

**CONSTITUTION OF THE STATE OF CALIFORNIA**

**ARTICLE XIII TAXATION**

**Section 8**

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SEC. 8. To promote the conservation, preservation and continued existence of open space lands, the Legislature may define open space land and shall provide that when this land is enforceably restricted, in a manner specified by the Legislature, to recreation, enjoyment of scenic beauty, use or conservation of natural resources, or production of food or fiber, it shall be valued for property tax purposes only on a basis that is consistent with its restrictions and uses.

To promote the preservation of property of historical significance, the Legislature may define such property and shall provide that when it is enforceably restricted, in a manner specified by the Legislature, it shall be valued for property tax purposes only on a basis that is consistent with its restrictions and uses.

(Second paragraph added June 8, 1976, by Prop. 7. Res.Ch. 198, 1974. Other Source: Entire Sec. 8 was added Nov. 5, 1974, by Prop. 8; Res.Ch. 70, 1974.)