

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2817, as last amended by Section 4, Chapter 405, O.S.L. 1998 (68 O.S. Supp. 1998, Section 2817), which relates to valuation and assessment of property; setting forth exception; defining term; requiring certain vegetative filter strips to meet certain criteria; establishing ad valorem value of certain land; requiring conservation district to assist taxpayer; requiring certified document to certify certain information; directing certain document to be filed in certain county; requiring creation of certain conservation plan; providing exception; requiring certain report; providing for codification; and providing an effective date.