

By: Howard of Travis

H.B. No. 604

Substitute the following for H.B. No. 604:

By: Howard of Fort Bend

C.S.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.