

CHAPTER 773

H.B. No. 1440

AN ACT

relating to the use of land that qualifies for agricultural or open-space appraisal for ad valorem taxation purposes and to notice of a property owner's right to a decision of an appraisal review board.

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 23.51, Tax Code, is amended by amending Subdivision (2) and adding Subdivision (6) to read as follows:

(2) "Agricultural use" includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; *raising or keeping exotic animals for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value*; and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure.

(6) "Exotic animal" means a species of game not indigenous to this state, including axis deer, nilga antelope, red sheep, or other cloven-hoofed ruminant mammals.

SECTION 2. Section 41.47, Tax Code, is amended by adding Subsection (e) to read as follows:

(e) *The notice of the issuance of the order must contain a prominently printed statement in upper-case bold lettering informing the property owner of the property owner's right to appeal the board's decision to district court. The statement must describe the deadline prescribed by Section 42.06(a) of this code for filing a written notice of appeal and the deadline prescribed by Section 42.21(a) of this code for filing the petition for review with the district court.*

SECTION 3. This Act takes effect January 1, 1988.

SECTION 4. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed by the House on May 20, 1987, by a non-record vote. Passed by the Senate on May 28, 1987, by a viva-voce vote.

Approved June 19, 1987.

Effective Jan. 1, 1988.