

By: Spiller

H.B. No. 4152

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the qualification of certain land that is adjacent to
3 other qualified open-space land for appraisal for ad valorem tax
4 purposes as qualified 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 and that has been used principally in
15 that manner by a college or university for five of the preceding
16 seven years. Qualified open-space land includes all appurtenances
17 to the land. For the purposes of this subdivision, appurtenances to
18 the land means private roads, dams, reservoirs, water wells,
19 canals, ditches, terraces, and other reshapings of the soil,
20 fences, and riparian water rights. Notwithstanding the other
21 provisions of this subdivision, land that is currently devoted
22 principally to wildlife management as defined by Subdivision (7)(B)
23 or (C) to the degree of intensity generally accepted in the area
24 qualifies for appraisal as qualified open-space land under this

1 subchapter regardless of the manner in which the land was used in
2 any preceding year. In addition, notwithstanding the other
3 provisions of this subdivision, land qualifies for appraisal as
4 qualified open-space land under this subchapter if the land:

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

8 (B) was acquired by, and is currently owned by, a
9 person who owns other land that is:

10 (i) appraised as qualified open-space land
11 under this subchapter;

12 (ii) equal to or larger in area than the
13 land acquired; and

14 (iii) adjacent to the land acquired.

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

18 SECTION 3. This Act takes effect January 1, 2022.