

By: Aycock

H.B. No. 225

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an exemption from ad valorem taxation of the portion of  
3 the appraised value of a person's property attributable to the  
4 implementation on the property of water conservation initiatives,  
5 desalination projects, or brush control initiatives.

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

7 SECTION 1. Section 11.32, Tax Code, is amended to read as  
8 follows:

9 Sec. 11.32. CERTAIN WATER CONSERVATION INITIATIVES. (a)  
10 In this section:

11 (1) "Brush control" means the selective control,  
12 removal, or reduction from watershed rangelands of noxious  
13 mesquite, prickly pear, salt cedar, or other deep-rooted woody  
14 plants to enhance the availability of water.

15 (2) "Desalination" means the removal of salts from  
16 nonpotable or brackish surface water or groundwater so that the  
17 water is usable freshwater or high-quality drinking water.

18 (3) "Rainwater harvesting" means the capture and  
19 storage of rainwater for subsequent use.

20 (b) A person is entitled to an exemption [~~The governing body~~  
21 ~~of a taxing unit by official action of the governing body adopted in~~  
22 ~~the manner required by law for official actions may exempt]~~ from  
23 taxation of the portion of the appraised [~~part or all of the~~  
24 ~~assessed]~~ value of the person's property attributable to the

1 implementation on the property of rainwater harvesting or other  
2 ~~[which approved]~~ water conservation initiatives, desalination  
3 projects, or brush control initiatives ~~[have been implemented. For~~  
4 ~~purposes of this section, approved water conservation,~~  
5 ~~desalination, and brush control initiatives shall be designated~~  
6 ~~pursuant to an ordinance or other law adopted by the governing~~  
7 ~~unit].~~

8 (c) The comptroller by rule shall adopt standards for  
9 determining whether property qualifies for an exemption under this  
10 section. The comptroller is entitled to request and receive  
11 assistance from another state agency in developing the standards.  
12 The standards may require that:

13 (1) a rainwater harvesting system or desalination  
14 project have a specified minimum capacity; or

15 (2) brush control be conducted on an area of a  
16 specified minimum size.

17 (d) In determining whether property qualifies for an  
18 exemption under this section, the chief appraiser and the appraisal  
19 review board shall apply the standards adopted under Subsection  
20 (c).

21 SECTION 2. This Act applies only to ad valorem taxes imposed  
22 for a tax year beginning on or after the effective date of this Act.

23 SECTION 3. This Act takes effect January 1, 2010, but only  
24 if the constitutional amendment to authorize the legislature by  
25 general law to exempt from ad valorem taxes the portion of the  
26 assessed value of property attributable to the implementation on  
27 the property of a water conservation initiative, desalination

1 project, or brush control initiative is approved by the voters. If  
2 that amendment is not approved by the voters, this Act has no  
3 effect.