

By: Nichols

S.B. No. 78

A BILL TO BE ENTITLED

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

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

6 SECTION 1. Section 23.51(1), Tax Code, is amended 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. Qualified open-space land includes
15 all appurtenances to the land. For the purposes of this
16 subdivision, appurtenances to the land means private roads, dams,
17 reservoirs, water wells, canals, ditches, terraces, and other
18 reshapings of the soil, fences, and riparian water rights.
19 Notwithstanding the other provisions of this subdivision:

20 (A) [7] land that is currently devoted
21 principally to wildlife management as defined by Subdivision (7)(B)
22 or (C) to the degree of intensity generally accepted in the area
23 qualifies for appraisal as qualified open-space land under this
24 subchapter regardless of the manner in which the land was used in

1 any preceding year; and

2 (B) land that is used principally as an
3 ecological laboratory by a public or private college or university
4 does not qualify for appraisal as qualified open-space land under
5 this subchapter on the basis of that use unless the land was
6 appraised as qualified open-space land under this subchapter on the
7 basis of that use for the 2017 tax year.

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

11 SECTION 3. This Act takes effect January 1, 2018.