

By: Estes

S.J.R. No. 51

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for exceptions to the requirement that open-space land
3 be devoted to certain purposes for ad valorem taxation based on the
4 land's 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 purposes on the
11 basis of its productive capacity and may provide by general law for
12 taxation of open-space land devoted to timber production on the
13 basis of its productive capacity. The legislature by general law
14 may provide eligibility limitations under this section and may
15 impose sanctions in furtherance of the taxation policy of this
16 section. The legislature by general law may provide exceptions to
17 the requirement that open-space land be devoted to a purpose
18 described by this subsection.

19 SECTION 2. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 7, 2017.
21 The ballot shall be printed to provide for voting for or against the
22 proposition: "The constitutional amendment authorizing the
23 legislature to provide for exceptions to the requirement that
24 open-space land be devoted to certain purposes for ad valorem

1 taxation based on the land's productive capacity."