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S.B. No. 330

A BILL TO BE ENTITLED

AN ACT

relating to the qualification of land for appraisal for ad valorem tax purposes as qualified open-space land.

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

SECTION 1. Section 23.51(1), Tax Code, is amended to read as follows:

(1) "Qualified open-space land" means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open-space land includes all appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights. Notwithstanding the other provisions of this subdivision, land that is currently devoted principally to wildlife management as defined by Subdivision (7)(B) or (C) to the degree of intensity generally accepted in the area qualifies for appraisal as qualified open-space land under this subchapter regardless of the manner in which the land was used in any preceding year. In addition, notwithstanding the other provisions of this subdivision, land

1 qualifies for appraisal as qualified open-space land under this
2 subchapter if the land:

3 (A) is currently devoted principally to
4 agricultural use to the degree of intensity generally accepted in
5 the area;

6 (B) was devoted principally to agricultural use
7 or to production of timber or forest products for the preceding
8 year; and

9 (C) is owned by:

10 (i) a veteran of the armed services of the
11 United States; or

12 (ii) an individual who, at the time the
13 owner filed an initial application for appraisal of the land under
14 this subchapter, was less than 35 years of age and had not served as
15 the principal operator of a farm or ranch for any period of more
16 than 10 consecutive years.

17 SECTION 2. This Act applies only to the appraisal of land
18 for an ad valorem tax year beginning on or after the effective date
19 of this Act.

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