

By: Howard of Travis

H.B. No. 604

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the appraisal for ad valorem tax purposes of certain  
3 land used for wildlife management under a conservation easement.

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

5 SECTION 1. Section 23.51, Tax Code, is amended by amending  
6 Subdivisions (1) and (7) and adding Subdivision (8) to read as  
7 follows:

8 (1) "Qualified open-space land" means land that is  
9 currently devoted principally to agricultural use to the degree of  
10 intensity generally accepted in the area and that has been devoted  
11 principally to agricultural use or to production of timber or  
12 forest products for five of the preceding seven years or land that  
13 is used principally as an ecological laboratory by a public or  
14 private college or university. Qualified open-space land includes  
15 all appurtenances to the land. For the purposes of this  
16 subdivision, appurtenances to the land means private roads, dams,  
17 reservoirs, water wells, canals, ditches, terraces, and other  
18 reshaping of the soil, fences, and riparian water rights.  
19 Notwithstanding the other provisions of this subdivision, land that  
20 is currently devoted principally to wildlife management as defined  
21 by Subdivision (7)(B) or (C) to the degree of intensity generally  
22 accepted in the area qualifies for appraisal as qualified  
23 open-space land under this subchapter regardless of the manner in  
24 which the land was used in any preceding year.

1 (7) "Wildlife management" means:

2 (A) actively using land that at the time the  
3 wildlife-management use began was appraised as qualified  
4 open-space land under this subchapter in at least three of the  
5 following ways to propagate a sustaining breeding, migrating, or  
6 wintering population of indigenous wild animals for human use,  
7 including food, medicine, or recreation:

8 (i) [~~(A)~~] habitat control;

9 (ii) [~~(B)~~] erosion control;

10 (iii) [~~(C)~~] predator control;

11 (iv) [~~(D)~~] providing supplemental supplies  
12 of water;

13 (v) [~~(E)~~] providing supplemental supplies  
14 of food;

15 (vi) [~~(F)~~] providing shelters; and

16 (vii) [~~(G)~~] making of census counts to  
17 determine population;

18 (B) actively using land to protect an endangered  
19 species under a federal permit if the land is included in a habitat  
20 preserve and is subject to a conservation easement created under  
21 Chapter 183, Natural Resources Code, or other law that restricts  
22 the use of the land to accomplish that purpose; or

23 (C) actively using land for a conservation or  
24 restoration project to provide compensation for natural resource  
25 damages pursuant to the Comprehensive Environmental Response,  
26 Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et  
27 seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et

1 seq.), the Federal Water Pollution Control Act (33 U.S.C. Section  
2 1251 et seq.), or Chapter 40, Natural Resources Code.

3 (8) "Endangered species," "federal permit," and  
4 "habitat preserve" have the meanings assigned by Section 83.011,  
5 Parks and Wildlife Code.

6 SECTION 2. Section 23.521(b), Tax Code, is amended to read  
7 as follows:

8 (b) The standards adopted under Subsection (a) may require  
9 that a tract of land be a specified minimum size to qualify under  
10 Section 23.51(7)(A) [~~23.51(7)~~] for appraisal under this  
11 subchapter, taking into consideration one or more of the following  
12 factors:

13 (1) the activities listed in Section 23.51(7)(A)  
14 [~~23.51(7)~~];

15 (2) the type of indigenous wild animal population the  
16 land is being used to propagate;

17 (3) the region in this state in which the land is  
18 located; and

19 (4) any other factor the Parks and Wildlife Department  
20 determines is relevant.

21 SECTION 3. Section 23.225, Tax Code, is repealed.

22 SECTION 4. This Act applies only to the appraisal of land  
23 for ad valorem tax purposes for a tax year that begins on or after  
24 the effective date of this Act.

25 SECTION 5. This Act takes effect January 1, 2008.