

1-1 By: Wentworth S.B. No. 767
1-2 (In the Senate - Filed February 25, 2005; March 10, 2005,
1-3 read first time and referred to Committee on Natural Resources;
1-4 April 11, 2005, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 9, Nays 0; April 11, 2005,
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 767 By: Staples

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the appraisal for ad valorem tax purposes of certain
1-11 land included in a habitat preserve and subject to a conservation
1-12 easement.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by
1-15 adding Section 23.225 to read as follows:

1-16 Sec. 23.225. APPRAISAL OF CERTAIN LAND INCLUDED IN HABITAT
1-17 PRESERVE AND SUBJECT TO CONSERVATION EASEMENT. (a) In this
1-18 section, "endangered species," "federal permit," and "habitat
1-19 preserve" have the meanings assigned by Section 83.011, Parks and
1-20 Wildlife Code.

1-21 (b) In appraising land that is included in a habitat
1-22 preserve and is subject to a conservation easement, created under
1-23 Chapter 183, Natural Resources Code, or other law, that is held by a
1-24 local government and that restricts the use of the land to protect
1-25 an endangered species under a federal permit, the chief appraiser
1-26 shall consider the effect of the restriction on the value of the
1-27 land.

1-28 SECTION 2. This Act applies only to the appraisal of land
1-29 for a tax year beginning on or after the effective date of this Act.

1-30 SECTION 3. This Act takes effect January 1, 2006.

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