

By: Ashby

H.B. No. 3975

A BILL TO BE ENTITLED

AN ACT

relating to qualification of land for appraisal for ad valorem tax purposes as timber land.

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

SECTION 1. Section 23.72, Tax Code, is amended to read as follows:

Sec. 23.72. QUALIFICATION FOR PRODUCTIVITY APPRAISAL. (a) In this section, "land" includes roads, rights-of-way, buffer areas, fire breaks, property taken through the exercise of eminent domain, and other real property associated with the production of timber or forest products.

(b) Land qualifies for appraisal as provided by this subchapter if it is currently and actively devoted principally to production of timber or forest products to the degree of intensity generally accepted in the area with intent to produce income and has been devoted principally to production of timber or forest products or to agricultural use that would qualify the land for appraisal under Subchapter C or D ~~[of this chapter]~~ for five of the preceding seven years.

SECTION 2. Section 23.72, Tax Code, as amended by this Act, applies only to the appraisal of land for ad valorem tax purposes for a tax year that begins on or after January 1, 2018.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2017.