value, provided
6 that the land used is not less than 5 or more than 20 acres. The term
7 also includes the use of land for a not-for-profit community
8 garden.

9 (9) "Not-for-profit community garden" means land
10 gardened by a cooperative group of people residing in a
11 neighborhood or community for the purpose of providing without
12 profit fresh produce for the benefit of the residents of the
13 neighborhood or community.

14 SECTION 2. This Act applies only to the appraisal of land
15 for ad valorem tax purposes for a tax year that begins on or after
16 the effective date of this Act.

17 SECTION 3. This Act takes effect January 1, 2014.