

By: Rose

H.B. No. 3516

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the immediate qualification of certain land used for
3 wildlife management for ad valorem tax appraisal as qualified
4 open-space land.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Subchapter D, Chapter 23, Tax Code, is amended by
7 adding Section 23.515 to read as follows:

8 Sec. 23.515. IMMEDIATE QUALIFICATION OF CERTAIN LAND USED
9 FOR WILDLIFE MANAGEMENT FOR APPRAISAL AS QUALIFIED OPEN-SPACE LAND.

10 Land used for wildlife management qualifies for appraisal as
11 qualified open-space land under this subchapter without having been
12 devoted principally to agricultural use or to production of timber
13 or forest products for five of the preceding seven years as required
14 by Section 23.51(1) and without having been appraised as qualified
15 open-space land under this subchapter at the time the
16 wildlife-management use began as required by Section 23.51(7) if
17 the land otherwise qualifies under Sections 23.51(7) and 23.521 and
18 the land:

19 (1) is contiguous to publicly owned land that is used
20 wholly or partly to conserve wildlife, water, or other natural
21 resources;

22 (2) is located within an area in which a governmental
23 entity has indicated that it intends to acquire land wholly or
24 partly to conserve wildlife, water, or other natural resources; or

1 (3) is subject to a conservation easement granted
2 under Chapter 183, Natural Resources Code, wholly or partly for the
3 conservation of wildlife, water, or other natural resources.

4 SECTION 2. This Act takes effect January 1, 2004, and
5 applies only to the ad valorem tax appraisal of land for a tax year
6 beginning on or after that date.