

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 land
3 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 LAND INCLUDED IN HABITAT PRESERVE
9 AND SUBJECT TO CONSERVATION EASEMENT. (a) In this section,
10 "endangered species," "federal permit," and "habitat preserve"
11 have the meanings assigned by Section 83.011, Parks and Wildlife
12 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 restricts
16 the use of the land to protect an endangered species under a federal
17 permit, the chief appraiser shall consider the effect of the
18 restriction on the value of the land.

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

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