

1-1 By: Howard of Travis (Senate Sponsor - Wentworth) H.B. No. 604  
1-2 (In the Senate - Received from the House April 10, 2007;  
1-3 April 11, 2007, read first time and referred to Committee on  
1-4 Natural Resources; May 11, 2007, reported favorably by the  
1-5 following vote: Yeas 8, Nays 0, 1 present not voting;  
1-6 May 11, 2007, sent to printer.)

1-7 A BILL TO BE ENTITLED  
1-8 AN ACT

1-9 relating to the appraisal for ad valorem tax purposes of certain  
1-10 land used for wildlife management under a conservation easement.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 23.51, Tax Code, is amended by amending  
1-13 Subdivisions (1) and (7) and adding Subdivision (8) to read as  
1-14 follows:

1-15 (1) "Qualified open-space land" means land that is  
1-16 currently devoted principally to agricultural use to the degree of  
1-17 intensity generally accepted in the area and that has been devoted  
1-18 principally to agricultural use or to production of timber or  
1-19 forest products for five of the preceding seven years or land that  
1-20 is used principally as an ecological laboratory by a public or  
1-21 private college or university. Qualified open-space land includes  
1-22 all appurtenances to the land. For the purposes of this  
1-23 subdivision, appurtenances to the land means private roads, dams,  
1-24 reservoirs, water wells, canals, ditches, terraces, and other  
1-25 reshapings of the soil, fences, and riparian water rights.  
1-26 Notwithstanding the other provisions of this subdivision, land that  
1-27 is currently devoted principally to wildlife management as defined  
1-28 by Subdivision (7)(B) or (C) to the degree of intensity generally  
1-29 accepted in the area qualifies for appraisal as qualified  
1-30 open-space land under this subchapter regardless of the manner in  
1-31 which the land was used in any preceding year.

1-32 (7) "Wildlife management" means:

1-33 (A) actively using land that at the time the  
1-34 wildlife-management use began was appraised as qualified  
1-35 open-space land under this subchapter in at least three of the  
1-36 following ways to propagate a sustaining breeding, migrating, or  
1-37 wintering population of indigenous wild animals for human use,  
1-38 including food, medicine, or recreation:

1-39 (i) [~~(A)~~] habitat control;  
1-40 (ii) [~~(B)~~] erosion control;  
1-41 (iii) [~~(C)~~] predator control;  
1-42 (iv) [~~(D)~~] providing supplemental supplies

1-43 of water;

1-44 (v) [~~(E)~~] providing supplemental supplies  
1-45 of food;

1-46 (vi) [~~(F)~~] providing shelters; and  
1-47 (vii) [~~(G)~~] making of census counts to  
1-48 determine population;

1-49 (B) actively using land to protect an endangered  
1-50 species under a federal permit if the land is included in a habitat  
1-51 preserve and is subject to a conservation easement created under  
1-52 Chapter 183, Natural Resources Code, or other law that restricts  
1-53 the use of the land to accomplish that purpose; or

1-54 (C) actively using land for a conservation or  
1-55 restoration project to provide compensation for natural resource  
1-56 damages pursuant to the Comprehensive Environmental Response,  
1-57 Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et  
1-58 seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et  
1-59 seq.), the Federal Water Pollution Control Act (33 U.S.C. Section  
1-60 1251 et seq.), or Chapter 40, Natural Resources Code.

1-61 (8) "Endangered species," "federal permit," and  
1-62 "habitat preserve" have the meanings assigned by Section 83.011,  
1-63 Parks and Wildlife Code.

1-64 SECTION 2. Section 23.521(b), Tax Code, is amended to read

2-1 as follows:

2-2 (b) The standards adopted under Subsection (a) may require  
2-3 that a tract of land be a specified minimum size to qualify under  
2-4 Section 23.51(7)(A) [~~23.51(7)~~] for appraisal under this  
2-5 subchapter, taking into consideration one or more of the following  
2-6 factors:

2-7 (1) the activities listed in Section 23.51(7)(A)  
2-8 [~~23.51(7)~~];

2-9 (2) the type of indigenous wild animal population the  
2-10 land is being used to propagate;

2-11 (3) the region in this state in which the land is  
2-12 located; and

2-13 (4) any other factor the Parks and Wildlife Department  
2-14 determines is relevant.

2-15 SECTION 3. Section 23.225, Tax Code, is repealed.

2-16 SECTION 4. This Act applies only to the appraisal of land  
2-17 for ad valorem tax purposes for a tax year that begins on or after  
2-18 the effective date of this Act.

2-19 SECTION 5. This Act takes effect January 1, 2008.

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