

By: Kleinschmidt

H.B. No. 2150

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land for ad valorem tax appraisal as qualified open-space land.

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

SECTION 1. Section 23.51(7), Tax Code, is amended to read as follows:

(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 recreation:

(i) habitat control;

(ii) erosion control;

(iii) predator control;

(iv) providing supplemental supplies of water;

(v) providing supplemental supplies of food;

(vi) providing shelters; and

(vii) making of census counts to determine population;

(B) actively using land to protect federally

1 listed endangered species under a federal permit if the land is:

2 (i) included in a habitat preserve and is
3 subject to a conservation easement created under Chapter 183,
4 Natural Resources Code; or

5 (ii) part of a conservation development
6 under a federally approved habitat conservation plan that restricts
7 the use of the land to protect federally listed endangered species;
8 or

9 (C) actively using land for a conservation or
10 restoration project to provide compensation for natural resource
11 damages pursuant to the Comprehensive Environmental Response,
12 Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et
13 seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et
14 seq.), the Federal Water Pollution Control Act (33 U.S.C. Section
15 1251 et seq.), or Chapter 40, Natural Resources Code.

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

18 Sec. 23.522. TEMPORARY CESSATION OF AGRICULTURAL USE TO
19 REQUIRED DEGREE OF INTENSITY. The eligibility of land for
20 appraisal under this subchapter does not end because the land
21 ceases to be devoted principally to agricultural use, including
22 wildlife management, to the degree of intensity generally accepted
23 in the area if:

24 (1) the owner of the land intends that the use of the
25 land in that manner and to that degree of intensity be resumed
26 within two years of the year in which the land ceases to be used in
27 that manner or to that degree of intensity; and

1 (2) the land does not cease to be used in that manner
2 or to that degree of intensity for more than two years in any
3 seven-year period.

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

7 SECTION 4. This Act takes effect January 1, 2010.