

AN ACT

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

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

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

(1) "Qualified open-space land" means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open-space land includes all appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights. Notwithstanding the other provisions of this subdivision, land that is currently devoted principally to wildlife management as defined by Subdivision (7)(B) or (C) to the degree of intensity generally accepted in the area qualifies for appraisal as qualified open-space land under this subchapter regardless of the manner in 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 federally
19 listed endangered species under a federal permit if the land is:

20 (i) included in a habitat preserve and is
21 subject to a conservation easement created under Chapter 183,
22 Natural Resources Code; or

23 (ii) part of a conservation development
24 under a federally approved habitat conservation plan that restricts
25 the use of the land to protect federally listed endangered species;
26 or

27 (C) actively using land for a conservation or

1 restoration project to provide compensation for natural resource
2 damages pursuant to the Comprehensive Environmental Response,
3 Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et
4 seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et
5 seq.), the Federal Water Pollution Control Act (33 U.S.C. Section
6 1251 et seq.), or Chapter 40, Natural Resources Code.

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

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

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

17 (1) the activities listed in Section 23.51(7)(A)
18 [~~23.51(7)~~];

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

21 (3) the region in this state in which the land is
22 located; and

23 (4) any other factor the Parks and Wildlife Department
24 determines is relevant.

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

26 SECTION 4. This Act applies only to the appraisal of land
27 for ad valorem tax purposes for a tax year that begins on or after

1 the effective date of this Act.

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

President of the Senate

Speaker of the House

I certify that H.B. No. 604 was passed by the House on April 5, 2007, by the following vote: Yeas 137, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 604 on May 21, 2007, by the following vote: Yeas 143, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 604 was passed by the Senate, with amendments, on May 17, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor