

**House Bill 604**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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 reshapings 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.

(7) "Wildlife management" means:

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

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recreation:

- ~~(i) [(A)]~~ habitat control;
- ~~(ii) [(B)]~~ erosion control;
- ~~(iii) [(C)]~~ predator control;
- ~~(iv) [(D)]~~ providing supplemental supplies of water;
- ~~(v) [(E)]~~ providing supplemental supplies of food;
- ~~(vi) [(F)]~~ providing shelters; and
- ~~(vii) [(G)]~~ making of census counts to determine population;

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

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

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

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

(B) actively using land to protect federally listed endangered species under a federal permit if the land is:

- (i) included in a habitat preserve and is subject to a conservation easement created under Chapter 183, Natural Resources Code; or
- (ii) part of a conservation development under a federally approved habitat conservation plan that restricts the use of the land to protect federally listed endangered species.

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

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

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

- (1) the activities listed in Section 23.51(7)(A) [~~23.51(7)~~];
- (2) the type of indigenous wild animal population the land is being used to propagate;
- (3) the region in this state in which the land is located; and
- (4) any other factor the Parks and Wildlife Department determines is relevant.

Same as House version.

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

Same as House version.

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

Same as House version.

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

Same as House version.