

By: Rose

H.B. No. 3567

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of certain open-space land devoted principally to ecological research.

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

SECTION 1. Section 23.51, Tax Code, is amended by amending Subdivision (1) and adding Subdivisions (8) and (9) 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. Qualified open-space land also means ~~[or]~~ land that is devoted ~~[used]~~ principally to ~~[as an]~~ ecological research ~~[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 reshapings of the soil, fences, and riparian water rights.

(8) "Devoted principally to ecological research" means that as of January 1 the land is subject to a written agreement that allows a public or private college or university to engage in ecological research on the land throughout the year, subject to reasonable notice, and provides that other uses of the

1 land are subordinate to ecological research.

2 (9) "Ecological research" means ecological research  
3 in furtherance of farming, ranching, or wildlife management  
4 purposes and includes site visits, surveys, data and sample  
5 collection, monitoring, site manipulation, and periods of idleness  
6 between those activities. Ecological research does not require the  
7 physical presence of a researcher on the land for the majority of a  
8 calendar year.

9 SECTION 2. Subchapter D, Chapter 23, Tax Code, is amended by  
10 adding Section 23.522 to read as follows:

11 Sec. 23.522. APPRAISAL OF LAND ON BASIS OF DEVOTION TO  
12 ECOLOGICAL RESEARCH. (a) The chief appraiser may not approve an  
13 application for the appraisal of land under this subchapter as land  
14 devoted principally to ecological research unless the owner of the  
15 land provides the chief appraiser with a written statement, signed  
16 by a faculty member of the public or private college or university  
17 allowed to engage in ecological research on the land, that states  
18 that:

19 (1) at least three ecological research projects will  
20 be conducted on the land during all or part of the tax year for which  
21 the appraisal is sought;

22 (2) the ecological research to be conducted on the  
23 land is in furtherance of farming, ranching, or wildlife management  
24 purposes; and

25 (3) other uses of the land are subordinate to the  
26 ecological research.

27 (b) Land, including any improvement to the land, that is

1 actually used in the occupancy of a residence homestead, as defined  
2 by Section 11.13(j)(1), is not eligible for appraisal under this  
3 subchapter as land devoted principally to ecological research.

4 (c) The entire tract of land that is subject to the written  
5 agreement between the owner and the applicable public or private  
6 college or university must be appraised under this subchapter as  
7 land devoted principally to ecological research if at least three  
8 ecological research projects are actively being conducted on any  
9 portion of the land in the current tax year and the land is  
10 otherwise eligible for appraisal under this subchapter.

11 (d) On approval of an application for appraisal of land  
12 under this subchapter as land devoted principally to ecological  
13 research, the chief appraiser shall classify the land in the native  
14 pasture category.

15 (e) Land that has been appraised under this subchapter as  
16 land devoted principally to ecological research qualifies under  
17 Sections 23.51(2) and (7) for appraisal under this subchapter  
18 regardless of the manner in which the land was used in any prior  
19 year if the land is otherwise eligible for appraisal under this  
20 subchapter.

21 SECTION 3. This Act applies only to the appraisal of land  
22 for ad valorem tax purposes for a tax year that begins on or after  
23 the effective date of this Act.

24 SECTION 4. This Act takes effect January 1, 2008.