

By: Wentworth

S.B. No. 767

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the appraisal for ad valorem tax purposes of certain  
3 land included in a habitat preserve and subject to a conservation  
4 easement.

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

6 SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by  
7 adding Section 23.225 to read as follows:

8 Sec. 23.225. APPRAISAL OF CERTAIN LAND INCLUDED IN HABITAT  
9 PRESERVE AND SUBJECT TO CONSERVATION EASEMENT. (a) In this  
10 section, "endangered species," "federal permit," and "habitat  
11 preserve" have the meanings assigned by Section 83.011, Parks and  
12 Wildlife Code.

13 (b) In appraising land that is included in a habitat  
14 preserve and is subject to a conservation easement, created under  
15 Chapter 183, Natural Resources Code, or other law, that is held by a  
16 local government and that restricts the use of the land to protect  
17 an endangered species under a federal permit, the chief appraiser  
18 shall consider the effect of the restriction on the value of the  
19 land.

20 SECTION 2. This Act applies only to the appraisal of land  
21 for a tax year beginning on or after the effective date of this Act.

22 SECTION 3. This Act takes effect January 1, 2006.